

Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)

**REGULATIONS 2020-21 for Under Graduate Programme
(Outcome Based Education model with Choice Based Credit System)**

B.Com. (Cost Accounting)

(For the students admitted during the academic year 2020-21 and onwards)

Programme: B.Com. (Cost Accounting)

Eligibility

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

PROGRAMME EDUCATIONAL OBJECTIVES

- 1.To provide a conducive environment that holistically engage students to attain professional excellence by being innovative, efficient and ever ready to take up challenging roles in Industry and Academics
- 2.Develop, restructure and apply cost accounting approaches, principles and concepts relevant to cost accounting to solve practical problems.
- 3.Inhibit an understanding of the conceptual framework of Cost Accounting which helps the students to acquire the knowledge in Cost Accounting as a managerial tool in business decision making.
- 4.To train and develop students with the much needed business education, so that they are more competitive for professional career.
- 5.To nurture the young minds, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow



PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To gain a thorough grounding in key areas of accounting, commerce and finance and its applications to meet the current and future expectations of business
PO2	To become intelligent users of cost information to compute and control cost for decision making
PO3	To develop appropriate and effective written and oral communication skills relevant to cost accounting.
PO4	To prepare for professions in the field of Accountancy - Chartered Accountancy, Cost and Management accountancy, Capital and Commodity markets, Insurance and Banks by passing the respective examinations of the concerned professional bodies
PO5	To inculcate a sense of civic responsibility, social commitment, and moral accountability among the students through social activities



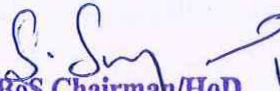
Guidelines for Programmes offering Part I& Part II for Two Semesters:

Part	Subjects	No.of Papers	Credit	Semester No.
I	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
II	English	2	2 x 3 = 6	I & II
III	Core (Credits 2,3,4)	18-20	70	I to VI
	Inter Departmental Course (IDC)		16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	4 x 3=12	III ,IV,V& VI
	Generic Elective(GE)	2	2 x 2=4	III & IV
	Lab on Project (LoP)	1	1	III to V
IV	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Women's Rights) (AECC)	2	4	II and III
	General Awareness(On-Line Exam) (AECC)	1	2	IV
	RM (AECC)	1	2	V
	Innovation, IPR, Entrepreneurship (AECC)	1	2	VI
V	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
TOTAL CREDITS			140	

CURRICULUM

B.COM. (COST ACCOUNTING) PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CI A	ES E	Total	
First Semester										
Part – I										
191TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
201TL1A1HA		Hindi-I								
201TL1A1MA		Malayalam-I								
201TL1A1FA		French – I								
Part – II										
191EL1A1EA	Language - II	English – I	4	-	1	3	25	75	100	3
Part – III										
205CO1A1CA	Core - I	Financial Accounting-I	5	1	-	3	25	75	100	4
205CC1A1CA	Core - II	Banking Law	4	-	-	3	25	75	100	3
205CC1A1CP	Core Practical – I (Non-Lab)	Applied Accounting Practice -I	-	-	4	3	40	60	100	2
202MT1B1IB	IDC - I	Business Mathematics	4		-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC - I	Environmental Studies	2	-	-	3	-	50	50	2
Total			22	3	5	-	-	-	650	21


B.S. Chairman/HoD
 Department of Commerce (Cost Accounting)
 Dr. N.G.P. Arts and Science College
 Coimbatore - 641 048.



Dr.NGPASC
 COIMBATORE | INDIA



B.Com. Cost Accounting (Students admitted during the 4th 2020-21)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ES E	Total	
Second Semester										
Part - I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
201TL1A2HA		Hindi-II								
201TL1A2MA		Malayalam-II								
201TL1A2FA		French - II								
Part - II										
201EL1A2EA	Language - II	English - II	4	-	1	3	25	75	100	3
Part - III										
205CC1A2CA	Core- III	Principles of Costing	4	1	-	3	25	75	100	4
205CC1A2CB	Core- IV	Financial Accounting-II	4	1	-	3	25	75	100	4
205CC1A2CC	Core - V	Commercial Law	4	-	-	3	25	75	100	3
192MT1B2IC	IDC - II	Statistics for Business	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			26	3	1	-	-	-	650	23

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
205CC1A3CA	Core -VI	Applied Costing	5	1	-	3	25	75	100	4
205CC1A3CB	Core -VII	Higher Financial Accounting	4	1	-	3	25	75	100	4
205CC1A3CC	Core -VIII	Modern Marketing	4		-	3	25	75	100	3
205CC1A3CP	Core – Practical-II(Non-Lab)	Applied Accounting Practice -II	-	-	4	3	40	60	100	2
205FI1A3IB	IDC- III	Business Economics	4	-	-	3	25	75	100	4
205CC1A3SA	SEC - I	Business Application Software	3	-	-	3	25	75	100	3
	GE - I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC- III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			24	2	4				700	24



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part – III										
195BA1A4CA	Core - IX	Management Accounting	5	1	-	3	25	75	100	4
205CC1A4CA	Core - X	Cost Audit	5	-	-	3	25	75	100	4
205CC1A4CB	Core - XI	Company Law and Secretarial Practice	4	-	-	3	25	75	100	3
205CC1A4CC	Core - XII	Financial Management	4	-	-	3	25	75	100	3
196BM1A4ED	IDC - IV	Business Management	4	-	-	3	25	75	100	4
205CC1A4SA	SEC - II	Commercial Correspondence	3	-	-	3	25	75	100	3
	GE - II		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			29	1	-	-	-		700	25

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ES E	Total	
Fifth Semester										
Part – III										
205CC1A5CA	Core -XIII	Corporate Accounting-I	5	1	-	3	25	75	100	4
195PA1A5CC	Core -XIV	Income Tax Law and Practice	4	2	-	3	25	75	100	4
205CC1A5CB	Core -XV	Operations Management	4	-	-	3	25	75	100	3
205CC1A5CP	Core Practical - III	Computer Applications - I - MS Office	-	-	4	3	40	60	100	2
205CC1A5SA	SEC -III	Auditing	3	-	-	3	25	75	100	3
205CC1A5DA	DSE -I	Business Environment	5	-	-	-	25	75	100	4
205CC1A5DB		Entrepreneurial Development								
205CC1A5DC		Public and Personal Finance								
205CC1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
205CC1A5TA	IT	Industrial Training	Grade A to C							
Part - IV										
192MT1A5AA	AECC - V	Research Methodology	2	-	-	3	-	50	50	2
Total			23	3	4				700	23

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part – III										
205CC1A6CA	Core-XVI	Corporate Accounting - II	4	1	-	3	25	75	100	4
205CC1A6CV	Core –XVII Project	Project Work	-	-	8	3	40	60	100	4
205CC1A6CP	Core- IV Practical	Computer Applications - II - Tally	-	-	4	3	40	60	100	2
205CC1A6SA	SEC -IV	Indirect Taxes	3	-	-	3	25	75	100	3
205CC1A6DA	DSE - II	Strategic Management	4	-	-	3	25	75	100	4
205CC1A6DB		Brand Management								
205CC1A6DC		Business ethics								
205CC1A6DD	DSE -III	Human Resource Management	4	-	-	3	25	75	100	4
205CC1A6DE		Financial Services								
205CC1A6DF		Organizational Behaviour								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3		50	50	2
Part - V										
205CC1A6XA		Extension Activity	-	-	-	-	50	-	50	1
Total			17	1	12				700	24
Grand Total									4100	140

DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	205CC1A5DA	Business Environment
2.	205CC1A5DB	Entrepreneurial Development
3.	205CC1A5DC	Public and Personal Finance

Semester VI (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	205CC1A6DA	Strategic Management
2.	205CC1A6DB	Brand Management
3.	205CC1A6DC	Business Ethics

Semester VI (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	205CC1A6DD	Human Resource Management
2.	205CC1A6DE	Financial Services
3.	205CC1A6DF	Organizational Behaviour



GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

Semester III (GE-I)

S. No.	Course Code	Course Name
1	205CC1A3GA	Banking Practices-I

Semester IV (GE-II)

S. No.	Course Code	Course Name
1	205CC1A4GP	Banking Practices-II (Non-lab Practical)

EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	205CC1ASSA	Production and Materials Management
2	205CC1ASSB	Computer Applications in Business

CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	205CC5A1CA	5A1CA	Fundamentals of Costing
2	205CC5B1CA	5B1CA	Mutual Fund Investment



MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

- www.swayam.org
- www.nptel.ac.in
- www.spoken-tutorial.org



REGULATION 2020-21

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Bachelor of Science / Commerce/ Arts.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge are. Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology and Computer Applications.

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

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2015–2018 refers to students belonging to a 3 year Degree programme admitted in 2015 and completing in 2018.

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

a) Core Courses

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) Inter Disciplinary Course (IDC)

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

c) Discipline Specific Elective (DSE) Course: DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.

d) Skill Enhancement Courses (SEC): SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

e) Ability Enhancement Courses (AEC): AECC courses are the courses based upon the content that leads to Knowledge enhancement. These



are mandatory for all disciplines. Environmental Science, Human Rights, Women's Rights, General Awareness, IPR and Innovation, Entrepreneurship Development and Research Methodology.

All these courses should be taught according to Outcome based Education.

1.5 Lab on Project (LoP)

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

1.6 Project work

It is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section- these credits are not mandatory for completing the programme.

Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



2. STRUCTURE OF PROGRAMME

2.1 PART – I: LANGUAGE

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

2.2 PART – II : ENGLISH

English will be offered during the first two / four semester.

2.3 PART – III :

- Core course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Generic Elective (GE)
- Lab on Project (LoP)
- Industrial Training (IT)

2.4 PART IV

2.4.1 Ability Enhancement Compulsory Course

The ability enhancement courses such as i) Environmental Studies, ii) Human Rights, iii) Womens' Rights, iv) General Awareness, v) Research Methodology, vi) Intellectual Property Rights(IPR), Innovation and Entrepreneurship or IPR and Innovation from I to VI Semester.

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses.

(OR)

b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses in the third and fourth semesters.

(OR)

c) Students who come under the above a+b categories are exempted from Women's Rights and General awareness during III and IV semester respectively.



2.5 PART V: EXTENSION ACTIVITIES

The following co-curricular and extracurricular activities are offered under institutional / department Association/ club/ extension programmes for the students under extension activities from I to IV semester.

a) Institutional

- National Service Scheme (NSS)
Participation in any one of the camps organized by NSS unit.
- Friends of Police(FoP)
Active participation in traffic regulation and other extension activities
- Sports
Active participation in any one of the sports activities
- Youth Red Cross (YRC)
Active participation in YRC programmes

b) Department Association

Membership and active participation in the department association activities.

c) Clubs

Membership and active participation in any one club activities.

1. CREDIT ALLOTTMENT

The following is the credit allotment:

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

2. DURATION OF THE PROGRAMME

A student is normally expected to complete the B.Sc. /B.com. /BA Programme in 6 semesters. However, in any case not more than 7 consecutive semesters. Failing which the concern BoS will identify suitable / equivalent course.



3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Candidate shall be permitted to appear for the End Semester examinations for any semester (practical/theory) if

- i) He/she secures not less than 75% of attendance in the number of working days during the semester.
- ii) He/she earns a progress certificate from the Head of the institution, of having satisfactorily completed the course of study prescribed in the scheme of examinations for that semester as required by these regulations, and
- iii) His/her conduct / character is satisfactory.
 - Provided that it shall be open to the Academic council, or any authority delegated with such powers by the Academic council, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions. (Refer the Ordinance No.1 of 1990 of the Bharathiar University)
 - A candidate who earned 75% of attendance and more in the current semester are eligible to write the examination in current semester subjects.
 - A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the later semester.
 - A candidate who has secured less than 55% of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%.
 - A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned Head of the department after rejoining the same course.



4. EXAMINATIONS

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.
- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

(i) Theory Courses

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

(ii) For Practical/ Courses

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

- a. The following are the distribution of marks for the Continuous Internal Assessment in Practical, Project / Industrial Training Courses.

Continuous Internal Assessment for Practical Courses:

S.No	For - UG practical courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10



Project viva-voce / Industrial Training

The following are the distribution of marks for the continuous Internal assessment in UG Project/Industrial Training courses.

S.no	For - UG Project courses//Industrial Training	Distribution of Marks	
1	Review-I	5	10
2	Review-II	5	10
3	Review-III	5	10
4	Document, Preparation and Implementation	10	10
	TOTAL MARKS	25	40

b. Following are the distribution of marks for the External Examination in UG Project /Industrial Training courses

S.no	For - UG Project //Industrial Training courses	Distribution of Marks	
1	Record Work and Presentation	35	40
2	Viva-Voce	15	20
	TOTAL MARKS	50	60

Part – IV

The courses offered under Part – IV shall have only End Semester Examinations (ESE) for a maximum of 50 Marks. However, Students who select “Tamil” under Part IV, will be assessed only by Continuous Internal Assessment (CIA). The marks shall be furnished to the COE by the concerned Course teacher through the Head of the Department.



6.1 CONTINUOUS ASSESSMENT EXAMS

6.1 Theory courses

a) Continuous Internal Assessment test (CIA)

There will be a Minimum of two Continuous Assessment Exams, for each Theory course. The first and Second Assessment Exams will be conducted for a Maximum of 50 Marks and 75 marks respectively. The total marks secured in the Two Assessment Exams will be converted to 15 Marks.

b) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester
- Student is expected to submit one Report / Assignment / Class Presentation per Course.

c) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.



d) Papers / Reports/ Assignments/ Class Presentation

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly.

Continuous Assessment OBE Rubrics Score Sheet

Degree: _____ Branch: _____ Semester: _____

Course Code: _____ Course: _____

Max. Marks: _____ Internal: _____ External: _____ Total: _____

S.No.	REG. NO	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION (15) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of : 16 / 10 / 08 / 04
						PAPERS / REPORTS (15)			ASSIGNMENTS (15)			CLASS PRESENTATION (15)				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
1		6	3	3	3	5	5	5	5	5	5	5	5	5		



The following are the distribution of marks for the continuous internal assessment in UG practical courses

S.No	For - UG Practical Courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10



7. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted in the A.Y.2020-21 and Onwards)

Student has to complete the following:

- i) Part I, II,III,IV,V as mentioned in the scheme
- ii) Industrial/ Institutional training

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

Based on the performance Grade will be awarded as follows:

Marks Scored	Grade to be awarded
75 and above	A
60-74	B
40-59	C
< 40	Re-Appearence

- iii) Skill Enhancement Training

Student must undergo Skill Enhancement training on Communication skills (I and II Semester) and Quantitative aptitude (III and IV Semester) respectively each for 40 h.



8. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- The detailed guidelines for the award of extra credits are as follows:
- A student is permitted to earn a maximum of five extra Credits during the programme duration of UG from I to V Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

8.1 Proficiency in foreign language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1

8.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha	1

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

8.3 Self-study Course

Qualification	Credit
A pass in the self-study courses offered by the department	1

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



8.4 Typewriting/Short hand

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

Qualification	Credit
A pass in the type writing / short hand examination offered by TNDTE	1

8.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate course/ Diploma / PG Diploma	1

8.6 CA/ICSI/CMA

Qualification	Credit
Qualifying foundation / Inter level / Final in CA/ICSI/CMA / etc.,	1

8.7 Sports and Games

The Student can earn extra credit based on their Achievement in sports as given below:

Qualification	Credits
Achievement in University/ State / National/ International	1

8.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1

8.9 Publications / Conference Presentations (Oral/Poster)/Awards

Qualification	Credit
Research Publications in Journals/ oral/poster presentation in Conference	1

8.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products /Prototype /Process/ App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy	1

8.11 Representation

Qualification	Credit
State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.,	1



Course Code	Course Name	Category	L	T	P	Credit
191TL1A1TA	தமிழ்த் தாள் - I	மொழி- I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) – மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



Unit IV சிறுகதைகள்

15 h

- | | |
|------------------------|--------------------|
| 1. வேப்பமரம் | - ந. பிச்சமூர்த்தி |
| 2. அகல்யை | - புதுமைப்பித்தன் |
| 3. ஒருபிடி சோறு | - ஜெயகாந்தன் |
| 4. காய்ச்சமரம் | - கி. ராஜநாராயணன் |
| 5. நிராசை | - பாமா |
| 6. எருமை சீமாட்டி | - பெருமாள் முருகன் |
| 7. குதிரை மசால் தாத்தா | - சு. வேணுகோபால் |

Unit V இலக்கியவரலாறு, இலக்கணம் மற்றும் பயிற்சிப் பகுதி

13 h

அ. இலக்கிய வரலாறு

1. மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்
2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
3. சிறுகதையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வல்லினம் மிகும், மிகா இடங்கள் (ஒற்றுப்பிழை நீக்கி எழுதுதல்)
2. ர,ற ,ல, ழ, ள ,ண, ந,ன, வேறுபாடு (ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்)

இ. படைப்பாக்கப் பயிற்சி

1. கவிதை, சிறுகதை எழுதுதல்

Text Books

- 1 செய்யுள் மற்றும் உரைநடைத் திரட்டு . 2019. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி. நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை.

References

- 1 பேராசிரியர் முனைவர் பாக்கியமேரி. இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். முதல் பதிப்பு 2013 . பூவேந்தன் பதிப்பகம். சென்னை
- 2 தமிழண்ணல் . புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு . பதினாறாம் பதிப்பு 2000 மீனாட்சி புத்தக நிலையம். மதுரை.
- 3 பேராசிரியர் புலவர் இளவரசு ,சோம. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு. எட்டாம் பதிப்பு ஜூலை 2012.மணிவாசகர் பதிப்பகம்.சென்னை
- 4 தமிழ் இணையக் கல்விக்கழகம். <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1HA	HINDI-I	Language 1	4	1	-	03

PREAMBLE

This course has been designed for students to learn and understand

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

communicate Hindi

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A1HA	HINDI-I	SEMESTER I
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Total Credits: 03

Total Instruction Hours: 60 h

Syllabus

Unit I	गद्य – नूतन गद्य संग्रह (जय प्रकाश)	12 h
	पाठ 1- रजिया	
	पाठ 2- मक्रील	
	पाठ 3- बहता पानी निर्मला	
	पाठ 4- राष्ट्रपिता महात्मा गाँधी	
Unit II	कहानी कुंज- डॉ वी.पी. 'अमिताभ'	12 h
	कहानी कुंज- डॉ वी.पी. 'अमिताभ' (पाठ 1-4)	
Unit III	व्याकरण	12 h
	शब्द विचार (संज्ञा, सर्वनाम, कारक, विशेषण)	
Unit IV	अनुच्छेद लेखन	12 h
	अनुच्छेद लेखन	
Unit V	अनुवाद	12 h
	अभ्यास-III (केवल अंग्रेजी से हिन्दी में)	

Text Books

- 1 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड' अशोक नगर
इलाहाबाद-211001 (Unit - I)
- 2 प्रकाशक: गोविन्द प्रकाशन सदर बाजार, मथुरा उत्तर प्रदेश – 281001 (Unit-II)
- 3 पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 टेगोर नगर इलाहाबाद –
211024 (Unit-III)
- 4 पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit-IV)
- 5 (पाठ 1 to 10) प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (Unit - V)



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1MA	MALAYALAM	Language - I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A1MA	MALAYALAM - I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I	Novel	12 h
	1. Alahayude penmakkal	
Unit II	Novel	12 h
	1. Alahayude penmakkal	
Unit III	Short Story	14 h
	2. Nalinakanthi	
Unit IV	Short Story	10 h
	2. Nalinakanthi	
Unit V		12 h
	Composition & Translation	

Text Books

- 1 Alahayude penmakkal (NOVEL) By Sara Joseph Published by Current books Thrissur.
- 2 Nalinakanthi (Short story) By T.Padmanabhan Published by DC.Books Kottayam
- 3 Expansion of ideas, General Essay And Translation.

References

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



Course Code	Course Name	Category	L	T	P	Credit
201TL1A1FA	FRENCH- I	Language - I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A1FA	FRENCH- I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

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

Unit II Enchanté I Page 20

12 h

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

Unit III J'adore I Page 30

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> • Exprimer ses goûts. 	Dans un café, participer à une soirée de rencontres	<ul style="list-style-type: none"> • Dans une soirée de rencontres rapid comprendre des personnes qui échantent sur elles et sur leurs goût • Comprendre une personne



	rapides et remplir de tâches d'appréciation.	qui parler des goûts de quelqu'un d'autre.
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Unit IV J'adore I Page 30

14 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> • Présenter quelqu'un 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> • Exprimer ses goûts. • Comprendre une demande laissée sur un répondeur téléphonique. • Parler de ses projets de week-end.
Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42		

Unit V Tu veux bien? Page 46

10 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> • Demander à quelqu'un de faire quelque chose. • Demander poliment. • Parler d'actions passées. 	Organiser un programme d'activités pour accueillir une personne importante.	<ul style="list-style-type: none"> • Comprendre une personne demande un service à quelqu'un. • Demander à quelqu'un de faire quelque chose. • Imaginer et raconter au passé à partir de situations dessinées.

Text Books

- 1 Regine Merieux, Yves Loiseau, LATITUDES 1(Methode de Français), Goyal Publisher & Distributors Pvt.Ltd., 86 UB Jawahar Nagar (Kamala Nagar),Delhi-7 Les Editions Dider, Paris,2008- Imprime en Roumanie par Canale en Janvier 2012.



Course Code	Course Name	Category	L	T	P	Credit
191EL1A1EA	ENGLISH - I	Language - II	4	0	1	3

PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genre
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Extend interest in and appreciation of the works of eminent writers from various literatures	K2
CO2	Interpret the genres in literature through the master works of great visionaries	K3
CO3	Perceive the language gaps through a clear model of the grammatical structure	K5
CO4	Analyze the concepts of texts in the course of different lessons which are realistic and discursive in nature	K4
CO5	Value the integral concepts of English grammar necessarily required in their linguistic competence	K5

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



191EL1A1EA	ENGLISH - I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies - I 10 h

The Road Not Taken – Robert Frost

All the World's a Stage – William Shakespeare

Whitewashing the Fence – Mark Twain

The Face of Judas Iscariot - Bonnie Chamberlain

Soul Gone Home – Langston Hughes

Unit II Genre Studies - II 11 h

Ode on a Grecian Urn – John Keats

Mending Wall – Robert Frost

My Early Days – Dr. A.P.J. Abdul Kalam

Nightfall – Isaac Asimov

A Kind of Justice – Margret Atwood

Unit III Grammar - I 14 h

Parts of Speech

Articles and Prepositions

Subject Verb Agreement

Degrees of Comparison

Sequence of Tenses

Unit IV Genre Studies - III 11 h

On his Blindness - John Milton

Small - Scale Reflections on a Great House – A.K. Ramanujan

On Prayer – Khalil Gibran

The Garden Party – Katherine Mansfield

The Tell - Tale Heart – Edgar Allen Poe



Unit V Grammar - II

14 h

If Conditionals

Modal Auxiliary Verbs

Question Types/Tags

Voice

Direct and Indirect Speech

Text Books

- 1 Prabha, Vithya. R and S. Nithya Devi. 2019. Sparkle: English Textbook for First Year. McGraw Hill Education, Chennai.
- 2 Wren and Martin. 2006. High School English Grammar and Composition. S. Chand Publishing, New Delhi.

References

- 1 Bajwa and Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Orient Black Swan, Chennai
- 2 Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai.
- 3 Krishnaswamy. N, Lalitha Krishnaswamy & B.S. Valke. 2015. Eco English, Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi.
- 4 Krishnaswamy. N. 2000. Modern English: A Book of Grammar, Usage And Composition. Macmillan, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205CO1A1CA	FINANCIAL ACCOUNTING -I	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.
- To analyze the procedures involved.
- The concepts in preparation of accounts.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts.	K1,K2
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts.	K2,K3
CO3	Capture the procedures relating to bills of exchange, and Average due date.	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns.	K3
CO5	Classify and apply appropriate methods of depreciation.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CO1A1CA	FINANCIAL ACCOUNTING -I	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Accounting, Book Keeping 14 h

Accounting - Meaning - Objectives - Functions - Accounting Concepts and Conventions - Advantages - Limitations- Fundamentals of Book Keeping- Accounting Standards - Journal - Ledger - Subsidiary books - Trial balance.

Unit II Final Accounts 14 h

Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account, Balance sheet with adjustments - Differences between Trial Balance and Balance sheet - Rectification of errors: Types - Rectification.

Unit III Bills of Exchange 15 h

Bills of Exchange - Promissory notes and bills of exchange - Recording of transactions relating to bills - Renewal of bills - Retiring of bills under rebate - Average Due Date - Meaning - Advantages - Calculation of Average Due Date.

Unit IV Bank Reconciliation Statement 15 h

Bank Reconciliation Statement - Need - Reasons for difference between cash book and pass book balances - Preparation of Bank Reconciliation Statement - Accounting for Non Trading concerns - Receipts and Payments Account - Income and Expenditure Account - Differences between Receipts and Payments and Income and Expenditure Accounts -Balance sheet.

Unit V Depreciation 14 h

Depreciation - Meaning - Causes - objectives of depreciation - Factors affecting depreciation - Accounting Treatment - Methods of depreciation.

Note: Distribution of Marks: 20% theory and 80% problem



Text Books

- 1 Jain,S.P., and Narang,K. 2019, "Advanced Accountancy Principles of Accounting Including GST" Volume I ,[Twentieth Revised Edition], Kalyani Publishers, New Delhi.
- 2 Shukla M.C Grewal T.S Gupta S.C. 2016, "Advanced Accounts" Volume I [Nineteenth Edition], S.Chand & Company Pvt Ltd, New Delhi.

References

- 1 Jain,S.P., and Narang,K. 2016," Financial Accounting",[Fifth Edition],Kalyani Publishers, New Delhi.
- 2 Hanif., and Mukherjee,2015, "Modern Accountancy", (Volume I)[Second Edition],Tata Mcgraw Hill Publishing Co.Ltd.,Chennai
- 3 Arulandam. M.A and Ramaan.K.S, 2012, "Advanced Accountancy". [Revised Edition], Himalaya Publishing House, Mumbai.
- 4 Pillai. R.S.N and Bagavathi, Uma.S. 2012," Fundamentals of Advanced Accounting" (Volume I), [Third Revised Edition], Sultan Chand & Company Ltd, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A1CA	BANKING LAW	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The relationship between a banker and a customer and the procedure to maintain banking transactions
- The functioning of Reserve Bank of India
- The electronic banking services

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the relationship between a banker and a customer	K1
CO2	Acquire the knowledge of opening an account, types of customers and types of deposits	K1,K2
CO3	Handle the queries regarding cheques effectively.	K2
CO4	Analyse the functions of Reserve	K3
CO5	Employ the application of e-banking services.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A1CA	BANKING LAW	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Banker-Customer Relationship 8 h

Definition of banker and customer – Relationships between banker and customer – General Relationship-Special Relationship.

Unit II Types of Customers and Deposits 10 h

General procedure for opening an account – special types of customer – types of deposits – Bank Pass book.

Unit III Cheques 10 h

Negotiable instruments - Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques - statutory protection to paying banker and collective banker.

Unit IV Reserve Bank of India 10 h

RBI and Commercial Banks – Functions of RBI and Commercial Banks - Credit creations- Methods of credit control- Demonetization and its impact.

Unit V Electronic Banking 10 h

E- Banking- Electronic Delivery Channels- Facets of E-banking- E-banking transactions- Truncated cheque and Electronic cheque- Mobile banking- Inter- bank Mobile Payment Service (IMPS)- Virtual Currency - Advantages & Constraints in E-banking- RTGS - Security measures.



Text Books

- 1 Gordan.E and Natarajan.K, 2019, "Banking Theory Law & Practice", Himalaya Publishing House, New Delhi
- 2 Sundharam & Varshey, 2016, "Banking Theory Law & Practice", Sultan Chand & Sons New Delhi.

References

- 1 Santhanam.B, 2018, "Banking Law & Practice", Margham Publications, New Delhi.
- 2 Dr.Radha.V, 2012, "Banking Theory Law & Practice", Prasanna Publishers & Distributors, Chennai.
- 3 Dr.Gurusamy.S, 2010, "Banking Theory Law and Practice", Tata McGraw Hill Education Private Ltd, New Delhi.
- 4 Dr.Dharmaraj.E, 2012, "Banking Law Theory & Practice", Simres Publications, Chennai.



205CC1A1CP	APPLIED ACCOUNTING PRACTICE - I	SEMESTER I
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Total Credits: 2

Total Instructions Hours: 48 h

PREAMBLE:

To understand the procedures for filling up various applications, forms relating to business operations and obtain practical experience

S.No	Name of practices	Documents to be collected and filed	Presentation
1.	Document filling	Preparation of Invoice-Receipts-Voucher-	File the filled application form of Invoice-Receipts-Voucher-Delivery Challan-Entry cum Gate Pass-Debit and Credit Note
2.	Document filling	Delivery Challan -Entry cum GatePass-Debit and Credit Note	File the filled application form of - Delivery Challan-Entry cum Gate Pass-Debit and Credit Note
3.	Bank Account opening	Account opening form for Savings Bank Account and Current Account	File the filled application form for Savings Bank Account and Current Account
4.	Negotiable Instruments	Endorsing and Crossing of Cheques - Fillingup of pay in slips - Application and preparation of Demand Drafts	File the filled application form of pay in slip, Demand draft and cheque
5.	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application



			form.
6.	Credit Card.	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
7.	Over Draft.	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form
8.	Pledge Loan	Jewel loan application form, procedure for releasing of jewellery from jewel loans	Write down the details and procedure for jewel loan application form
9.	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form
10	RTGS - NEFT.	RTGS - NEFT application form collected from the bank and duly filled	Write down the details for RTGS application form and file the filled form
11	LIC	Fillingup of an application form of LIC policy-premium form- Premium notice and Challan for remittance receipts.	Write down the details for LIC application form and file the filled form
12	Share Application	Share Application Form-Letter of Allotment and Regret- Share Transfer Forms	File the filled application form of Share Application

Note: Out of 12 Practices 10 are mandatory

Course Code	Course Name	Category	L	T	P	Credit
202MT1B1IB	BUSINESS MATHEMATICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- proof of laws of a Set operations and differentiate between Simple interest and compound interest
- importance of Matrix method and simultaneous linear equation of the matrix
- Limits of differentiation and higher derivation in applications

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	explain the concept of Set operations	K3
CO2	discuss about Arithmetic and Geometric Progression	K2
CO3	use the concept of matrix operations in solving simultaneous equations	K3
CO4	demonstrate the ideas of differentiation	K3
CO5	solve the maximum and minimum values for a given function	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



202MT1B1IB	BUSINESS MATHEMATICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Set theory AP and GP 10 h

Sets – Types of sets – Venn diagram – Set operations – Union – Intersection – Complement – Difference – Law of Algebras of sets – Duality – Verification of laws – Proof of laws – Arithmetic and Geometric Progression

Unit II Interest 10 h

Simple interest - Compound interest - Interest Compounded Continuously - Amount at the changing rates of interest - Nominal and Effective rate of interest - Growth and Depreciation – Sinking fund – Annuities - Present value – Discounting of bills - True discount – Banker's gain

Unit III Matrix 10 h

Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices – Determinants - Crammer's Rule - Inverse of a Matrix – Solution of Simultaneous Linear Equations by Matrix Method - Rank of a Matrix

Unit IV Limits and Differential Calculus 9 h

Variable – Constants - Functions - Limits of Algebraic functions – Differentiation in one variable - Process of differentiation - Rules of Differentiation - Derivatives of Power Functions - Exponential and Logarithmic Functions

Unit V Derivatives 9 h

Meaning of Derivatives - Evaluation of First and Second Order Derivatives - Applications of Simple Derivatives – Elasticity of Demand – Relation between Average and Marginal cost curves – Minimum of Average Cost – Maximum and Minimum Values of a Functions - Order Conditions for Maxima - Profit Maximization – Cost Minimization

Note: Theory 20% and Problem 80%



Text Books

- 1 Navnitham, P.A, 2013, 'Business Mathematics and Statistics', 2nd edition, Jai Publishers, Trichy.

References

- 1 Das, N.G. & Das J.K., 2012, 'Business Mathematics and Statistics', 1 st edition, Mc Graw Hill Education Private Limited, New Delhi.
- 2 Sundaresan & Jayaseelan, 'An Introduction to Business Mathematics and Statistical Methods', 1st edition, Sultan Chand publishers, New Delhi.
- 3 Nag, N.K, 2014,'Business Mathematics', 1st edition, Kalyani Publishers, New Delhi.
- 4 Asi Kumar Manna, 2018, 'Business Mathematics and Statistics', 1st edition, McGraw Hill Education Private Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
193MB1A1AA	VALUE EDUCATION- ENVIRONMENTAL STUDIES	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of natural resources in order to conserve for the future.	K2
CO2	inculcate the knowledge on structure, function and energy flow in the Eco system.	K3
CO3	impart knowledge on Biodiversity and its conservation.	K3
CO4	create awareness on effects, causes and control of air, water, soil and noise pollution etc.	K2,K3
CO5	build awareness about sustainable development and Environmental protection	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



193MB1A1AA	VALUE EDUCATION- ENVIRONMENTAL STUDIES	SEMESTER I
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies& Ecosystems 4 h

Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

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

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

Unit III Biodiversity and Conservation 5 h

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

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

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

Dr.NGPASC

COIMBATORE | INDIA



control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context.

Unit V Human Communities and the Environment & Field Work 5 h

Human population and growth: Impacts on environment, human health and welfares. Carbon foot-print. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquakes, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Text Books

- 1 Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt
- 2 Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 3 Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- 4 Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- 5 Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- 6 Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- 7 McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 2964). Zed Books.
- 8 McNeil, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- 9 Odum, E.P., Odum, h.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.




References

- 1 Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 2 Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- 3 Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- 4 Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part – I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
201TL1A2HA		Hindi-II								
201TL1A2MA		Malayalam-II								
201TL1A2FA		French – II								
Part – II										
201EL1A2EA	Language - II	English – II	4	-	1	3	25	75	100	3
Part – III										
205CC1A2CA	Core- III	Principles of Costing	4	1	-	3	25	75	100	4
205CC1A2CB	Core- IV	Financial Accounting-II	4	1	-	3	25	75	100	4
205CC1A2CC	Core - V	Commercial Law	4	-	-	3	25	75	100	3
192MT1B2IC	IDC - II	Business Statistics	4	-	-	3	25	75	100	4
Part – IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			26	3	1	-	-	-	650	23


 18/12/20
 Dr. N.G.P. Arts and Science College
 Coimbatore - 641 044



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2TA	பகுதி-1: தமிழ் - தாள்- II	மொழி	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாகத் தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) – மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



191TL1A2TA	பகுதி-1: தமிழ் - தாள்- II	SEMESTER II
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Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

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

Unit II அற இலக்கியம் 10 h

1. நாலடியார்

- அறிவுடைமை

2.பழமொழி நானூறு

- வீட்டு நெறி

3. கார்நாற்பது

- தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்
(1முதல் – 18பாடல்கள்)

Unit III உரைநடை 10 h

1. பெற்றோர்ப் பேணல்

- திரு.வி.க.

2. உள்ளம் குளிர்ந்தது

- மு.வரதராசனார்

3. சங்கநெறிகள்

- வ.சுப.மாணிக்கம்

Unit IV உரைநடை 13 h

1.பெரியார் உணர்த்தும்

சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம்

- கைலாசபதி

3.மொழியும்நிலமும்

- எஸ். ராமகிருஷ்ணன்



Unit V இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப் பகுதி

15 h

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப் பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு
2. தன்விவரக் குறிப்பு எழுதுதல்

Note : பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

Text Books

- தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி (தன்னாட்சி)
- 1 செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி பக்ஹவுஸ் (பி) லிட்.

References

- 1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.
- 3 தமிழ் இணையக் கல்விக்கழகம் <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
201TL1A2HA	HINDI -II	LANGUAGE	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A2HA	HINDI -II	SEMESTER II
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Total Credits: 03

Total Instruction Hours: 60 h

Syllabus

Unit I 12 h

आधुनिक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

Unit II 12 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सुमित्र प्रकाशन

204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड

अशोक नगर इलाहाबाद-211001

Unit III 12 h

कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय

पाठ 1. उसने कहा था

पाठ 2. कफ़न,

पाठ 3. चीफ़ की दावत

प्रकाशक: राधाकृष्ण प्रकाशन दिल्ली

Unit IV 12 h

पत्र लेखन: (औपचारिक या अनौपचारिक)

पुस्तक: व्याकरण प्रदीप – रामदेव

प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024

Unit V 12 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17



Course Code	Course Name	Category	L	T	P	Credit
201TL1A2MA	MALAYALAM - II	LANGUAGE	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A2MA	MALAYALAM -II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I		12 h
Travelogue		
Unit II	Novel	12 h
Travelogue		
Unit III		14 h
Travelogue		
Unit IV		10 h
Autobiography		
Unit V		12 h
Autobiography		

Text Books

- 1 Dubai Puzha (Travelogue) By K.Krishna Das, Published by Green books Thrissur.
- 2 Vazhithirivukal (Autobiography) By Dr.APJ Abdul Kalam Published by DC.Books Kottayam



Course Code	Course Name	Category	L	T	P	Credit
201TL1A2FA	FRENCH -II	LANGUAGE	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201TL1A2FA	FRENCH -II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

<ul style="list-style-type: none"> Proposer, accepter, refuser une invitation. Indiquer la date. 	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	<ul style="list-style-type: none"> Comprendre un message d'invitations sur un répondeur téléphonique. Inviter quelqu'un à accepter ou refuser l'invitation.
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Unit II

12 h

<ul style="list-style-type: none"> Prendre et fixer un rendez-vous. Demander et indiquer l'heure. 	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	<ul style="list-style-type: none"> Comprendre des personnes qui fixent un rendez-vous par téléphonique. Prendre un rendez-vous par téléphone
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Unit III

12 h

<ul style="list-style-type: none"> Exprimer son point de vue positif et négatif. S'informer sur le prix. S'informer sur la quantité. Exprimer la quantité. 	En groupes, choisir un cadeau pour un ami.	<ul style="list-style-type: none"> Exprimer son point de vue sur des idées de cadeau. Faire des achats dans un magasin
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Unit IV

12 h

<ul style="list-style-type: none"> Demander et indiquer une direction. Localiser (près de, en face de). 	Suivre un itinéraire à l'aide d'indications par téléphone et d'un plan.	<ul style="list-style-type: none"> Comprendre des indications de direction. Comprendre des indications de lieu.
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Unit V

12 h

<ul style="list-style-type: none"> Exprimer l'obligation et l'interdit. Conseiller. 	Par courrier électronique, donner des informations et des conseils à un ami qui veut voyager.	<ul style="list-style-type: none"> Comprendre une chanson. Comprendre de courts messages qui expérimentent l'obligation ou l'interdiction Donner des conseils à des personnes dans des situations données.
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Text Books

- 1 LATITUDES 1 (Méthode de français) Pages from 56 to 101, Author : RÉGINE MÉRIEUX Publisher : GOYAL Publishers & Distributors Pvt



Course Code	Course Name	Category	L	T	P	Credit
201EL1A2EA	ENGLISH - II	LANGUAGE	4	-	1	3

PREAMBLE

This course has been designed for students to learn and understand

- The effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- The vocabulary and to frame sentence structure
- The transactional concept of English language

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K3
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K5

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



201EL1A2EA	ENGLISH - II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Technical English 12 h

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Paragraph Writing: Structure and principles

Unit II Business English 12 h

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

Unit III Professional English 12 h

Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

Unit IV Employment Communication 12 h

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application

Art of Conversation: Small Talk- Body Language- Principles of Good Conversation

Interview: Organizational role- Goals- Types- Interview Process

Group Discussion: Importance- Features- Strategies- Barriers



Unit V Soft Skills

12 h

Self - Discovery and Goal Setting: Self - Discovery - Goals and Types- Benefits, Areas and Clarity of Goal Setting

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business, Time Management

Text Books

- 1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai. [Unit I - V]

References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.
- 2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.
- 3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.
- 4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A2CA	PRINCIPLES OF COSTING	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts and processes in determination of cost of products and services.
- The Cost Accounting Practice.
- Reconciliation of cost and financial accounts

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about cost sheet.	K1,K2
CO2	Apply different method to analyze level of material control.	K2,K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead.	K2
CO4	Classify and apply apportionment of overheads.	K3
CO5	How to reconcile cost and financial accounts.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A2CA	PRINCIPLES OF COSTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Cost concept and cost sheet 10 h

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit II Material Control and issue 12 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic Inventory– Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO – Simple Average – Weighted Average – Stock Control under ABCAnalysis.

Unit III Labour Costing 12 h

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only -Taylors differential system – Merrick's multiple system.

Unit IV Overheads 14 h

Meaning, classification of overheads, allocation and apportionment, basis of apportionment, primary and secondary distribution summaries – Methods of apportionment, reciprocal and non – reciprocal method; Absorption of overheads – Machine hour rate.

Unit V Cost control accounts 12 h

Nonintegral accounts, ledgers in financial books, ledgers in cost books; Control accounts and journal entries; Integral accounting – Meaning advantages, features and journals; Reasons for variation in profits shown by cost accounts and financial accounts and their reconciliation.

Note: Distribution of Marks: 20% theory and 80% problem



Text Books

- 1 Reddy T.S., and Hari Prasad Reddy Y. 2020, "Cost Accounting", Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2020, "Cost Accounting", Kalyani Publishers, New Delhi.

References

- 1 S. P. Iyengar, 2017, "Cost Accounting Principles and Practice", Sultan Chand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2018, "Cost Accounting", Sultan Chand and Company Ltd., New Delhi.
- 3 Saxena V, Vashist C 2016, "Advanced Cost Accounting", Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora& PriyankaKatyal 2019, "Cost Accounting", Vikas Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A2CB	FINANCIAL ACCOUNTING-II	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The basic knowledge in financial accounting, treatment and practices in different aspects.
- Practical applications of financial accounting in businesses.
- The methods of recording transactions- both single and double entry system.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounting treatments for joint venture.	K1,K2
CO2	To learn the accounting treatments relating to Royalty accounts.	K2,K3
CO3	To understand the reasons for difference between single and double entry system and its methods.	K2
CO4	To develop the skills in preparation of branch accounts and departmental accounts.	K3
CO5	To understand various interest calculations relating to hire purchase and installment purchase system.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A2CB	FINANCIAL ACCOUNTING-II	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Joint Venture Accounts 12 h

Meaning- Features - Difference between Joint venture, Partnership and Consignment- Methods of recording joint ventures transactions: keeping separate set of books and without keeping a separate set of books.

Unit II Royalty Accounts 12 h

Royalty accounts excluding Sublease -meaning - Types of Royalties - Methods of recoupment- Fixed recoupment of short workings -Flexible recoupment

Unit III Single Entry System of Accounting 10 h

Single Entry system-Meaning and Features- Difference between single and double entry system -Statement of affairs method and Conversion method.

Unit IV Branch and Departmental Accounts 14 h

Branch -Dependent branches - Independent branches -excluding foreign branches- Departmental accounts - Apportionment of common expenses - Ascertaining cost of departmental purchases- Inter departmental transfers at cost or selling price. (Simple Problems only)

Unit V Accounting methods of Hire Purchase and Installment Purchase System 12 h

Hire purchase - meaning - features - contents of the Hire purchase Agreement- Calculation of interest - Default and Repossession - Installment Purchase system- Difference between Hire Purchase and Installment Purchase system. (Simple Problems only).

Note: Distribution of Marks: 20% theory and 80% problem



Text Books

- 1 Jain.S.P, Narang.K.L, Simmi Agrawal, and Monika Sehgal, 2020, "Financial Accounting", 12th Edition, Kalyani Publishers, New Delhi.
- 2 Reddy.T.S. and Murthy.A, 2018, "Financial Accounting", 6th Edition, Margham Publications, Chennai.

References

- 1 Hanif and Mukherjee, 2019, "Modern Accountancy", Volume I, 3rd Edition, Tata Mcgraw Hill Publishing Co.Ltd., New Delhi.
- 2 Shukla.M.C. and Grewal.T.S., 2017, "Advanced Accounts", Volume I, 9th Edition, S. Chand Publishing, New Delhi
- 3 Maheshwari .S.N., Suneel K Maheshwari,Sharad K Maheshwari., 2018, "Financial Accounting", 6th Edition, Vikas Publishing House, New Delhi.
- 4 GuptaV.K, Gupta R.L, 2016, "Financial Accounting", Sultan Chand & Sons, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
205CC1A2CC	COMMERCIAL LAW	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The practical legal knowledge of general business law issues.
- The tools to recognize the legal implications of business activities with contract law.
- The laws related to sale of goods.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To demonstrate the law relating to Indian contract Act.	K1
CO2	To explain the concept of offer and acceptance.	K2
CO3	To understand the different elements of valid contract and quasi contract.	K2
CO4	To explain the performance of contract and breach of contract.	K3
CO5	To identify the sale of goods, warranties and ownership of goods according to the Act.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A2CC	COMMERCIAL LAW	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I The Indian Contract Act 1872 09 h

An overview of sections 1 to 75 covering the general nature of contract, Definition, Law of contract, Obligation and agreement – Nature of Contract and Classification – Components of Valid contract.

Unit II Offer and Acceptance 09 h

Legal Rules relating to Offer and Acceptance –Revocation of Offer and Acceptance-communication of offer, acceptance and revocation modes of revocation of offer and acceptance.(Case Study)

Unit III Other essentials elements of a valid contract 10 h

Consideration, essentials of valid consideration, exceptions - Capacity to contract: law relating to minor, unsound mind, persons disqualified by law – Free consent – Unlawful agreements – Quasi contracts.

Unit IV Performance of contract 10 h

Offer of performance or tender, essentials, appropriation of payment, discharge by agreement, waiver, release and novation, impossibility of performance, lapse of time, operation of law.(Case Study)

Unit V Breach of contract and The Sale of Goods Act 10 h

Remedies for breach of contract- rescission of the contract, damages for the loss suffered, types of damages. The Sale of Goods Act, 1930: Formation of Contract of sale – Sale and agreement to sell- hire purchase agreement- sale and bailment- rules of caveat emptor.(Case Study)

Note: Distribution of Marks: 100% theory



Text Books

- 1 Kapoor N.D., 2019, "Elements of Mercantile Law", Sultan Chand Co & Ltd, New Delhi.
- 2 Pillai S.N. & Bhagavathy, 2020, "Business Law", Sultan Chand Co & Ltd, New Delhi.

References

- 1 Saravanel P. & Syed Bandre, 2017, "Business Law", Himalayan Publishing House, Chennai.
- 2 M C Kuchhal, 2018, "Mercantile Law", Vikas Publishing House Pvt. Ltd., Noida.
- 3 G.K. Varshney, 2019, "Elements of Business Law", S. Chand & Co., New Delhi.
- 4 P C Tulsian , 2017, "Mercantile Law for CA Common Proficiency", Tata McGraw Hill Publishing Co Ltd., New Delhi..



Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IC	BUSINESS STATISTICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The requirements of a good average and differentiate between average and Dispersion
- The Importance as also the Limitation of Correlation and Regression Analysis
- To enhance student knowledge in Test of Significance and Chi-Square Test

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Know the main properties of each Measure of Central Tendency and select the most appropriate one for use with a given set of data	K2
CO3	Understand the Importance and Limitations of Correlation Analysis	K3
CO4	Recognize different components of a Time series	K3
CO5	Analyzing the concept of Test of Significance	K4

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong M Medium L Low



Total Instruction Hours: 48 h

Unit I	Statistics	9 h
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Unit II	Measures of Central Value and Dispersion	9 h
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Unit III	Correlation and Regression	9 h
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Unit IV	Analysis of Time Series	9 h
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Unit V Test of Significance and Chi-Square Test

12 h

Testing of Hypothesis - Standard Error - Test of Significance for Attributes - Test for Proportion of Success - Test for Difference in Proportions - Test of Significance for Large Samples - The Standard error of mean - Testing the difference between means of Two Samples - Test of Significance for Small Samples - Students' t-Distribution - Chi Square Test - Characteristics of Chi Square Test - Degree of Freedom - Chi Square Test of goodness of fit - Chi Square as a test of independence

Note: 20% Theory and 80% Problem

Text Books

- 1 Pillai R.S.N. and Bagavathi V., 2002, "Statistics", 14th Edition, S. Chand and Company Ltd, New Delhi

References

- 1 Gupta S.P, 2014, "Statistical Methods", 34th Edition., Sultan chand and sons Educational Publishers, New Delhi.
- 2 Ken Black 2009, "Business Statistics for Contemporary Decision Making", John Wiley and sons Pvt. Ltd, New Delhi.
- 3 Beri.G.C, 2010, "Business Statistics", 3rd Edition, Mc Graw Hill Education Pvt. Ltd, Chennai.
- 4 Frank S, Budnick 2010, "Applied Mathematics for Business, Economics and the Social Sciences", 4th Edition., McGraw Hill Education Pvt. Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	HUMAN RIGHTS	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



196BM1A2AA	HUMAN RIGHTS	SEMESTER II
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Values 05 h

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

Unit II Value Education and Social Values 05 h

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

Unit III Global Development on Ethics and Values 04 h

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

Unit IV Yoga and Meditation 05 h

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation - Objectives - Types - Effect on body - Mind - Soul - Yoga - Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.



Unit V Human Rights and Rights of Women and Children

05 h

Human Rights - Concept of Human Rights - Indian and International Perspectives - Evolution of Human Rights - Definitions under Indian and International documents - Broad classification of Human Rights and Relevant Constitutional Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - 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 - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressal Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

References

- 1 Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode
- 2 Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.
- 3 Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.
- 4 Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.
- 5 Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
- 6 Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
- 7 Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.
- 8 Dey A. K, 2002, Environmental Chemistry. New Delhi - Vile Dasas Ltd.

S. Sanyal 18/12/20
 BoS Chairman/Mod
 Department of Commerce (Cost Accounting)
 Dr. N.G.P. Arts and Science College
 Coimbatore - 641 048.



Dr.NGPASC

COIMBATORE | INDIA

B.Com. Cost Accounting (Students admitted during the AY 2020-21)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ES E	Total	
Third Semester										
205CC1A3CA	Core -VI	Applied Costing	5	1	-	3	25	75	100	4
205CC1A3CB	Core -VII	Higher Financial Accounting	4	1	-	3	25	75	100	4
205CC1A3CC	Core -VIII	Modern Marketing	4		-	3	25	75	100	3
205CC1A3CP	Core – Practical-II(Non-Lab)	Applied Accounting Practice -II	-	-	4	3	40	60	100	2
205FI1A3IB	IDC- III	Business Economics	4	-	-	3	25	75	100	4
205CC1A3SA	SEC - I	Business Application Software	3	-	-	3	25	75	100	3
	GE - I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC- III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			24	2	4				700	24



GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course

Semester III (GE-I)

S. No.	Course Code	Course Name
1	205CC1A3GA	Banking Practices-I

EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	205CC1ASSA	Production and Materials Management
2	205CC1ASSB	Computer Application in Business

CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	205CC5A1CA	5A1CA	Fundamentals of Costing
2	205CC5B1CA	5B1CA	Mutual Fund Investment



Course Code	Course Name	Category	L	T	P	Credit
205CC1A3CA	APPLIED COSTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concept and various components of costing
- To assist preparation of accounts under process costing
- The modern methods of costing adopted by different types of industries.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Retrieve the concept of Contract costing and Job costing.	K1
CO2	Examine about the operation costing.	K2
CO3	Explain a process costing system and compute the cost of each process of finished produced.	K2,K3
CO4	Gain knowledge on Standard Costing and Variance Analysis.	K2,K3
CO5	Understand the modern methods of costing and Costing Standards.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A3CA	APPLIED COSTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Job and Contract Costing 14 h

Job costing - Features, objectives, essential prerequisites for introduction, merits and limitations - Cost estimation - Contract costing - Profits on incomplete contracts, escalation clause, cost plus contract and work in progress.

Unit II Batch Costing 14 h

Determination of Economic Lot Size - Operating costing - Meaning, cost unit, characteristics, transport costing, power house costing, cinema house costing, hospital costing and canteen costing.

Unit III Process Costing 14 h

Features, advantages, disadvantages, costing procedure, normal and abnormal loss, abnormal gain, scrap, and defective - Concept of equivalent production - Joint and by product accounting - Inter process profits.

Unit IV Standard costing and variance analysis 16 h

Meaning, advantages and limitations of standard cost - Determination of standard cost, Revision of standards; Meaning and uses of variance analysis - Material variances - Labour variances - Overhead variances and Sales variances.

Unit V Modern methods of costing 14 h

Life Cycle Costing - Target costing - Just-in-time Approach- Cost Accounting Standards (CAS 1 to CAS 24).

Note: Distribution of Marks: 20% theory and 80%problem



Text Books

- 1 Reddy T.S., and Hari Prasad Reddy Y. 2017. "Cost Accounting", Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. "Cost Accounting", Kalyani Publishers, New Delhi.

References

- 1 S. P. Iyengar, 2010. "Cost Accounting Principles and Practice", Sultan Chand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2014. "Cost Accounting", Sultan Chand and Company Ltd., New Delhi.
- 3 Saxena V, VashistC 2014. "Advanced Cost Accounting" Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora & Priyanka Katyal 2019. "Cost Accounting", Vikas Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A3CB	HIGHER FINANCIAL ACCOUNTING	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The admission, dissolution, retirement and death of partners.
- The operations and distribution of goodwill.
- The Human Resource and Inflation Accounting.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of partnership accounts and the admission of a partner.	K1
CO2	Understand the accounting treatment and settlement for retirement and death of a partner.	K1,K2
CO3	Learn the amalgamation, its treatments of goodwill and accounting procedures of partnership firm.	K2,K3
CO4	Gain knowledge on dissolution of partnership firm and piecemeal distribution of assets.	K2,K3
CO5	Understand the Voyage, Human Resource and Inflation Accounting.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A3CB	HIGHER FINANCIAL ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Partnership Accounts and Admission of a partner 12 h

Partnership Accounts –division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Profit and Loss appropriation Account - Final accounts of Partnership firms. Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of goodwill.

Unit II Retirement and death of a partner 12 h

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

Unit III Amalgamation of partnership firms 12 h

Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamating firms. (Problems only).

Unit IV Dissolution of partnership firm 12 h

Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities - piecemeal distribution of assets. (Problems only).

Unit V Voyage and Human Resources Accounting 12 h

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

Note: Distribution of Marks: 20% theory and 80%problem



Text Books

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

References

- 1 Dr.M.A. Arulanandam , Dr. K.S.Raman , 2019, “Advanced Accountancy, Part-I”, Himalaya Publishing House, Chennai.
- 2 Shukla M.C.,Grewal T.S.& Gupta S.C., 2017,“Advanced Accounts ”,S. Chand & Company Limited, New Delhi.
- 3 Gupta R.L. &Radhaswamy M.,2013, “Corporate Accounting“, Sultan Chand & sons., New Delhi.
- 4 Parthasarathy.S & Jaffarulla.A., 2013, “Financial Accounting“, Kalyani Publishers, NewDehi.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A3CC	MODERN MARKETING	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The concept of marketing and related terms.
- The Various concepts relating to consumer behavior
- Emerging marketing trends and regulatory mechanisms.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concepts of marketing and the role of marketing in business and society.	K1,K2
CO2	Demonstrate effective understanding of relevant functions of marketing.	K2
CO3	Demonstrate the understanding of all components of a marketing mix.	K2
CO4	Apply the skills gained to analyze the behavior of consumer and identify the purpose of market segmentation.	K3
CO5	Analyze the key concepts related to green marketing and digital marketing.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A3CC	MODERN MARKETING	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Marketing 9 h

Modern Marketing - Meaning - Definition - Evolution - Objectives - Nature - Importance- Classifications - Concept - Factors - Approaches to the Study of Marketing - Comparison between Marketing and Selling - Role of Marketing in Economic Development.

Unit II Marketing Functions 10 h

Marketing Functions - Buying - Selling - Assembling - Transportation - Storage - Financing - Risk Bearing - Standardization - Grading - Market Information.

Unit III Marketing Mix 10 h

Marketing Mix: Product Mix - Meaning of Product - Product Life Cycle -Branding - Labeling - Packaging - Price Mix - Importance - Pricing objectives - Pricing strategies - Promotion Mix - Personal Selling and Sales Promotion - Advertisement - Media of Advertisement - Place mix- Importance of channels of Distribution - Functions of Middlemen.

Unit IV Consumer Behavior and Market Segmentation 9 h

Consumer Behavior: Meaning - Need for studying Consumer Behavior - Factors influencing Consumer Behavior - Market Segmentation: Meaning - Criteria for Market Segmentation-Benefits - Bases of Segmentation.

Unit V Recent trends in Marketing 10 h

Recent trends in Marketing: Green marketing - Objectives - Importance of Green Marketing in India-Challenges - E-Marketing- Meaning - Benefits - Traditional Marketing Vs E-Marketing - Tele Marketing - Meaning - Concept - Digital Marketing & Social Media Marketing: Meaning - Objectives - Features - Advantages and Disadvantages.

Note: Case Studies related to the above topics to be examined



Text Books

- 1 Pillai.R.S.N. and Baghavathy.N, 2017. "Modern Marketing", Sultan Chand and sons Publishers. Delhi.
- 2 Ramasamy.R. V.S and Namakumari, 2018. "Marketing Management", Sixth Edition, MacMillan India. Limited, New Delhi.

References

- 1 Philip Kotler., and Gary Armstrong, 2017. "Principles of Marketing" Seventeenth Edition, Pearson Education Publication, Chennai.
- 2 RajanSaxena, 2017. "Marketing Management", Fifth Edition. Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 3 Dr.Karunakaran.K, 2017. "Marketing Management", Third Edition, Himalaya Publishing House, Chennai.
- 4 Dr.Rushen Chaha, Prof.Jayanta Chakraborti. 2018. "Digital Marketing 2.0", First Edition, Himalaya Publishing House Pvt. Ltd, Chennai.



205CC1A3CP	APPLIED ACCOUNTING PRACTICE-II	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 48 h

PREAMBLE

To understand the procedures for filling up various applications, forms relating to business operations and obtain practical experience.

S.No	Name of practices	Documents to be collected and filed	Presentation
1.	NRI Account	Application form for NRI from the bank	File the filled application form of NRI Account
2.	Education Loan Application	Application form for Education loan from the bank	File the filled application form of Educational Loan
3.	KYC for individual and Non-individual	Application form for KYC	File the filled application form for KYC
4.	Permanent Account Number	Application form for Permanent Account Number	File the filled application form for Permanent Account Number
5.	Filling up Income Tax Returns	Application form for Income Tax Returns	Write down the details and procedure for Filling up Income Tax Returns
6.	Advertisement Copy	Prepare an Advertisement Copy for a product.	File the drafted Advertisement Copy



7.	Survey	Conducting a survey to understand policy holders satisfaction	File the survey undertaken
8.	Brochure	Designing brochure for Marketing Insurance Products	File the brochure designed.
9.	Process Chart	Prepare the process chart of online trading of shares and debentures	File the preparation of Process chart.
10	DEMAT Account	Procedure for Opening DEMAT Account	File the procedure for Opening DEMAT Account
11	Business Proposal	Preparation of Business plan proposal	File the preparation of Business plan
12	Agreement	Drafting of an agreement to start a business	File the agreement draft

Note: Out of 12 Practices 10 are mandatory

Course Code	Course Name	Category	L	T	P	Credit
205FI1A3IB	BUSINESS ECONOMICS	IDC	4			4

PREAMBLE

This course has been designed for students to learn and understand

- Basic concept of economics
- Business cycle and policy framework in India
- Factors for national income and computation

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand micro and macroeconomic concepts	K1
CO2	Know the supply side of market and cost analysis	K1
CO3	Recall business cycle and inflation	K2,K3
CO4	State the monetary and fiscal policy	K3
CO5	Specify factors for national income	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



Dr.NGPASC

COIMBATORE | INDIA

B.Com. Cost Accounting (Students admitted during the AY 2020-21)

Syllabus

Wealth and income- definition and concepts of national income- gross domestic product (GDP) - gross national product (GNP)- net national product (NNP)- national income (NI)- personal income (PI)- disposable personal income - per capita income- national income accounts or social accounting - methods of computation of national income- difficulties of computation of national income and per capita income

Text Books

- 1 Sundaram. K.P.M and Shankaran. S, 2010 Business Economics [Fourth Edition] Sultan Chand and Sons Publishers New Delhi.
- 2 RuddarDatt, 2005.Indian Economy [Fifty-one Edition] Sultan Chand & Sons, New Delhi.

References

- 1 Maheshwari P.C, Maheswari B.B & Sinha V.C 2015. Business Economics, SBPD Publishing House, Agra.
- 2 Dr.Ahuja. H.L 2014.Business Economics [Eleventh Edition] Sultan Chand Publications. New Delhi
- 3 Shankaran. S, 2013. Economic Analysis, [Seventh Edition] Margham Publication Chennai.
- 4 Manab Adhikary 2010. Business Economics [Second Edition] Excel Books, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
205CC1A3SA	BUSINESS APPLICATION SOFTWARE	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The Basics of Microsoft office.
- The Concepts of Ms Word, Ms Excel, Ms PowerPoint and Ms Access.
- Applications of Tally for the Business.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Ms Word.	K1
CO2	Gain knowledge on usage of Ms Excel and its Applications.	K2,K3
CO3	Apply the Ms PowerPoint and its tools.	K2,K3
CO4	Understand the basics Ms Access and its use.	K1,K2
CO5	Understand the concepts of Tally.	K1

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A3SA	BUSINESS APPLICATION SOFTWARE	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Microsoft Word 07 h

Basics - Creating Documents - Mouse, Keyboard Operations, Keys - Formatting Features - Menus, Commands, Toolbars and their Icons.

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit II Microsoft Excel 08 h

Introduction - Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas - Alignments - Menus, Commands, Toolbars and their Icons.

Spreadsheet Overview - Creating Worksheet - Managing and Analyzing Complex Worksheet - Creating Charts - Creating Form Templates - Sharing Data Between Applications.

Unit III Microsoft Power point 07 h

Basics - Using Text - Adding Visual Elements - Charts and Tables - Drawing - Clipart - Sounds - Animation - Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point - Slide Sorter - Date and Time - Symbol - Slide Layout - Font- Slide Colour Schema - Macros - Custom Animation

Unit IV Microsoft Access 07 h

Database Overview- Creating Database - Creating database through Table Wizard - Modifying Table - Creating a Table - Rename Columns - Saving the Database - Relationships - Forms.

Unit V Tally 07 h

Introduction to Tally, Features of Tally, Setting up a New Company in Tally, Creation of a Company, Alteration, deleting, and shut a company. F11: Features-Accounts, Inventory and Statutory Features and F12: Configurations.

Note: Distribution of Marks-100% theory



Text Books

- 1 Wallace Wang, 2019, "MS Office 2019", First Edition, Vikas Publishing House Private Ltd. Mumbai.
- 2 Dinesh Maidasani, 2019, Straight to the point - "Tally ERP 9", Laxmi Publication Ltd. Mumbai.

References

- 1 Sanjay Saxena , "MS-Office 2000", Vikas Publishing House Private Ltd. Delhi
- 2 Timothy J.O'Leary and LindaiO'Leary , "MS-Office ", IRWIN/McGraw Hill. Delhi.
- 3 Bittu Kumar, 2017, "Mastering MS Office", Vikas Publishing House Private Ltd. Mumbai.
- 4 A.K. and K.K. Nadhani, 2019, "Implementing Tally point - Tally ERP 9", Tata McGraw - Hill Publishing Company Limited, New Delhi.



205CC1A3GA	GENERIC ELECTIVE -BANKING PRACTICES -I	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 24

S.N o.	Name of practices	Documents to be collected and filed	Presentation
1.	Document filling	Preparation of Invoice-Receipts-Voucher-	Write down the meaning and file the filled application form of Invoice-Receipts-Voucher
2.	Document filling	Delivery Challan - Entry cum Gate Pass-Debit and Credit Note	Write down the meaning and file the filled application form of -Delivery Challan-Entry cum Gate Pass-Debit and Credit Note
3.	Document filling	Filling up of pay in slips	File the filled application form of pay in slip
4.	Bank Account opening	Account opening form for Savings Bank Account and Current Account	Write down the meaning and file the filled application form for Savings Bank Account and Current Account
5.	Negotiable Instruments	Endorsing and Crossing of Cheques	Write down the meaning and file the filled application form of



			Cheques
6.	Negotiable Instruments	Application and preparation of Demand Drafts	Write down the meaning and file the filled application form of Demand Draft
7.	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
8.	Credit Card.	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
9.	Over Draft.	Over draft application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form
10.	Pledge Loan	Jewel loan application form, procedure for releasing of jewellery from jewel loans	Write down the details and procedure for jewel loan application form
11.	Internet Banking and Mobile Banking	Internet banking application and mobile banking application form collected from the bank and duly filled.	Write down the details and procedure for internet and mobile banking application form

12.	RTGS NEFT.	-	RTGS - NEFT application form collected from the bank and duly filled	Write down the details for RTGS application form and file the filled form
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Note: Out of 12 Practices 10 are mandatory



191TL1A3AA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil)	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு)

அலகு : 1 தமிழ் மொழியின் அடிப்படைக் கூறுகள் 12 h

அ) எழுத்துகள் அறிமுகம் :

1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் - விளக்கம் (எ.கா.)

அலகு : 2 குறிப்பு எழுதுதல் 12 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி -ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி-இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

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



Text Books

- 1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A3AB	பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil)	SEMESTER - III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு)

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு - 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்



வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 100

சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ	10x2=20
கோடிட்ட இடங்களை நிரப்புக.	பகுதி -ஆ	10x2=20
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி -இ	4x15=60

குறிப்பு:

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

Text Books

- 1 சிறப்புத் தமிழ் . 2019. தொகுப்பு: தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

- 1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை - 108
- 2 வலைதள முகவரி : <http://tamilvu.org>



195CR1A3AA	WOMEN'S RIGHTS	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24h

Syllabus

Unit I Rights to Infant & Child 4 h

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

Unit II Rights to women 5 h

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

Unit III Laws for Senior Citizen women 5 h

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

Unit IV Civil and Political Rights of Women 5 h

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

Unit V International convention on Womens' Right 5 h

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights



Text Books

- 1 Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi

References

- 1 Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India
Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law
- 2 Publishing Co.



205CC1ASSA	SELF STUDY: PRODUCTION AND MATERIALS MANAGEMENT	SEMESTER III
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Total Credits: 1

Syllabus

Unit I Production Management

Production Management - Functions - Scope - Plant location - Factors - Site location - Plant layout - Principles - Process - Product layout.

Unit II Production Planning & Control

Production Planning & Control - Principles-Process; Plant maintenance - Types - Maintenance Scheduling.

Unit III Materials Management

Organization of Materials Management - Fundamental Principles - Structure - Integrated materials management. Purchasing - procedure - principles - import substitution and import purchase procedure. Vendor rating - Vendor development.

Unit IV Functions of Inventory

Techniques of materials planning - Inventory control -meaning & importance-Tools of inventory control - ABC, VED & FSN analysis- EOQ- Reorder point - Safety Stock - Lead time Analysis.

Unit V Quality Control

Quality control - Types of Inspection - Centralized and Decentralized. TQM: Meaning -Objectives - elements - Benefits. Bench marking: Meaning - objectives - advantages.

Note: Distribution of Marks-100% theory



Text Books

- 1 Banga.T.R. and Sharma.S.C., 2017. "Industrial Engineering and Management Science", 11th Edition Khanna publishers Pvt. Ltd, New Delhi.
- 2 O.P. Khanna, 2010. "Industrial Engineering and Management", 17th Edition, Dhanapatrai publications, New Delhi.

References

- 1 Lee J. Krajewski, Larry P. Ritzman, 2017. "Operations Management: Strategy and Analysis", 5th Edition, Prentice Hall, New Delhi.
- 2 M.M. Varma, 2012. "Materials Management", 4th Edition, Jain Book Agency Publishers.
- 3 Richard B. Chase, Nicholas J. Aquilano, F. Robert Jacobs, 2010. "Production and Operations Management: Manufacturing and Services", 8th Edition, Tata McGraw Hill. New Delhi.
- 4 DATTA. A.K, 2006 . "Materials Management, Procedures, Text and Cases": 2nd Edition, Prentice Hall of India Pvt. Ltd, New Delhi.



205CC1ASSB	SELF STUDY: COMPUTER APPLICATIONS IN BUSINESS	SEMESTER III
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Total Credits: 1

Syllabus

Unit I Introduction to Computers

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

Unit II Software

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

Unit III Database Management Systems

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

Unit IV Management Information System

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

Unit V Networking

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

Note: Distribution of Marks-100% theory



Text Books

- 1 Parameshwaran.R, 2012, "Computer Applications in Business", 4th revised edition, Sultan Chand & Sons, New Delhi.
- 2 Rajagopalan.S.P, 2010, "Computer Applications in Business" ,Vikas Publishing House (P) Ltd., New Delhi.

References

- 1 Peter Norton, 2017, "Introduction to Computers", Tata McGraw Hill, New Delhi.
- 2 Henry C. Lucas, 2017, "Information Technology for Management", Mc Graw-Hills, New Delhi.
- 3 Kapoor V.K, 2014," Introduction to Computer Data Processing and System Analysis", Sultan Chand and Sons, New Delhi.
- 4 Alexis Leon and Mathews Leon., 2009, "Fundamentals of Information technology", Vikas Publishing House (P) Ltd., New Delhi.



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part – III										
195BA1A4CA	Core - IX	Management Accounting	5	1	-	3	25	75	100	4
205CC1A4CA	Core - X	Cost Audit	5	-	-	3	25	75	100	4
205CC1A4CB	Core - XI	Company Law and Secretarial Practice	4	-	-	3	25	75	100	3
205CC1A4CC	Core - XII	Financial Management	4	-	-	3	25	75	100	3
196BM1A4ED	IDC - IV	Business Management	4	-	-	3	25	75	100	4
205CC1A4SA	SEC - II	Commercial Correspondence	3	-	-	3	25	75	100	3
	GE - II		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			29	1	-	-	-		700	25

Course Code	Course Name	Category	L	T	P	Credit
195BA1A4CA	MANAGEMENT ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Perceive the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting	K1
CO2	Obtain knowledge to calculate the types of ratio	K1
CO3	Capture the procedures relating Working Capital and Cash flow statement	K1 & K4
CO4	Know the concepts, of Marginal costing and Break Even Analysis	K3
CO5	To gather Knowledge about the Budgeting and classify the types of budget	K1 & K4

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



195BA1A4CA	MANAGEMENT ACCOUNTING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Management Accounting 14 h

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

Unit II Ratio Analysis & Working Capital 14 h

Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios-Analysis of Liquidity, Solvency, Profitability.

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

Unit III Fund Flow Analysis and Cash Flow Statement 15 h

Fund flow statement - Meaning - Importance - Limitations - Preparation of schedule of changes in working capital - Calculation of funds from operation - Preparation of fund flow statement.

Cash flow statement -Meaning - Importance - Difference between fund flow and cash flow analysis - Advantages - Limitations - Computations of cash from operations - Preparation of Cash flow statement.(Revised format AS3)

Unit IV Marginal costing & Break Even Analysis 14 h

Marginal costing - meaning - Significance - limitations Break Even Analysis - Managerial applications - Key factors: - Make or Buy - Pricing decision -Effect of changes in sales price.

Unit V Budgeting & Budgetary control 15 h

Budgeting and Budgetary control - Definition - Importance, Essentials - Classification of Budgets -Master Budget- material budget - purchase budget- sales budget - cash budget - flexible budget _ Theoretical concept of Zero Base Budgeting

Note:60% Problem 40% Theory



Text Books

- 1 Sharma and S.K.Gupta, 2019. "Management Accounting", (13thEdn.) Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", (Revised Edn.)Kalyani Publishers, New Delhi.

References

- 1 Ramachandran & Srinivasan. R. 2019. "Management Accounting", (17th Edn.) Sriram Publications, Trichy.
- 2 Dr. S.N. Maheswari. 2014. "Management Accounting", (Revised Edn.) Sultan Chand & Sons, New Delhi.
- 3 Reddy T.S and Reddy H.P. 2013."Management Accounting", (VIII Edn.) Margham Publications, Chennai.
- 4 M Y Khan, P. K Jain, 2017. "Management Accounting", (7th Edn), McGraw Hill Publications, Noida, India

Course Code	Course Name	Category	L	T	P	Credit
205CC1A4CA	COST AUDIT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concepts and characteristics of Cost Audit.
- The qualities and qualification of Cost Auditor.
- The procedures relating to Cost Audit in EDP.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of Cost Audit, Special Audit and Energy Audit.	K1
CO2	Aware of Cost Auditor, his Qualification and Duties.	K2
CO3	Understand the contents of Audit Procedures and Techniques.	K2
CO4	Learn about the Cost Audit in EDP.	K2,K3
CO5	Obtain the knowledge of procedures relating to Cost Audit Report.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A4CA	COST AUDIT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Cost Audit 12 h

Introduction - Meaning, Scope, Objectives and Concept - Characteristics - Types: Property audit, social audit, special audit - Energy audit - Organizational setup.

Unit II Cost Auditor 12 h

Cost Auditor: Meaning - Characteristics - Status and position - Appointment of Auditor - Qualification and Disqualification - Rights and Duties - Qualities of Auditor.

Unit III Audit Procedures and Techniques 12 h

Meaning - Documents and Information - list of requirements - Cost Audit Programme - Procedures - Techniques.

Unit IV Cost Audit in EDP 12 h

Meaning- Characteristics - framework - Control Function and Application - Processing control - Handling of Errors - Computer frauds.

Unit V Cost Audit Report 12 h

Meaning - Content - rules - Cost Accounting System- Financial Position - Checking procedures on production records - End-use of cost audit reports.



Text Books

- 1 Saxena V.K & Vashist C.D, 2013, “Cost Audit and Management Audit”, Sultan chand & Sons New Delhi.
- 2 Duttachowdhury. D, 2013, “Cost Audit and Management Audit”, New Central Book Agency (P) Ltd, Kolkata.

References

- 1 Dinkar Pagare, 2014, “Principles and Practice of Auditing”, Sultan Chand & Sons, New Delhi.
- 2 Natarajan. L, 2017, “Practical Auditing”, Margham Publications, Chennai.
- 3 Mehta. B.K, 2015, “Cost Accounting and Auditing”, SBPD Publishing House, Agra.
- 4 Tandon. B.N, 2005, “A Handbook of Practical Auditing”, S. Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A4CB	COMPANY LAW AND SECRETARIAL PRACTICE	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The significant provisions of the Companies Act 2013.
- The role of Managers and Company Secretary.
- The legal procedures relating to meeting and winding up of company.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of company, formation, promotion, incorporation and registration of a company.	K1
CO2	Aware about the memorandum of association and articles of association.	K2
CO3	Understand the contents of prospectus and kinds of share capital.	K3
CO4	Learn about the qualification and disqualification, powers, duties and liabilities of director and secretary.	K2,K3
CO5	Obtain the Knowledge of procedures relating to meeting and winding up of company.	K3,

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A4CB	COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Company 09 h

Company – Definition – Characteristics – Kinds – Advantage and limitations of companies - Privileges of Private Company – Formation of a Company – Promotion, incorporation and registration. (As per Companies Act 2013).

Unit II Memorandum of Association 09 h

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultra virus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

Unit III Prospectus 10 h

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Share Capital – Kinds of Shares – Procedure for issue and alteration – Kinds of Debentures

Unit IV Director and Secretary 10 h

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities – Due Diligence (As per Companies Act 2013).

Unit V Meetings 10 h

Meetings – Requisites of Valid Meeting – Types of Meeting – Legal provisions regarding minutes – Winding up – Meaning – Methods and procedure of Winding Up – Consequences of winding up – Liquidator – Powers and duties. (As per Companies Act 2013).



Text Books

- 1 Kapoor N.D., 2020, "Company Law and Secretarial Practice", 31st Edition, Sultan Chand & Sons, New Delhi.
- 2 Avtar Singh., 2018, "Company Law", 17th Edition, Eastern Book Company, New Delhi.

References

- 1 Kuchhal M.C, 2017, "Secretarial Practice", 18th Edition, Vikas Publishing House (P) Ltd. New Delhi.
- 2 Gogna P.P.S, 2016, "A text book of Company Law", 11th Edition, T. Sultan Chand & Sons, New Delhi.
- 3 Saravanavel P, 2017, "Corporate Law and Governance", 1st Edition, Himalaya Publishing Home Pvt. Ltd. Mumbai.
- 4 Ghosh P.K and Balachandran V., 2018, "Company law and Secretarial practice", 1st Edition, Sultan Chand & Sons, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A4CC	FINANCIAL MANAGEMENT	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Concept of Financial Management.
- The management of Working Capital.
- The approaches of Capital Structure.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Financial Management and Functions of Financial Manager.	K1
CO2	Know the management of working capital and the current assets.	K2
CO3	Acquire knowledge about Cost of Capital and Leverages.	K2
CO4	Obtain knowledge about Capital Structure and its theories.	K3
CO5	Understand the Concept of Dividend Policy and Dividend Theories.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A4CC	FINANCIAL MANAGEMENT	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Financial Management (Theory Only) 09 h

Evolution of financial management, scope and objectives of financial management – Functional areas of financial management - Financial Decisions – Functions of financial manager.

Unit II Working capital management (Theory Only) 09 h

Classification of working capital – Operating cycle – Management of cash and Marketable securities: Motives, managing cash flow and models - Receivable management - Forming of credit policy, executing the credit policy - Inventory management - Motives, objectives, tools and techniques of inventory management.

Unit III Cost of Capital and Leverage (Theory and Problem) 10 h

Cost of debt, preference, equity, retained earning - WACC - Leverage: Operating and financial leverage.

Unit IV Capital structure (Theory and Problem) 10 h

Points of indifference - Optimum capital structure – Theories: Net Income approach - Net operating income approach - Traditional and M.M. Approach - Factors determining capital structure.

Unit V Dividend Policy (Theory and Problem) 10 h

Determinants of dividend policy - Types of dividend policies - Theory of irrelevance concept: MM models - Relevance concept: Gordon's models and Walter's models.

Note: Distribution of Marks: 60% Theory; 40% Problem



Text Books

- 1 Shashi K. Gupta and Sharma R.K., 2016, “Financial Management”, Kalyani Publishers.
- 2 Maheshwari. S.N., 2019, “Financial Management - Principles and Practice”, Sultan Chand & Sons, New Delhi.

References

- 1 Khan M. Y. and Jain, P. K, 2011, “Financial Management”, Tata Mc Graw Hill, Publications, New Delhi.
- 2 Pandey I.M., 2015, “Financial Management Accounting”, Vikas Publications House, New Delhi.
- 3 Prasanna Chandra, 2009, “Financial Management - Theory and Practice”, Tata McGraw- Hill, New Delhi.
- 4 Venktasivakumar. V, 2011, "Cost Accounting and Financial Management", First Edition, Pearson, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
196BM1A4ED	BUSINESS MANAGEMENT	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts, Knowledge and Understanding of the Business Management.
- To enable the students to gain valuable insight into the working of business.
- The course will review the evolution of management thoughts, functions and practices.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	State and explain management evolution and how it will affect future managers.	K1
CO2	Prepare the conceptual framework of planning and decision-making in day to day life.	K2
CO3	Construct the various managerial functions to achieve the goals and objectives of the organization.	K3
CO4	Explain the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.	K3
CO5	Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S

Strong

M

Medium

L

Low



196BM1A4ED	BUSINESS MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I FUNCTIONS OF MANAGEMENT 8 h

Management: Meaning- Definition - Scope of management - Levels of Management - Functional areas of management - Evolution of Management thoughts: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker's - Management: a science or an art.

Unit II PLANNING 10 h

Planning: Definition - Nature and purpose - Planning process - Importance of planning - types of plan - Decision making - Definition - Process and various types of decisions.

Unit III ORGANIZING AND STAFFING 10 h

Organizing: Definition - Types of organization - Organizational structure - Span of control - Delegation: Delegation and Centralization - Staffing: Definition - Sources of recruitment - Selection process - Training.

Unit IV DIRECTING 10 h

Directing: Definition - Purpose of Directing - Principles - Motivation - Theories of Motivation (Maslow's, McGregor, Herzberg two factor theory) - Leadership: Definition - Styles - Communication: Definition - Importance of Communication - Barriers.

Unit V CONTROLLING 10 h

Controlling: Meaning and importance of controlling - Control process - Budgetary and non - Budgetary Control Techniques - Requisites of an effective control system - Relationship between planning and controlling - Need for co-ordination.



Text Books

- 1 Stephen P. Robbins, Mary Coulter and Agna Fernandez, 2019, "Management", 14th Edition, Pearson Education.
- 2 Saksena S.C., 2019, "Principles of Business Management", 2nd Edition, Sahitya Bhawan Publications.]

References

- 1 Gupta C.B. , 2018, "Business Management", 13th Edition, Sultan Chand and Sons.
- 2 Stephen. P. Robbins, 2016, "Fundamentals of Management", 9th Edition, Pearson Education, India.
- 3 Prasad L.M, 2019, "Principles and Practice of Management", 10th Edition, Sultan Chand & Sons, New Delhi.
- 4 Tripathi PC, Reddy PN and Ashish Bajpai, 2021, "Principles of Management", 7th Edition, McGraw Hill Education (India) Private Limited.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A4SA	COMMERCIAL CORRESPONDENCE	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The use of Effective Business Communication and Trade Enquiries.
- Company Secretarial Correspondence and Preparation of Report Writing.
- Modern Communication Methods, Skills and Ethics

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the importance of effective business communication and modern communication methods.	K1
CO2	Understand different writing techniques and styles based on the communication medium being used.	K2
CO3	Obtain the knowledge about banking correspondence and insurance correspondence	K2,K3
CO4	Understand the company secretarial correspondence and preparation of report writing.	K3
CO5	Obtain the knowledge about preparation of resume and techniques of various types of interviews.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A4SA	COMMERCIAL CORRESPONDENCE	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Business Communication 07 h

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

Unit II Trade Enquiries 07 h

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

Unit III Company Secretarial Correspondence 07 h

Company Secretarial Correspondence – Introduction – Duties of secretary – classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report Writing - Introduction - Types of Reports- preparation of Report writing .

Unit IV Application Letters and Interview 07 h

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

Unit V Modern Communication Methods and Ethics 08 h

Modern Communication Methods - Interpersonal communication Skills: Emotional Intelligence - Emotional Quotient and Role of Leadership in Organization. Communication Ethics: Significance, Characteristics and Dilemmas - Factors Influencing Ethical Communication - e-Communication



Text Books

- 1 Premavathi. N, 2010, "Business Communication & Correspondence", 3rd Edition, Sultan Chand & Sons, New Delhi.
- 2 Rajendra Pal Korahill, 2006, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.

References

- 1 Ramesh, M.S and Pattanshetti C.C, 2003, "Business Communication" Sultan Chand & Sons, New Delhi.
- 2 Rodriquez M.V, 2003, "Effective Business Communication Concept", Vikas Publishing Company.
- 3 Muktha M. Jacob, 2019, "Business Communication", Himalaya Publishing House Pvt. Ltd, New Delhi.
- 4 Pooja Khanna, 2016, "Effective Business Communication", S. Chand Publishing, New Delhi.

205CC1A4GP	BANKING PRACTICES-II	SEMESTER IV
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Total Credits: 2
Total Instructions Hours: 24 H

S. No	Name of Practices	Documents to be collected and filed	Presentation
1.	NRI Account	Application form for NRI from the bank	File the filled application form of NRI Account
2.	Education Loan Application	Application form for Education loan from the bank	File the filled application form of Educational Loan
3.	KYC for individual and Non- individual	Application form for KYC	File the filled application form for KYC
4.	Permanent Account Number	Application form for Permanent Account Number	File the filled application form for Permanent Account Number
5.	Filling up Income Tax Returns	Application form for Income Tax Returns	Write down the details and procedure for Filling up Income Tax Returns
6.	Advertisement Copy	Prepare an Advertisement Copy for a product.	File the drafted Advertisement Copy
7.	Survey	Conducting a survey to understand policy holders satisfaction	File the survey undertaken
8.	Brochure	Designing brochure for Marketing Insurance Products	File the brochure designed.
9.	Process Chart	Prepare the process chart of online trading of shares and debentures	File the preparation of Process chart.
10.	DEMAT Account	Procedure for Opening DEMAT Account	File the procedure for Opening DEMAT Account



191TL1A4AA	பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil)	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)
(பருவத் தேர்வு உண்டு)

அலகு : 1

12 h

நீதி நூல்கள்

- I.ஆத்திசூடி - “அறம் செய விரும்பு” முதல் “ஒளவியம் பேசேல்”வரை -12 பாடல்கள்
II.கொன்றைவேந்தன் - “அன்னையும் பிதாவும் முன்னறி தெய்வம்” முதல்
“எண்ணும் எழுத்தும் கண் எனத் தகும்” வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல1
2. மனத்துக் கண்.....34
3. இனிய உளவாக100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற391
6. கண்ணொடு கண்ணினை.....1100

அலகு : 2

12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள் - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு



III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

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

Text Books

- 1 அடிப்படைத்தமிழ் - 20-21. தொகுப்பு : தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக ஹவுஸ்(பி)லிட். சென்னை-600 098

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A4AB	பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil)	SEMESTER - IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது
(பருவத் தேர்வு உண்டு)

அலகு - 1

05 h

திருக்குறள்

I அறத்துப்பால்

1. இனியவை கூறல் - அதிகார எண் : 10
2. அடக்கமுடைமை - அதிகார எண் : 13

II பொருட்பால்

1. கல்வி - அதிகார எண் : 40
2. உழவு - அதிகார எண் : 104

III இன்பத்துப்பால்

1. தகையணங்குறுத்தல் - அதிகார எண் : 109
2. பிரிவாற்றாமை - அதிகார எண் : 116

அலகு - 2

05 h

கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

1. காலக்கணக்கு
2. நற்பழக்கமே செல்வம்

அலகு - 3

05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. கம்பராமாயணம்
4. பெரியபுராணம்



II ஊடகம் - காட்சி ஊடகங்கள்

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு - 4

05 h

இலக்கணம் - வழக்கறிதல்

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு - 5

04 h

I படைப்பாற்றல் பகுதி

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

II பயிற்சிப் பகுதி

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக

10x2=20

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க

4x15=60

குறிப்பு :

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.



Text Books

- 1 சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098

References

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



192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV
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Total Credits: 2
Total Instructions Hours: 24 h

S.No	Contents
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

References

- 1 Majid Hussain, Arora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi
- 2 Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi
- 3 Competition Success Review, Competitive Success Publisher, New Delhi
- 4 Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A5CA	CORPORATE ACCOUNTING - I	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge in procedures, conventions and rules of accounting pertaining to issue of shares.
- To understand and prepare final accounts of a company after redemption of shares.
- To analyze the accounts relating to the liquidation of company.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts	K2
CO2	Gain the procedures and prospects of redemption of different types of shares and debentures.	K3
CO3	Obtain knowledge to prepare final accounts of a company after redemption of shares.	K3,K4
CO4	Attain the knowledge of valuation of goodwill with its methods.	K3
CO5	Comprehend the accounts relating to the liquidation of company.	K3,K4

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5CA	CORPORATE ACCOUNTING I	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Issue of shares 16 h

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

Unit II Redemption of Preference Shares 12 h

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

Unit III Final Accounts of Companies 16 h

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

Unit IV Valuation of Goodwill and Shares 14 h

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

Unit V Liquidation of Companies 14 h

Liquidation of Companies - Modes of Winding up - Statement of Affairs - Deficiency account or Surplus Account.

Note: Distribution of Marks: 80% Problem 20% Theory



Text Books

- 1 Reddy & Murthy, 2016, "Corporate Accounting", Margham Publicatuions, Chennai.
- 2 Radhika. P. Anita Raman, 2018, "Corporate Accounting", Mc Graw Hill Education, Chennai.

References

- 1 Jain S.P and Narang K.L., 2017, "Higher Corporate Accounting -1", 1st Edition, Kalyani Publishers, New Delhi.
- 2 Gupta R.L and Radhasamy, 2018, "Corporate Accounting", 10th Edition, Sultan Chand & Sons, New Delhi.
- 3 Shukla M.C & Grewal T.S, 2016, "Advanced Accountancy", 18th Edition, Sultan Chand & Sons, New Delhi.
- 4 Maheswari S.N., 2015, "Corporate Accounting", 18th Edition, Vikas Publishing House, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CC	INCOME TAX LAW AND PRACTICE	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961
- the provisions related to income from salaries, income from house property and capital gains
- the computation of income from other sources and set off and carry forward of losses

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax Act 1961 and find the residential status of all assesses.	K1
CO2	Outline the provisions of computation of Salaries and determination of Annual value of house property.	K2
CO3	Apply the provisions related to Profits and Gains of Business or Profession.	K3
CO4	Analyse the computation of Capital Gain, Exempted Capital Gain and Deductions from Gross Total Income.	K4
CO5	Obtain knowledge about Income from other sources, Set off and Carry forward of losses.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



195PA1A5CC	INCOME TAX LAW AND PRACTICE	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Income Tax Act 12 h

Income Tax Act 1961- Definition of Income - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income u/s 10.

Unit II Income from Salaries and Income from House Property 15 h

Heads of Income- Income from Salaries: Definition- characteristics - computation of salary - Provident fund - Allowances - perquisites -Profit in lieu of salary - Deduction under section 16.

Income from House Property: Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of Net annual value.

Unit III Profit and Gains of Business or Profession 15 h

Profit and Gains of Business or Profession: Definition - allowable expenses - Disallowed expenses - Depreciation -Rates of depreciation - Computation of business income -Professional Receipts -Professional Expenses - Computation of professional income.

Unit IV Capital Gains 15 h

Capital Gains: Capital assets - Basis of charge - Transfer of capital assets - Computation of Capital gain - Cost of acquisition - Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

Unit V Income from Other Sources and Set off and Carry forward of losses 15 h

Income from Other Sources: General Income u/s 56 (1) - Specific Income u/s 56 (2) -Deductions u/s 57 - Expenses disallowed u/s 58.

Set off and Carry forward of losses - Speculation loss - Capital losses - Carry forward of losses. Computation of Tax liability - Relief and Rebates - Assessment of Individuals.

Note:60% Problem 40% Theory



Text Books

- 1 Gaur and Narang, 2021-2022. "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
- 2 Mehrotra H.C, 2021-2022. "Income-tax Law and Accounts" Sahithya Bhavan publishers, New Delhi

References

- 1 Hariharan .N, 2021-2022. Income Tax Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi.
- 2 Reddy. T.S and Hariprasad Reddy A.Y, 2021-2022. Income Tax Theory, Law and Practice, Margham Publications, Chennai.
- 3 Dr.Vinod K. Singhanian A.Y, 2021-2022 & 2022-23. Direct Taxes Ready Reckoner, Taxmann Publications (P) Ltd. New Delhi.
- 4 M.Jeevarathinam and Vijay Vishnu kumar, 2021-2022. Income tax law and practice, SciTech publication (INDIA) Pvt. Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A5CB	OPERATIONS MANAGEMENT	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Importance and functions of operation management
- The technology of product design and process selection
- The basic concepts of material management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the importance of Operations Management	K1
CO2	Understand the technology of product design and process technology.	K2
CO3	Aware of the methods of product planning and control.	K2
CO4	Understand and analyse the inventory control systems.	K3
CO5	Acquire the knowledge of total quality management.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5CB	OPERATIONS MANAGEMENT	SEMESTER V
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Operations Management 09 h

Meaning – Importance – historical contributions – System view of OM - Operation strategy and competitiveness - Functions of OM – types of production systems.

Unit II Product design and process selection 09 h

Evaluation and Selection of appropriate Production and Operations technology. Product Design and process selection. Types of layout – analysis and selection of layout – Product and / or Process layout, Cellular, Lean and Agile manufacturing systems – Computer Integrated Manufacturing Systems - Assembly line balancing.

Unit III Production planning and control 10 h

Meaning – functions – aggregate planning – Master production schedule (MPS) – Material requirement planning (MRP) – BOM – Capacity requirement planning (CRP) – Techniques – problems in MRP and CRP – an introduction to MRP II and ERP – Business Process Re-engineering - Total Productive Maintenance (TPM)- Industry 4.0 and 5.0

Unit IV Materials management 10 h

Functions – material planning and budgeting – Value Analysis - purchase functions and procedure - inventory control – types of inventory – safety stock – order point – service level – inventory control systems – perpetual – periodic – JIT – KANBAN.

Unit V Total Quality Management 10 h

Concept - Statistical Quality Control for Acceptance Sampling and Process Control – Concepts of O.C.C. Curve – Use of the O.C. Curve– Concept of Type I and Type II error – Quality movement – Quality circles -- ISO Quality Certifications and types – Quality assurance – Six Sigma concept.

Note: Distribution of Marks: 100% theory



Text Books

- 1 AnuBhatia, Ruchi Malhotra & Isha Aggarwal, 2014, "Operations Management", Kalyani Publishers, New Delhi.
- 2 Awathappa.K & Shridhara. K Bhat, 2009, "Production and Operations Management", Himalaya Publishing House, Mumbai.

References

- 1 Anil Kumar.S & Suresh. N, 2011, "Operations Management", New Age International Publishers, New Delhi, 2011
- 2 Saravanavel.P & Kavitha. G, 2018, "Operations Management", Margham Publication, Chennai.
- 3 Norman Gaither & Grez Frazier, 2004, "Operations Management", Cengage Learning India Pvt Ltd, NewDelhi,.
- 4 Panneerselvan.R, 2009, "Production and Operations Management", PHI Learning Private Ltd, New Delhi.



205CC1A5CP	COMPUTER APPLICATIONS - I - MS OFFICE	SEMESTER V
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Total Credits: 2

Total Instructions Hours: 48 h

S.No

List of Experiments

- 1 Preparation of Chairman's speech/Auditor's report/Minutes / Agenda
- 2 Designing an invoice and Account sales
- 3 Preparation of Time Table
- 4 Preparation of Shareholders meeting call letter by using mail merge operation
- 5 Preparation of Bio-Data by using Wizard/ Templates
- 6 Preparation of mark list of your class by using of spreadsheet
- 7 Preparation of Final Accounts
- 8 Designing power point presentation slides for a product of your choice
- 9 Designing presentation slides for organization details by using organization chart
- 10 Designing presentation slides about an organization and perform frame movement by interesting clip arts
- 11 Preparation of employee's payroll for an organization by using MS Access
- 12 Creating mailing labels for student database.

Note: Any 10 Programmes are Mandatory.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A5SA	AUDITING	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Auditing.	K1
CO2	Learn about internal control and Vouching.	K2
CO3	Develop the skills to verify and valuation of assets and liabilities.	K2, K3
CO4	Learn about audit of Joint Stock Companies	K3
CO5	Demonstrate the auditing procedures for Computerized Auditing.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5SA	AUDITING	SEMESTER V
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Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Auditing 07 h

Auditing - Origin - Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation - Distinction between Auditing and Investigation - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.

Unit II Internal Control 07 h

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

Unit III Verification and valuation of assets and liabilities 08 h

Verification and valuation of assets and liabilities – Auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

Unit IV Audit of Joint Stock Companies 07 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

Unit V Audit of Computerized Accounts 07 h

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



Text Books

- 1 Tandon B.N, 2005, "Practical Auditing", S. Chand Company Ltd, New Delhi.
- 2 Pagare Dinkar, 2014, "Principles & Practice of Auditing", Sultan Chand & Sons, New Delhi.

References

- 1 Saxena R.G., 2018 "Principles and Practice of Auditing", Himalaya Publishing House.,
- 2 Jagdish Prakash, 2014, "Auditing- Principles, Practices and Problems", Kalyani Publishers, New Delhi.
- 3 Natarajan L, 2017, "Practical Auditing", Margham Publications, Chennai.
- 4 Dr.Mehta B.K., 2015, "Auditing", SBPD Publishing House, Agra.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A5DA	BUSINESS ENVIRONMENT	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The business environment and social responsibilities
- The industrial policies, regulations and economic systems
- The technological environment and the effects of globalization

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of business environment and social responsibilities of business.	K1
CO2	Understand industrial policies and regulations and privatization in India.	K2.K3
CO3	Acquire knowledge about Economic systems, types and mixed economy.	K2,K3
CO4	Obtain knowledge on technological environment, factors, patents and trademarks.	K3
CO5	Comprehend the effects of Globalization in India and Foreign Direct Investment.	K1,K2

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



Total Instruction Hours: 60 h

Unit I	Business Environment	12 h
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Unit II	Industrial Policies and Regulations	12 h
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Unit III	Economic Systems	12 h
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Unit IV	Technological Environment	12 h
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Unit V	Globalizations and Foreign Direct Investment	12 h
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Text Books

- 1 Francis Cherunilam, 2017, "Business Environment", Himalaya Publishing House, New Delhi.
- 2 Gupta C.B, 2014, "Business Environment", Sultan Chand & Co., New Delhi.

References

- 1 Aswathappa K., 2011, "Essentials of Business Environment", Himalaya Publishing House, New Delhi.
- 2 Suresh Bedi, 2004, "Business Environment", Excel Books, New Delhi.
- 3 Sankaran S., "Business Environment", 3rd Edition 2004, Reprint 2014, Margham Publication, Chennai..
- 4 Dr. Balaji C.D., "Business Environment", 1st Edition 2017, Reprint 2018, Margham Publication, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A5DB	ENTREPRENEURIAL DEVELOPMENT	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The entrepreneurship, women entrepreneur and their challenges.
- The project identification, formulation and evaluation.
- Institutional finance and services to entrepreneurs

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of entrepreneurship, types and functions, women entrepreneur and their challenges.	K1
CO2	Understand the project identification, formulation and evaluation.	K2,K3
CO3	Explain about institutions which provide service to entrepreneurs.	K2,K3
CO4	Acquire knowledge about sources of institutional finance for entrepreneurs.	K3
CO5	Aware of incentives and subsidies, taxation benefits for entrepreneurs.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5DB	ENTREPRENEURIAL DEVELOPMENT	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Entrepreneurship 12 h

Entrepreneurship: Definition–Nature – Characteristics of entrepreneurship–Function and Type of entrepreneurship – Phases of EDP - Schemes for development of women entrepreneur and rural entrepreneur – including Self-employment of women council scheme - Challenges faced by women entrepreneur – Qualities of successful entrepreneur.

Unit II Project Identification 12 h

Project Identification – Selection of the project – Project Formulation - Evaluation – Feasibility Analysis - Project Report.

Unit III Institutional Services to Entrepreneurs 12 h

Institutional services to entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC, KVIC and Commercial Bank.

Unit IV Institutional Finance to Entrepreneurs 12 h

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI – Venture Capital.

Unit V Incentives and Subsidies 12 h

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 - Case studies for Successful Entrepreneurs.



Text Books

- 1 Gupta C.B, and Srinivasan N.P, 2020, "Entrepreneurship Development in India", Sultan Chand and Sons, New Delhi.
- 2 Khanka S.S., 2020, "Entrepreneurial Development", S. Chand and Company Limited, New Delhi.

References

- 1 Jayashree Suresh., 2015, "Entrepreneurial Development", 5th Edition 2011, Reprint 2015, Margham Publication, Chennai.
- 2 Vasant Desai., "Entrepreneurial Development", 1st Edition 2010, Reprint 2020, Himalaya Publishing House, New Delhi.
- 3 Saravanavel P., 2008, "Entrepreneurial Development", ESS Pee Kay Publishing House, Chennai.
- 4 Janakiram.B, Rizwana.M, 2011, "Entrepreneurial Development", Excel Books, Chennai.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A5DC	PUBLIC AND PERSONAL FINANCE	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of Public Finance.
- How to plan the Personal Financing.
- The Environment of Finance and Budget Management.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn about the basic concept of Public finance	K1
CO2	Understand about the Public and Personal expenditure.	K2
CO3	Understand about the Public finance sources.	K3
CO4	Aware of major planning areas in Personal finance.	K3
CO5	Understand about Financial environment.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5DC	PUBLIC AND PERSONAL FINANCE	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Public Finance 12 h

Introduction – Evolution of public finance – State participation in economic life – Meaning – Scope – Importance- Difference between Public and Private Finance – Recent development in Public Finance – Methods of enquires in Public Finance.

Unit II Public Expenditure 12 h

Meaning- Classification of Public Expenditure – Importance of Public expenditure – Difference between public and private expenditure – reasons for increasing public expenditure – Expenditure of union government – Expenditure of state government – Public Expenditure – Security Services – Social Services – Development services – General problem of public expenditure.

Unit III Public Revenue 12 h

Meaning – Significance – Sources of public revenue – Tax revenue: Characteristics – Elements – Objectives – Non tax revenue: Commercial revenue – administrative revenue – Grants and gift – Other Income – Classification

Unit IV Personal Financial Planning 12 h

Meaning – Objectives – Life cycle planning – Major planning areas – Planning approach – Financial decisions – Financial planner.

Unit V Financial Environment and Budget Management 12 h

Inflation – Interest rates – Business cycle – Planning Vs Forecasting. Budget Objectives – Monthly income and expenses plan – Contribution to savings.



Text Books

- 1 Varshney J.C., 2015, "Public Finance", First Edition, SBPD Publishing House, Agra.
- 2 Bernard. J & Winger. "Personal Finance", Charles and Merils Books, New York.

References

- 1 Lekhi R.K. & Joginder Singh, 2015, "Public Finance", Tenth Edition, Kalyani Publishers, New Delhi.
- 2 Jack R. Kapoor, Les Dlabay R. and Robert J. Hughes, "Personal Finance", Tata Mc Graw - Hill Publishing Company Ltd. New Delhi.
- 3 Hajela T.N. 2015, "Public Finance", Fifth Edition, ANE – Books, New Delhi,
- 4 Maria John Kennedy. M, 2012, "Public Finance", Eastern Economy Edition.

Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- The art of using different research methods and techniques
- Planning and writing of research proposals and dissertations, as well as a thesis
- The necessity for research ethics and guidelines to pursue research

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the basics of the research methods and techniques	K1
CO2	Remember the hypothesis, laws related to research problem.	K1
CO3	Understand the limitations of experimentation in research	K2
CO4	Illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	Analyze the ethics and responsibilities of research.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



192MT1A5AA	RESEARCH METHODOLOGY	SEMESTER V
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Research 04 h

Research: Introduction - Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

Unit II Hypotheses, Theories and Laws 06 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review.

Unit III Experimentation and research 05 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

Unit IV Scientific method and Research Design 04 h

Introduction to Scientific method – Research Design - Components - research design and proposal -checklist in the preparation of proposals

Unit V Ethics and Responsibility in Scientific Research 05 h

Ethics – guidelines for Ethical practices in research - Unethics to ethics in research - responsibility of Scientists and of Science as an Institution



Text Books

- 1 Perter Pruzan, 2016, "Research Methodology - The Aims, Practices and Ethics of Science", Springer, Switzerland.
- 2 Kothari C.R. 2009, "Research Methodology", Second Edition, Viswa Prakasm, New Delhi.

References

- 1 Thomas C G, 2015, "Research Methodology and Scientific Writing", Ane Books Pvt. Ltd. New Delhi.
- 2 Locharoenrat K, 2017, "Research Methodologies for Beginners", Pan Stanford Publishing, Singapore.
- 3 Ranjit Kumar, 2014, "Research Methodology: A Step-by-Step Guide Beginners", SAGE Publications Ltd., Singapore.
- 4 Gupta A.K., 2011, "Business Research Methods", First Edition, Vayu Education of India, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A6CA	CORPORATE ACCOUNTING II	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about alteration of share capital and internal reconstruction of companies under Companies Act, 2013.
- The practical applications of mergers and amalgamation of companies under Companies Act, 2013.
- The process of holding company accounts, banking company accounts and insurance company accounts under Companies Act, 2013.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and accounting treatments of Alteration of share capital and Internal Reconstruction.	K1
CO2	Know the concepts and accounting treatments of Amalgamation and Absorption.	K2,K3
CO3	Obtain knowledge on accounting treatments of Holding Company	K2,K3
CO4	Acquire Knowledge about Banking Company Accounts	K3
CO5	Obtain knowledge about Insurance Company Accounts	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6CA	CORPORATE ACCOUNTING -II	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Alteration of share capital and Internal Reconstruction: 15 h

Procedure for reducing share capital – Accounting entries on Internal Reconstruction – Scheme of Reconstruction – Steps of Reconstruction. (Simple Problems only)

Unit II Accounting for Mergers and Amalgamation: 14 h

Types of Amalgamation as per AS 14 – Nature of Merger and Nature of Purchase and its distinction – Purchase consideration – Absorption. (Simple Problems only).

Unit III Holding Company Accounts 16 h

Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control/ Goodwill or Capital Reserve, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Share and Treatment of Dividend (Inter Company Holdings excluded).

Unit IV Banking Company Accounts 15 h

Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted.

Unit V Insurance Company Accounts 15 h

Types of Insurance - General Insurance and Life Insurance - Revenue Account – Balance Sheet.

Note: Distribution of Marks: 80% Problem & 20% Theory



Text Books

- 1 Jain S.P. & Narang. K.L., 2017, "Advanced Accounting", Kalyani Publishers, New Delhi.
- 2 Reddy T.S. & Dr. A. Murthy, 2016, "Corporate Accounting", Margham Publications, Chennai.

References

- 1 Hanif and Mukherjee, 2019, "Modern Accountancy", Volume II, Third Edition, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
- 2 Gupta. R.L. & Radhaswamy. M., 2006, "Corporate Accounts – Theory Method and Application", S. Chand & Co., New Delhi.
- 3 Pillai. R.S.N. & Bagavathi. V, 2015, "Advanced Accounting", Sultan Chand & Co., New Delhi.
- 4 Varma. K. K., 2010, "Corporate Accounting", Excel Books, New Delhi.



205CC1A6CV	PROJECT WORK	SEMESTER VI
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Total Credits: 4

Total Instructional Hours 96 h

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 where 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. CA Marks Distribution: A minimum of three reviews have to be done, one at the time of finalizing the project title, second at framing questionnaire/identifying the primary data and the third review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the three reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Third Review	10 Marks
Document, Preparation and Implementation	10 Marks
Total	40 Marks

3. End Semester Examination: The evaluation for the end semester examination should be as per the norms Given Below:

Record work and Presentation	40 Marks
Viva-Voce	20 Marks
Total	60 Marks

Note: (End Semester Examination Marks Jointly Given by the External and Internal Examiner).



205CC1A6CP	COMPUTER APPLICATIONS II - TALLY	SEMESTER VI
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Total Credits: 2

Total Instructions Hours: 48h

S.No	List of Experiments
1	Company Creation and Alteration.
2	Creating and Displaying Ledger.
3	Voucher Creation.
4	Voucher Alteration and Deletion.
5	Inventory Information – Stock Summary.
6	Inventory Information – Godown Creation and alteration.
7	Day Book.
8	Final accounts.
9	Bank reconciliation statement.
10	Accounting and Inventory Information.
11	Bill wise Statements.
12	GST Computation.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A6SA	INDIRECT TAXES	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the provisions of indirect taxation
- levy of tax at different rates
- Different Types of Customs Duties

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact.	K1
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST.	K2,K3
CO4	Calculate the tax payable and amount of tax refund.	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax.	K1,K2

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6SA	INDIRECT TAXES	SEMESTER VI
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Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Indirect Taxes 07 h

Special features of Indirect Taxes - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II Goods and Service Tax 07 h

Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST - Salient features of GST - Kinds of GST: Central GST - State GST - Inter-state GST - Benefit of GST - Limitations of GST in India.

Unit III Registration Procedure for GST 07 h

Basic Concepts of GST - Registration Procedure for GST - Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Impact of GST in various Sectors - Model of GST with Examples.

Unit IV Export and Import 07 h

Export and Import - Calculation of Net Cost of Imported Goods - Calculation of Sale Value after Import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation.

Unit V Customs Duty 08 h

Customs Duty - Different Types of Customs Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, Destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.



Text Books

- 1 Balachandran. V, 2014, “Indirect Taxation”, Sultan Chand & Co., New Delhi.
- 2 Gupta R.L and Gupta V.K, 2010, “Indirect Tax”, Sultan Chand & Co., New Delhi.

References

- 1 Datey. V.S., 2018, “GST Ready Reckoner”, 6th Edition, Taxman Publications (P) Ltd., New Delhi.
- 2 Vishwanathannagarajan, 2011, “Indirect Taxation”, 26th Edition, Asia Law House Publishers.
- 3 Vishal Saraogi and Roshan Lodha, 2017, “Goods & Service Tax Law the Ultimate Guide”, Lawpoint Publication Pvt. Ltd.
- 4 CA Keshav. R, Garg, 2017, “GST Ready Reckoner”, 3rd Edition, Bharat Law House Pvt. Ltd.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DA	STRATEGIC MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Strategic management concepts and technique.
- The formulation of functional strategy.
- Issues in the process of strategy implementation.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn basic concepts in strategic management.	K1
CO2	Obtain knowledge on strategic Analysis and Planning	K2
CO3	Develop the various functional strategies.	K2,K3
CO4	Analyze and understand various issues in the process of Strategy Implementation.	K3
CO5	Build overview on reaching strategy edge on BPR, Bench marking, BCG Matrix etc.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6DA	STRATEGIC MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Strategic Management 09 h

Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Unit II Strategic Analyses 09 h

Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning, stages, alternatives, strategy formulation.

Unit III Formulation of Functional Strategy 10 h

Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

Unit IV Strategy Implementation and Control 10 h

Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer.

Unit V Reaching Strategic Edge 10 h

Business Process Re-engineering, Bench marking, Total Quality Management, Six Sigma, Industry 4.0.



Text Books

- 1 Subbha Rao P., 2003, "Business Policy and Strategic Management", Himalaya Publishing House, New Delhi.
- 2 Rao VSP & Harikrishna V., 2003, "Strategic Management Text and Cases", Excel Books, New Delhi.

References

- 1 Prasad. L.M, 2014, "Strategic Management", Sultan Chand & Sons, New Delhi.
- 2 AzharKazmi, 2004, "Business Policy and Strategic Management", Tata Mc GrawHill Publishing Company Limited, New Delhi.
- 3 Howard S. Gitlow, Alan, .Oppenheim Rosa, David. M. Levine, 2009, "Quality Management", Tata McGraw Hill Publishing company Ltd, New Delhi.
- 4 Fred R. David, 2009, "Strategic Management Concepts and Cases", Eastern Economy Edition.

Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DB	BRAND MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the strategies to build up brand and its management to get hold of market share for the business
- about product, brand management and brand positioning..
- the importance of brand, brand rejuvenation and brand development.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the marketing intelligence acquisition methods.	K1
CO2	Formulate effective branding strategies for consumers and business products/services.	K2,K3
CO3	Apply branding principles and marketing communication concepts	K2,K3
CO4	Interpret the performance data in quantitative and qualitative manner	K3
CO5	Develop a new product based on market	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6DB	BRAND MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Concepts and Process of branding: 08 h

Introduction of brands – concepts and process – brand mark and trade mark – different types of brands – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit II Brand Positioning 10 h

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

Unit III Brand Impact 10 h

Branding impact on buyers – competitors, Brand loyalty – loyalty - Programmes – brand equity – role of brand manager – Relationship with manufacturing marketing - finance - purchase and R & D – brand audit.

Unit IV Brand Strategies 10 h

Meaning - Designing and implementing- branding strategies – forces affecting brand and maintenance of brand - Module overview - Brand Architecture Designing Brand Architecture- Case studies.

Unit V Brand Rejuvenation 10 h

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.



Text Books

- 1 Ramesh Kumar S. 2011, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi.
- 2 Jean Noel, Kapferer, 2013, "Strategic brand Management", The Free Press, New York.

References

- 1 Kevin Lane Keller, 2015, "Strategic Brand Management", Pearson Education, New Delhi.
- 2 Jagdeep Kapoor, 2007, "Brandex", Biztantra, New Delhi.
- 3 Ram Kishen and Nalini Dutta, 2015, "Strategic Brand Management", Ane Books Pvt. Ltd, New Delhi - 110002.
- 4 Tapan K. Panda, 2016, "Product and Brand Management", Noida - 201301 Uttar Pradesh, India

Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DC	BUSINESS ETHICS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the role and purpose of ethics in business.
- the concept of Corporate Social Responsibility.
- explore its relevance to ethical business activity.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Business ethics and social implications.	K1
CO2	Learn about corporate social responsibilities, ethical issues and corporate governance	K2,K3
CO3	Aware of ethics in marketing and consumer protection.	K2,K3
CO4	Classify ethics in work place - individual, organization	K2
CO5	Analyse environmental issues and able to protect the natural environment	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6DC	BUSINESS ETHICS	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Business Ethics 09 h

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions.

Unit II Corporate Social Responsibility 09 h

Corporate Social Responsibility: Ethical issues in Corporate Governance Corporate Governance – structure of Boards - reforms in Boards –compensation issues – ethical leadership.

Unit III Ethics in Marketing and Consumer Protection 10 h

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

Unit IV Ethics in Workplace 10 h

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

Unit V Environment Issues 10 h

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.



Text Books

- 1 Bhatia. S.K., 2010, "Business Ethics and Corporate Governance", Deep and Deep Publishers, New Delhi.
- 2 Murthy C.S.V., 2018, "Business Ethics and Corporate Governance", Himalaya Publishing House.

References

- 1 Vijaykumar. M.P, 2014, "First Lessons in Business Law", Ethics & Communication (CA-IPCC), Snow White Publications Pvt. Ltd., Mumbai.
- 2 Gulshan. S.S, 2008, "Law, Ethics and Communication for C.A. Professional Competence Examination", As per New Syllabus, New Age International (P) Ltd., New Delhi.
- 3 Singh. S, 2010, "Corporate Governance - Global Concepts and Practices", Excel Books, New Delhi.
- 4 ICFAI, 2004, "Business Ethics and Corporate Governance", First Edition, ICFAI university press, Hyderabad.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DD	HUMAN RESOURCE MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- effectiveness for optimizing the human resource potential of their organization in order to achieve business and strategic objectives
- the knowledge of manpower planning, training and development
- the industrial relations and workers participation

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concept of Human Resource Management, policies and procedures	K1
CO2	Obtain the knowledge of manpower planning, training and development.	K2,K3
CO3	Understand about performance appraisal and human relations	K2,K3
CO4	Learn the wages and salary administration	K3
CO5	Explore about the industrial relations and workers participation	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A6DD	HUMAN RESOURCE MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Personnel Management 09 h

Personnel Management - meaning, nature, scope and objective - Functions of Personnel Department - The Role of Personnel manager - Organization of personnel department - Personnel Policies and Procedures.

Unit II Manpower Planning 09 h

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

Unit III Performance Appraisal 10 h

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

Unit IV Wages and Salary Administration 10 h

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

Unit V Industrial Relations 10 h

Industrial relations - Trade unionism - Grievance handling - collective bargaining and worker's participation in management.



Text Books

- 1 Tripathy P.C, 2014, "Human Resource Management", Sultan Chand and Sons, New Delhi.
- 2 Aswathappa. K, 2013, "Human Resource Management: Text and Cases", Mc Graw Hill Education, New Delhi.

References

- 1 Memoria C.B & Rao V.S.P, 2014, "Personnel Management - Text & Cases", Himalaya Publishing house, New Delhi.
- 2 Khanka S.S., 2007, "Human Resource Management - Text & Cases", S. Chand & Company Ltd., New Delhi.
- 3 Bhagoliwal. T. N, 2002, "Personnel Management and Industrial Relations", Sahitya Bhavan Publishers, Agra.
- 4 Prasad. L.M, 2014, "Human Resource Management", Sultan Chand and Sons, New Delhi, 3rd Edition.



Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DE	FINANCIAL SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The financial services in the Indian financial system
- NBFCs and merchant banking concept
- Hire purchase and venture capital

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the financial services in Indian financial system.	K1
CO2	Obtain NBFCs knowledge	K2
CO3	State the merchant banking concept	K3
CO4	Capture the legal aspects of leasing and hire purchase	K3
CO5	Interpret the venture capital in business	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5DE	FINANCIAL SERVICES	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial Services 08 h

Meaning, Definition, Types - Characteristics - Kinds of financial services: Asset based, Fee Based Services.

Unit II Non-Banking Financial Companies (NBFCs) 10 h

Meaning - Entities - Structure - Role - Supervision of NBFCs - RBI Measures - Foreign Institutional Investors (FIIs)

Unit III Merchant Banking 10 h

Meaning, - Services of Merchant banks - Merchant bankers as Lead Managers Qualities, Guidelines for Merchant bankers - Problems of Merchant bankers - Scope for Merchant banking in India.

Unit IV Hire-Purchase 10 h

Meaning - Features - Legal Possession under Hire purchase - Banks and Hire Purchase Business. Leasing: Steps involved in Leasing transaction - Types of Lease - Advantages and Disadvantages - Legal aspects of Lease - Difference between Hire purchase and Lease.

Unit V Venture Capital 10 h

Meaning - Features - Legal Possession under Hire purchase - Banks and Hire Purchase Business. Leasing: Steps involved in Leasing transaction - Types of Lease - Advantages and Disadvantages - Legal aspects of Lease - Difference between Hire purchase and Lease.



Text Books

- 1 Gordon E and K Natarajan, 2003, "Financial Markets and Services", Second Edition, Himalaya Publishing House, Mumbai.
- 2 Khan. M. Y, 2008, "Financial Services", Second Edition, TMH, New Delhi

References

- 1 Santhanan. B, 2018, "Financial Services", Fifth Edition, Margham Publication, Chennai.
- 2 Shashi. K, Gupta, 2014, "Financial Institutions and Markets", Fifth Edition, Kalyani Publishers, New Delhi.
- 3 Natarajan. L, 2013, "Merchant Banking and Financial Services", First Edition, Margham Publication, New Delhi,
- 4 Gurusamy. S, 2009, "Essentials of Financial Services", Second Edition, TMH, New Delhi

Course Code	Course Name	Category	L	T	P	Credit
205CC1A6DF	ORGANISATIONAL BEHAVIOUR	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Psychological understanding of industries and practices.
- Various dimensions of psychological approach in the work place.
- Leadership, team building, managing stress, to competing with individual and group differences and managing changes.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe industrial psychology and behavioral outcome.	K1
CO2	Illustrate the personality, perception, motivation and brain storming.	K2
CO3	Summarize the group norms and conflict.	K3
CO4	Demonstrate leadership skills, power and politics.	K3
CO5	Carryout the stress, work life balance and organizational change.	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



205CC1A5DF	ORGANISATIONAL BEHAVIOUR	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Organisational Behaviour 08 h

History - evaluation, Challenges & opportunities contributing disciplines, management functions and relevance to Organization Behaviour

Unit II Personality 10 h

Determinants, structure, behaviour, assessment, psychoanalytical social learning, job-fit, trait theories. Attitudes - relationship with behaviour, sources, types, consistency, work attitudes, values - importance, sources & types.

Unit III Perception 10 h

Perception - Process, Selection, Organization Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance. Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation

Unit IV Foundations of group behaviour 10 h

Linking teams and groups - Stages of development Influences on team effectiveness, team decision making Issues in managing teams. Organizational change - Managing planned change. Resistance to change - Approaches to managing organization.

Unit V Organizational culture 10 h

Organizational culture - Dynamics, role and types of culture and corporate culture, ethical issues in organizational culture, creating and sustaining culture. Organizational Behavior responses to Global and Cultural diversity.



Text Books

- 1 Khanka S.S., 2018, "Organisational Behaviour", 7th Edition, Sultan Chand & Sons Publishing, New Delhi.
- 2 Udai Pareek, 2015, "Understanding Organisational Behaviour", 3rd Edition, Oxford University press.

References

- 1 Prasad. L.M, 2011, "Organisational Behaviour", 5th Edition, Sultan Chand and Sons, New Delhi
- 2 Fred Luthans, 2016, "Organisational Behaviour", 12th Edition, McGraw Hill Publishers, New Delhi.
- 3 slideshare.net/YaminiKahaliya/organisation-behavior-introduction-oforganisation-behavior-for-bbabcom-students,
- 4 Khanka. S.S, 2018, "Organisational Behaviour", 7th Edition, Sultan Chand & Sons Publishing, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	INNOVATION AND IPR	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	K2

MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



195BI1A6AA	INNOVATION AND IPR	SEMESTER VI
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR - National IPR Policy.

Unit II Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: When Google was sued for Patent Infringement.

Unit III Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Trademark mismanagement by Cadbury's.

Unit IV Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Copyright Case of Napster and Grokster.

Unit V Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: The story of the Tirupati Laddu.

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



Text Book

- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

S. Jay 29/6/21
BoS Chairman/HoD
 Department of Commerce (Cost Accounting)
 Dr. N.G.P. Arts and Science College
 Coimbatore - 641 043.

