

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

### **REGULATIONS 2019-20 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)**

#### **B.Com. Finance**

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

#### **Programme: B.Com. Finance**

#### **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 Finance Degree Examination** of this College after a programme of study of three academic years.

#### **Programme Educational Objectives**

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

1. Able to demonstrate a substantial understanding of concepts in the key areas of commerce field and its applications.
2. Construct professional excellence in the finance industry with creative mind.
3. To decide the skill requirement of the financial executives in competitive global business environment.
4. Apply the knowledge obtained in the field of finance as entrepreneur, scholars, researchers and financial analysts.
5. Perform in the field of finance with ethics and to act on their beliefs to serve the society.



**PROGRAMME OUTCOMES:**

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

<b>PO Number</b>	<b>PO Statement</b>
<b>PO1</b>	Gain basic knowledge in commerce and to understand the field of finance.
<b>PO2</b>	Understand the finance industry with creative mind as professional.
<b>PO3</b>	Obtain the basic skill for their professional excellence at global level.
<b>PO4</b>	Progress with the socio-economic challenges related to finance and shaping a successful career in finance and its related course.
<b>PO5</b>	To have the standard ethics and to serve the society.

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

<b>Part</b>	<b>Subjects</b>	<b>No.of Papers</b>	<b>Credit</b>	<b>Semester No.</b>
<b>I</b>	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
<b>II</b>	English	2	2 x 3 = 6	I & II
<b>III</b>	Core (Credits 2,3,4 )	18-21	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
<b>IV</b>	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Womens' 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
<b>V</b>	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
<b>TOTAL CREDITS</b>			<b>140</b>	

## CURRICULUM B.Com. FINANCE PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	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	4	1	-	3	25	75	100	4
205FI1A1CA	Core – II	Business Organisation	4	1	-	3	25	75	100	4
205FI1A1CP	Core Practical – I	Applied Accounting	-	-	4	3	40	60	100	2
205FI1A1IA	IDC – I	Business Economics	4	-	-	3	25	75	100	4
Part – IV										
193MB1A1AA	AECC - I	Environmental studies	2	-	-	3	-	50	50	2
Total			22	03	05	-	-	-	650	22

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





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/ Hindi-II/ Malayalam-II/ French - II	4	1	-	3	25	75	100	3
201TL1A2HA										
201TL1A2MA										
201TL1A2FA										
Part - II										
201EL1A2EA	Language - II	English - II	4	1	-	3	25	75	100	3
Part - III										
205FI1A2CA	Core-III	Financial Accounting - II	4	1	-	3	25	75	100	4
195FI1A2CB	Core-IV	Principles of Management	4	1	-	3	25	75	100	4
205FI1A2CP	Core Practical-II	Computerised Accounting System	-	-	4	3	40	60	100	2
205IB1A2IA	IDC-II	International Business Environment	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC-II	Human Rights	2	-	-	3	-	50	50	2
Total			22	03	05	-	-	-	650	22

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195FI1A3CA	Core -V	Corporate Accounting-I	4	1	-	3	25	75	100	4
195FI1A3CB	Core - VI	Investment Management	4	1	-	3	25	75	100	4
195FI1A3CC	Core -VII	Financial Services	4	1	-	3	25	75	100	4
195FI1A3CP	Core Practical - III	Security Analysis	-	-	4	3	40	60	100	2
196BM1A3IA	IDC - III	Entrepreneurship Development	4	-	-	3	25	75	100	4
195FI1A3SA	SEC - I	Communication Skill	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			23	3	4				700	25

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195FI1A4CA	Core-VIII	Corporate Accounting-II	4	2	-	3	25	75	100	4
195FI1A4CB	Core- IX	Financial Management	4	1	-	3	25	75	100	4
195FI1A4CC	Core- X	Business Research Methods	4	-	-	3	25	75	100	4
195FI1A4CP	Core Practical- IV	Applied Research Methods	-	-	4	3	40	60	100	2
192MT1B4IB	IDC- IV	Business Statistics	4	-	-	3	25	75	100	4
195FI1A4SA	SEC- II	Principles of Marketing	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			23	03	04	-	-	-	700	25

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195BI1A5CA	Core –XI	Cost Accounting	5	1	-	3	25	75	100	4
195PA1A5CC	Core – XII	Income Tax Law and Practice	4	2	-	3	25	75	100	4
195AT1A5CB	Core – XIII	Goods and Services Tax	4	1	-	3	25	75	100	4
195FI1A5CP	Core Practical –V	Tax Planning	-	-	4	3	40	60	100	2
195FI1A5SA	SEC - III	Applied Banking Methods	3	-	-	3	25	75	100	3
195FI1A5DA	DSE - I	Personal Finance	4	-	-	3	25	75	100	4
195CI1A5DA		E-Commerce								
195AT1A5DA		Corporate Governance and Business Ethics								
195FI1A5TA	IT	Industrial Training	Grade A to C							
195FI1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - V	Research Methodology	2	-	-	3	-	50	50	2
Total			22	4	4				700	24

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195FI1A6CA	Core - XIV	Management Accounting	4	1	-	3	25	75	100	2
195FI1A6CP	Core Practical - VI	Financial Analysis	-	-	4	3	40	60	100	2
195FI1A6CV	Core - XV	Project Work	-	-	8	3	40	60	100	4
195FI1A6SA	SEC – IV	Principles of Auditing	3	-	-	3	25	75	100	3
195FI1A6DA	DSE-II	Public Finance	4	-	-	3	25	75	100	4
195CI1A6DA		Banking Theory Law and Practice								
195AT1A6DA		Company Law								
195FI1A6DB	DSE-III	Project Finance	4	-	-	3	25	75	100	4
195CI1A6DB		Retail Management								
195AT1A6DB		Fundamentals of e - Filling								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195FI1A6XA		Extension Activity	-	-	-	-	-	-	50	1
Total			17	1	12				700	22
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.	195FI1A5DA	Personal Finance
2.	195CI1A5DA	E-Commerce
3.	195AT1A5DA	Corporate Governance and Business Ethics

### Semester VI (Elective II)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195FI1A6DA	Public Finance
2.	195CI1A6DA	Banking Theory Law and Practice
3.	195AT1A6DA	Company Law

### Semester VI (Elective III)

#### List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195FI1A6DB	Project Finance
2.	195CI1A6DB	Retail Management
3.	195AT1A6DB	Fundamentals of e - Filing





### 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	195FI1A3GA	Financial Literacy I

#### Semester IV (GE-II)

S. No.	Course Code	Course Name
1	195FI1A4GA	Financial Literacy II

### EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	195FI1ASSA	Organizational Behaviour and Business Ethics
2	195FI1ASSB	Principles of Finance

### CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5FI5A Financial Analytics	195FI5A1CP	Financial Analytics
2	5FI5B Accounting for Managers	195FI5B1CA	Accounting for Managers



## MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

- [www.swayam.org](http://www.swayam.org)
- [www.nptel.ac.in](http://www.nptel.ac.in)
- [www.spoken-tutorial.org](http://www.spoken-tutorial.org)



## REGULATION 2019-20

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.2019-20 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

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



<b>201TL1A1MA</b>	<b>MALAYALAM - I</b>	<b>SEMESTER I</b>
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### **Syllabus**

<b>Unit I</b>	Novel	12 h
	1. Alahayude penmakkal	
<b>Unit II</b>	Novel	12 h
	1. Alahayude penmakkal	
<b>Unit III</b>	Short Story	14 h
	2. Nalinakanthi	
<b>Unit IV</b>	Short Story	10 h
	2. Nalinakanthi	
<b>Unit V</b>		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"> <li>• Saluer</li> <li>• Enter en contact avec quelqu'un.</li> <li>• Se presenter.</li> <li>• S'excuser</li> </ul>	En cours de cuisine, premiers contacts avec les membres d'un groupe	<ul style="list-style-type: none"> <li>• Comprendre des personnes qui se saluent.</li> <li>• Échanger pour entrer en contact, se présenter, saluer, s'excuser.</li> <li>• Communiquer avec <i>tu</i> ou <i>vous</i>.</li> <li>• Comprendre les consignes de classe</li> <li>• Épeler son nom et son prénom.</li> </ul> <p>Computer jusqu'à 10.</p>

## Unit II Enchanté I Page 20

12 h

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

## Unit III J'adore I Page 30

12 h

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



	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

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

**Unit V Tu veux bien? Page 46**

10 h

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

**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**



<b>191EL1A1EA</b>	<b>ENGLISH - I</b>	<b>SEMESTER I</b>
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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	4	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.
- and 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	M
CO4	S	S	S	S	M
CO5	S	M	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: 60 h**

### Syllabus

**Unit I** Accounting, Book Keeping 13 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 10 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 14 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 13 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 10 h

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

**Note:**The question paper shall cover 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 Reddy, T.S. and Murthy, A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai.
- 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
205FI1A1CA	BUSINESS ORGANISATION	Core	4	1		4

### PREAMBLE

This course has been designed for students to learn and understand

- Ownership of Business firm's
- Business Organisation framework
- Office management tools and ethics of business.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the foundation of business activities	K1
CO2	Understand the ownership of business enterprises	K1,K2
CO3	Identify about company formation	K2
CO4	Demonstrate office management tools and documentation	K2
CO5	Specify business values and ethics	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>205FI1A1CA</b>	<b>BUSINESS ORGANISATION</b>	<b>SEMESTER I</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Internal Business Organisation 15 h

Meaning and classification of business - functional approach, divisional structure, matrix structure. Organisation and change- hierarchies and networks-corporate governance-tools for formulating business strategy: PEST and SWOT analysis.

**Unit II** Business Enterprises 10 h

Meaning - characteristics of forms organisation- sole proprietorship-characteristics-Joint Hindu Family Firm. Partnership: features-mutual rights and obligations-dissolutions.

**Unit III** Joint Stock Company 10 h

Meanings - features -kinds of company-basic company documents -prospectus. Salient features of limited liability partnership. Cooperative organisation: types-choice of form of organisation

**Unit IV** Organisation and Strategy 14 h

Functional dimensions-operations strategy and performance - marketing- human resource management-accounting and finance- innovation

**Unit V** Business Values 11 h

Meaning - various approaches to business values- ethical theories- ethical governance- benefits of adopting ethics in business and social responsibility. Emerging opportunities in business: franchising, outsourcing, and e-commerce





## Text Books

- 1 Bhushan Y.K. 2016. Business Organisation and Management (Twentieth Edition), Sultan chand & Sons, New Delhi
- 2 Janet Morrison. 2006. The International Business Environment (Second Edition), Palgrave Macmillan, New York.

## References

- 1 Saxena. S. C., 2000. Business Organisation and office management (First Edition), Sahitya bhawan, Agra
- 2 Ghosh.P. K., 1992.Business correspondence and Office management (First Edition), Sultan chand and Sons, New Delhi
- 3 Sharma. R. K., 2011.Business Organisation and office management (Third Edition),Kalyani publishers, New Delhi
- 4 Kathiresan, Dr. Radha., 2008. Business Organisation, Prasanna & Co, Chennai



205FI1A1CP	CORE PRACTICAL: APPLIED ACCOUNTING	SEMESTER I
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	Contents
1	To identify accounting rules
2	To classify various subsidiary Books
3	To check debits equal to the credits
4	Classifying direct and indirect income & expenses from company balance sheet
5	Classifying Various Assets and Liabilities from quarterly report published in News paper
6	To observe the financial statement of a company and analyze
7	Preparation of Invoice Bill, Purchase Bill and Voucher
8	Collect Entrance fee Receipt, Members subscription receipt and donation receipt and different companies bill
9	Bank account opening procedures
10	Required documents for opening saving accounts
11	Form filling for saving account
12	Observe Bank Passbook transactions

**Note:** Ten Contents are mandatory



Course Code	Course Name	Category	L	T	P	Credit
205FI1A1IA	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

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COIMBATORE | INDIA

*B.Com. Finance (Students admitted during the AY 2020-21)*

# Syllabus

Meaning- definition- scope of business economics- micro and macro economics- significance of business economics. Demand determinants – law of demand and demand curves – types of demand – concept of elasticity – methods of measuring price elasticity of demand.

Supply – factors affecting supply – law of supply – elasticity of supply and types of elasticity of supply – cost of production – concepts of cost and its types. Price and output decisions in various market forms: Determination of perfect market and imperfect market.

Introduction -characteristics of business cycle- phases of business cycle- boom-recession- depression- recovery. Inflation and Deflation: definition and meaning- types of Inflation -deflation- method of calculation and its effect in economy

Meaning of monetary policy- objectives of monetary policy- limitations of monetary policy- instruments of monetary policy- Reserve Bank and control of credit (monetary policy)- Methods : general method (Quantitative) selective method (Qualitative)- Fiscal Policy: meaning- objectives- instruments- limitations.

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
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



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										
191TL1A2TA	Language - I	Tamil-II/ Hindi-II/ Malayalam-II/ French – II	4	1	-	3	25	75	100	3
201TL1A2HA										
201TL1A2MA										
201TL1A2FA										
201EL1A2EA	Language - II	English – II	4	1	-	3	25	75	100	3
205FI1A2CA	Core-III	Financial Accounting - II	4	1	-	3	25	75	100	4
195FI1A2CB	Core-IV	Principles of Management	4	1	-	3	25	75	100	4
205FI1A2CP	Core Practical-II	Computerised Accounting System	-	-	4	3	40	60	100	2
205IB1A2IA	IDC-II	International Business Environment	4	-	-	3	25	75	100	4
Part – IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			22	04	04	-	-	-	650	22

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



Dr.NGPASC

COIMBATORE | INDIA

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

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

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி (தன்னாட்சி) 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**



<b>201TL1A2HA</b>	<b>HINDI -II</b>	<b>SEMESTER II</b>
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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

<b>Unit I</b>		12 h
Travelogue		
<b>Unit II</b>	Novel	12 h
Travelogue		
<b>Unit III</b>		14 h
Travelogue		
<b>Unit IV</b>		10 h
Autobiography		
<b>Unit V</b>		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**



<b>201TL1A2FA</b>	<b>FRENCH -II</b>	<b>SEMESTER II</b>
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

## Syllabus

### Unit I

12 h

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

12 h

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

12 h

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

12 h

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

12 h

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



<b>201EL1A2EA</b>	<b>ENGLISH - II</b>	<b>SEMESTER II</b>
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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
205FI1A2CA	FINANCIAL ACCOUNTING - II	CORE	4	1		4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concept about financial accounting.
- Exposure on accounting procedures for trading concerns.
- The accounting procedures for business enterprises

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts about dependent and Independent branches	K1
CO2	Identify the need for departmental accounting	K1
CO3	To understand the Hire Purchase Trading System	K1
CO4	Carry out opening or closing capital and profit or loss during the financial year	K2
CO5	Make use of financial transaction in investment and royalty accounts	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





205FI1A2CA	FINANCIAL ACCOUNTING - II	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I**      Branch Accounts      12 h

Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (foreign branches excluded).

**Unit II**      Departmental Accounts      12 h

Need for Departmental Accounting - Difference between Departmental Accounting and Branch Accounting – Basis for Allocation of Expenses – Inter Departmental Transfer at cost or Selling Price

**Unit III**      Hire Purchase      12 h

Meaning, Features of Hire Purchase system- Hire Purchase Trading – Accounting Treatment for Hire purchase – Debtors Method – Installment Purchase System- Accounting Treatment

**Unit IV**      Single Entry System      12 h

Meaning, Features of Single Entry System- Difference between Single and Double entry system- Difference between Balance Sheet and Statement of Affairs - Preparation of Statement of Affairs Method and Conversion Method

**Unit V**      Investment Accounts (AS- 13) & Royalty Accounts)      12 h

Meaning of Investment - Nature of Investments as an Assets- Types of Securities - Purchase and sale of Investment- Cum- Interest and Ex- Interest Quotations- Investment in Equity Shares - Accounting Treatment of Investments- columnar Investment Accounts.

Royalty Accounts – Treatment in Final Accounts – Accounting Treatment – Sub-lease

**Note:** 20% Theory and 80% Problems



## Text Books

- 1 Jain S.P and Narang K, 2019, "Advanced Accountancy" Volume 1. Twentieth Edition, Kalyani Publishers, New Delhi.
- 2 Reddy T S and Murthy A, 2018, "Financial Accounting", Sixth Edition, Margham Publication, Chennai.

## References

- 1 Shukla M.C., 2016, " Advanced Accounts" I & II, Seventh Edition, Sultan Chand and Sons. New Delhi
- 2 Gupta R.L, 2015, "Advanced Accounting". Seventeenth Edition, Sultan Chand and Sons, New Delhi.
- 3 Narayanasamy.,R. 2017, "Financial Accounting" Sixth Edition, PHI Publishers, New Delhi.
- 4 Manikandan. S and Rakesh Shankar R,A. 2017, "Financial Accounting" Third Edition, Scitech Publications India (P) Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195FI1A2CB	PRINCIPLES OF MANAGEMENT	CORE	4	1		4

### PREAMBLE

This course has been designed for students to learn and understand

- The base line of management
- The managerial skills in organization
- The art of getting things done in organization

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize principles of management	K1
CO2	Outline the planning process	K1
CO3	Obtain skills of organizing in management	K1
CO4	Describe the leadership styles	K1
CO5	Demonstrate control and co-ordination	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195FI1A2CB</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Introduction to Management 14 h

Definition – Nature and Scope – Importance – Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol's Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE).

**Unit II** Planning 10 h

Definition – Nature – Objectives – Advantages and Limitations – Process – Types – Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.

**Unit III** Organizing 10 h

Definition – Principles – Types – Importance – Elements of Organizing Process – Delegation and Decentralization – Span of Control – Departmentation.

**Unit IV** Staffing and Directing 15 h

Meaning and Definition – Functions – Recruitment – Sources of Recruitment – Motivation – Importance of Motivation – Maslow's Theory of Motivation – X, Y and Z Theories – Leadership – Types – Qualities of a Good Leader – Importance of communication – Formal and Informal communication – Barriers to communication.

**Unit V** Co-ordinating and Controlling 11 h

Co-ordination- Meaning-Need and techniques-Types of co-ordination. Controlling Need and Significance of Control – Process of Control – Techniques of Control.



## Text Books

- 1 Ramaswamy,T 2012. "Principles of Management", Eighth Edition, Himalaya Publishing Home Pvt Ltd, Mumbai.
- 2 DinkarPagare, 2018,"Business Management". Sixth Edition, Sultan Chand &Sons,. New Delhi

## References

- 1 Govindarajan,M., 2013,"Principles of Management" Ninth Edition, New Delhi. PHI.
- 2 Prasad, L.M. 2015, "Principles and Practice of Management". Fourth Edition Sultan Chand &Sons, New Delhi:
- 3 SharmaR.K and Shashi K.Gupta,. 2015. "Principles of Management". Kalyani Publishers, New Delhi:
- 4 Tripathi&Reddy,I.N.2012."Principles of Management". Fifth Edition, Tata McGraw-Hill Education. New Delhi.



205FI1A2CP	CORE PRACTICAL: COMPUTERISED ACCOUNTING SYSTEM	SEMESTER II
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	List of Exercise
1	Company Name Creation, Master Data, Alteration and Deletion
2	Creation of Ledger with GST, Alteration and Deletion
3	Displaying Trial Balance in detail
4	Creation of Inventory Masters with GST : Stock item , Stock Group, Stock Category, Godown ,Unit of Measures
5	Alteration and Deletion of Inventory Masters, Displaying Stock Summary.
6	Accounting Vouchers : Date, Contra, Payment , Receipt, Journal , Sales, Purchase, Credit Note and DebitNote
7	Inventory Vouchers - Delivery Note, Receipt Note, Rejection In, Rejection Out, Stock Journal, Physical Stock, Material In and Material out
8	Bill Wise Statement
9	Bank Reconciliation Statement
10	Displaying Profit and Loss Account and Balance Sheet

**Note:** Any Eight out of Ten exercise



Course Code	Course Name	Category	L	T	P	Credit
205IB1A2IA	INTERNATIONAL BUSINESS ENVIRONMENT	IDC	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- Various aspects of Business environment
- The International Business environment to business
- Financial environment to business

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn about basic concept of business environment	K1
CO2	Understand economic environments to business	K1
CO3	Understand the international environment to business	K1
CO4	International cultural , society and political environment	K1
CO5	Relate financial environment in business	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>205IB1A2IA</b>	<b>INTERNATIONAL BUSINESS ENVIRONMENT</b>	<b>SEMESTER II</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Business Environment      08 h

Meaning -concept -nature and significance - Brief overview of political - cultural - Legal - economic, social and technology environments - impact on business and strategic decisions in business environment

**Unit II**      Economic Environment      10 h

Meaning - economic systems and their impact of business - macroeconomic parameters (GDP) -growth rate population - urbanisation - fiscal deficit - plan investment - per capita income and their impact on business decisions

**Unit III**      International Environment      10 h

Meaning - globalization -internationalization vs. globalization: the role of foreign direct investment (FDI) -Transnational Corporation (TNCs) - trends in globalization process -globalization of the firm - global and local markets

**Unit IV**      Cultural , Society and Political Environment      10 h

Introduction to organizational culture - culture change and importance -Impact of foreign culture - Social attitudes -Stratification in societies- Government and Business Relationship in India - Global politics

**Unit V**      Financial Environment      10 h

Industrial Finance concept - corporate securities - equity shares - bonds - financial institutions - stock exchange - RBI - Non-Banking Financial Companies (NBFCs)- MNCs and Outsourcing.





## Text Books

- 1 Janet Morrison, R 2006. "The International Business Environment". Second Edition, Palgrave Macmillan, New York
- 2 Francis Cherunilam, 2012, "Business Environment", Twenty oneth Edition ,Himalaya Publishing House, New Delhi

## References

- 1 Namita Gopal, 2009. "Business Environment". Second Edition Tata Mc Graw Hills, New Delhi..
- 2 Suresh Bedi, 2012. "Business Environment". First Edition Excel books New Delhi.
- 3 Justin Paul,2010. "Business Environment". Third Edition Tata McGraw Hill Education (P) Ltd, New Delhi.
- 4 Chidambaram, K 2013. "Business Environment". Tenth Edition, Vikas Publications, Noida



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**



<b>196BM1A2AA</b>	<b>HUMAN RIGHTS</b>	<b>SEMESTER II</b>
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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.

*P.H. 20/11/2020*  
**BoS Chairman/HoD**  
**Department of Commerce (Finance)**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore – 641 048**



Dr.NGPASC

COIMBATORE | INDIA

*B.Com. Finance (Students admitted during the AY 2020-21)*

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195FI1A3CA	Core – V	Corporate Accounting-I	4	1	-	3	25	75	100	4
195FI1A3CB	Core – VI	Investment Management	4	1	-	3	25	75	100	4
195FI1A3CC	Core -VII	Financial Services	4	1	-	3	25	75	100	4
195FI1A3CP	Core Practical – III	Security Analysis	-	-	4	3	40	60	100	2
196BM1A3IA	IDC - III	Entrepreneurship Development	4	-	-	3	25	75	100	4
195FI1A3SA	SEC - I	Communication Skill.	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			23	03	04	-	-		700	25

### EXTRA CREDIT COURSES

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

S. No.	Course Code	Course Name
1	195FI1ASSA	Organizational Behaviour and Business Ethics
2	195FI1ASSB	Principles of Finance





Course Code	Course Name	Category	L	T	P	Credit
195FI1A3CA	CORPORATE ACCOUNTING - I	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Corporate accounting procedures in company accounts.
- Allotment of companies shares
- The liquidation of companies and procedures

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Obtain the concept of issue of shares and debentures	K1&K2
CO2	Learn about redemption of preference shares and debentures	K1&K2
CO3	Know and apply about the preparation of managerial remuneration in final accounts	K1&K2
CO4	Classify the various valuation of shares and goodwill	K1&K2
CO5	State the requirement of liquidation of companies.	K2&K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A3CA	CORPORATE ACCOUNTING - I	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

- Unit I**      Issue of Shares and Debentures      12 h
- Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.
- Unit II**      Redemption of Preference Shares and Debentures      12 h
- Meaning - Redemption of Preference Shares - Procedures. Debentures - Classification - Sinking Fund Methods
- Unit III**      Final Accounts      12 h
- Preparation of Company Final Accounts - Company Balance Sheet - Computation of Managerial Remuneration (Separate worksheet on maximum remuneration payable to different categories of managerial personnel)
- Unit IV**      Valuation      12 h
- Valuation of Shares and Goodwill- Methods of Valuation of Goodwill.
- Unit V**      Liquidation of Companies      12 h
- Preparation of Statement of Affairs - Deficiency account - Liquidator's Final Statement of Accounts

**Note:80% Problem 20% Theory**



## Text Books

- 1 Jain S.P, 2017. Advanced Accountancy Vol 2, Corporate Accounting [Twelfth Edition] Kalyani Publications, New Delhi
- 2 Reddy T.S. & Murthy, 2016. Corporate Accounting [Sixth Edition] Margham Publications, Chennai

## References

- 1 Karim A. 2015, Corporate Accounting, [First Edition] SBPD Publications, Agra
- 2 Tulsian P.C. 2014, Corporate Accounting, [First Edition] Sultan Chand, New Delhi
- 3 Maheshwari S.N., 2013. Corporate Accounting [First Edition] Vikas Publications, Noida
- 4 Rajasekaran V & Lalitha R. 2011 Corporate Accounting [First Edition] Dorling Kindersley (India) (P) Ltd., New Delhi





Course Code	Course Name	Category	L	T	P	Credit
195FI1A3CB	INVESTMENT MANAGEMENT	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Theories and concepts of Investment Management
- Functions of market and valuation
- The listing of securities in markets

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the basic concept of investment	K1
CO2	Learn about the investment market	K1
CO3	Apply the risk and return	K2& K3
CO4	Understand listing procedures and stock brokers.	K1
CO5	Identify mutual fund in India	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A3CB	INVESTMENT MANAGEMENT	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Investment Alternatives 12 h

Meaning – Comparison of Investment, Gambling and Speculation – Investor classification–Investment in Debt instruments: Bonds, Debentures- Investment in Equity Shares, Preference shares, Investment in Real estate – Factors favorable for Investment – Features of investment – Investment Process.

**Unit II** Securities Market 12 h

Primary Market – Secondary Market – Function of new issue market – Guideline for new issue – SEBI – Structure of Stock Exchange –Function – BSE – NSE.

**Unit III** Security Valuation 16 h

Risk and Return – Fundamental Analysis: Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis: Indicator- Portfolio analysis.

**Unit IV** Listing of Securities 10 h

Meaning – Listing Procedures – Advantages of listing –DEMAT – Registration of Stock brokers – Function of brokers – Kinds of brokers

**Unit V** Mutual Funds 10 h

Concept- Growth of mutual funds in India. Mutual fund schemes: Open Ended, Close Ended Schemes – functioning of mutual funds in India.

**Note:**Case study related to the above topics to be discussed (examined internal only)



## Text Books

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

## References

- 1 Natarajan. L, 2018. Investment Management [Second Edition] Margham Publications, Chennai.
- 2 Prasanna Chandra 2017. Investment Analysis & Portfolio Management[Fifth Edition] MC Graw Hill, Chennai.
- 3 Rustagi R.P. 2015. Investment Management, Sultan chand, NewDelhi.
- 4 Hiriyappa. B, 2009. Investment Management, New Age International Publishers, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195FI1A3CC	FINANCIAL SERVICES	CORE	4	1	-	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	K1
CO3	State the merchant banking concept	K1
CO4	Capture the legal aspects of leasing and hire purchase	K2
CO5	Interpret the venture capital in business	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A3CC	FINANCIAL SERVICES	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Financial Services 10 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 14 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 14 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 12 h

Concept - Features, Scope and Importance of Venture Capital- Origin - Initiative in India - Guidance - Present position - Suggestion for the growth of Venture Capital funds in business.

**Note:** Case study related to the above topics to be discussed (examined internal only)



## Text Books

- 1 E. Gordon 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 Santhanam. 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



195FI1A3CP	CORE PRACTICAL : SECURITY ANALYSIS	SEMESTER III
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**Total Credits:** 2  
**Total Instructions Hours:** 48 h

S.No	CONTENTS
1	Fill up PAN Card Application
2	List out few companies in SENSEX with their price
3	List out few companies in NIFTY with their price
4	Compute 30 days moving average of selected companies
5	Computation of support and resistance level
6	Analyse a company under fundamental analysis
7	Fill up Demat Account Application
8	Find out the advances and declines in stock markets
9	Find out the breadth of the market
10	Computation of Net Asset Value
11	Fill up on KYC for Mutual Fund
12	Compute return from Mutual fund

**Note:** Ten Contents are mandatory



Course Code	Course Name	Category	L	T	P	Credit
196BM1A3IA	ENTREPRENEURSHIP DEVELOPMENT	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Basic concepts of Entrepreneurship, Qualities and Functions of Entrepreneurs
- Entrepreneurship Development Programmes, Identifying Project to preparation of Project Report
- Institutions Financing and Supporting Entrepreneurs

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Entrepreneurship and the Functions of entrepreneurs.	K2
CO2	Summarize the Entrepreneurship Development Programmes and Steps for Starting a Small Industry.	K2
CO3	Apply the knowledge to Identify, Select ,Formulate, Appraise a Project and prepare a Project Report.	K3
CO4	Classify the Sources of Finance and Outline the various Financial Institutions	K2
CO5	Interpret the kinds of Support provided by the various Institutions to Entrepreneurs	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





196BM1A3IA	ENTREPRENEURSHIP DEVELOPMENT	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Basics of Entrepreneurship 10 h

Entrepreneurship - Meaning - Factors affecting Entrepreneurial Growth - Types of Entrepreneur - Qualities of a Successful Entrepreneur- Functions of Entrepreneurs- Entrepreneur Vs Intrapreneur- Entrepreneur Vs Manager.

**Unit II** Entrepreneurship Development Programmes 10 h

Need - Objectives - Course Contents and Curriculum - Phases - Problems faced by EDPs - Steps for Starting a Small Industry - Role of Entrepreneurship in Economic Development.

**Unit III** Project 10 h

Project - Meaning- Characteristics - Project Identification - Project Classification - Project Selection - Project Formulation: Need - Elements - Project Appraisal Methods -Contents of a Project Report.

**Unit IV** Institutional Finance to Entrepreneurs 10 h

Sources of Finance : Short term - Long term - Commercial Banks -IFCI - ICICI - IDBI - IRBI - SIDBI -TIIC - SIPCOT.

**Unit V** Institutional Support to Entrepreneurs 8 h

Need for Institutional Support - DIC - SIDO - NSIC - SISI - NPC - KVIC -TCO - Industrial Estates.

**Note:** Case study related to the above topics to be discussed (examined internal only)



## Text Books

- 1 Khanka S.S., 2012. Entrepreneurial Development, Fourth Edition, S. Chand & Company Ltd, New Delhi
- 2 Gupta C.B., Srinivasan N.P., 2015. Entrepreneurial Development, First Edition, Sultan Chand & Sons, New Delhi

## References

- 1 Vasant Desai, 2019. Entrepreneurship Development, First Edition, Himalaya Publishing House Pvt.Ltd, New Delhi.
- 2 Gordon E., Natarajan K., 2017 Entrepreneurship Development, Sixth Edition, Himalaya Publishing House Pvt.Ltd, New Delhi..
- 3 Saravanavel P., Sumathi P., 2020. Entrepreneurial Development , First Edition, Margham Publications, Chennai.
- 4 Jayashree Suresh 2018. Entrepreneurial Development , Fifth Edition, Margham Publication, Chennai



Course Code	Course Name	Category	L	T	P	Credit
195FI1A3SA	COMMUNICATION SKILL	SEC	3	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- Business communication skill and to empower writing skill
- The human resource skill and traits.
- The Important skill requirements for job opportunities

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Recall basic knowledge about business communication.	K1
CO2	Learn about various business letters.	K1
CO3	Obtain knowledge in report writing	K2
CO4	Develop personality traits.	K3
CO5	State the importance skills for career competence.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195FI1A3SA</b>	<b>COMMUNICATION SKILL</b>	<b>SEMESTER III</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

**Unit I** Business Communication 12 h

Meaning - Importance of Effective Business Communication-Modern Communication Methods-types of communication - verbal and nonverbal.

Skill test : Role play - speaking and listening

**Unit II** Letters and Banking Correspondence 12 h

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters. Banking Correspondence: Types - Structure of Banking Correspondence - Elements of a good Banking Correspondence.

Skill test: Letter writing

**Unit III** Report Writing 12 h

Introduction - Structure of reports - Specimen reports - Agenda and minutes of report writing- - Types of Reports - Preparation of report writing.

Skill test: Report writing

**Unit IV** Personality Development 12 h

Introduction - Meaning of Personality - Self-Esteem and Self-Confidence - Critical Thinking Skills - Stress Management - SWOT Analysis and Goal Setting- Ethics in profession.

Skill test: Self Analysis

**Unit V** Employability 12 h

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

Skill test: Building Resume



## Text Books

- 1 Rajendra pal Korahill, 2006.Essentials of Business Communication, Sultan chand& sons , New Delhi
- 2 Pannerselvan S.K., 2013. Personality Development[First Edition] New Delhi

## References

- 1 Raghunathan N.S &Santhanam B 2015. Business Communication [Fourth Edition] Margham Publications, Chennai
- 2 Onkar R.M 2011. Personality Development and Career Management, [Third Edition] Sultan chand& sons , New Delhi.
- 3 Senapathi R 2010. Communication Skill [Second Edition], Lakshmi Publication, Chennai
- 4 Biswajit Das 2008. Business Communication and Personality Development [First Edition], Excel Books, New Delhi



195FI1A3GA	GENERIC ELECTIVE : FINANCIAL LITERACY I	SEMESTER III
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Total Credits: 2  
Total Instructions Hours: 24 h

S.No	CONTENTS
1	Importance and necessity of savings
2	KYC and its importance for banks
3	Account opening form for Saving Account
4	Account opening form for Current Account
5	Fill up Pay Slip for bank transaction
6	Fill up Withdrawal Slip for bank transaction
7	Outline the Demand Draft Challan for banks
8	Draft a Cheque
9	Form of Recurring Deposits
10	Social Security Schemes - PMSBY, PMJBY
11	Legal procedures for Pension and PPF
12	List the merging of banks

**The form filling 50% and theory is 50%**

**Enclosed: Forms**

#### **LIST OF REFERENCE**

1. <https://library.um.edu.mo/ebooks/b33294872.pdf>
2. [https://www.onlinesbi.com/personal/reg\\_forms.html](https://www.onlinesbi.com/personal/reg_forms.html)
3. <https://www.businessmanagementideas.com/banking/banking-service/notes-on-how-to-use-a-cheque/5412>
4. <https://www.businesstoday.in/sectors/banks/10-public-sector-banks-to-merge-into-4-today-all-you-need-to-know/story/399792.html>
5. <https://library.um.edu.mo/ebooks/b33294872.pdf>



195FI1ASSA	<b>SELF STUDY : ORGANIZATIONAL BEHAVIOUR AND BUSINESS ETHICS</b>	<b>SEMESTER III</b>
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**Total Credit: 1**

### **Syllabus**

#### **Unit I      Organizational Behavior**

Definition – Manager and organization – Management functions - Basic Concepts of Organizational Behavior- - Scope and application - Management roles.

#### **Unit II      Perception**

Meaning – Theory – Attributions theory – Fundamental attribution error – Self serving bias – Selective perception – Halo effect - Contrast effect – projection – stereo typing.

#### **Unit III      Stress**

Understanding stress and its consequences – Potential sources of stress - Individual difference and consequences – Managing stress.

#### **Unit IV      Organizational Change and Culture**

Change: Need - Types of organizational change- Factors of change. Culture: Role and types of culture- Workplace spirituality

#### **Unit V      Business Ethics**

Nature and Scope- Need- Importance – Characteristics – Objectives of business Ethics - Factors influencing business ethics.



## Text Books

- 1 Stephen P. Robbins, Timothy A. Judge , Seema Sanghi Pearson Publication, New Delhi
- 2 Shankaran S. 2016, Business Ethics and Values [First Edition], Margham Publication, Chennai..

## References

- 1 Varma and Aggarval. 2017, Organisational Behavior, [First Edition] King Books House, New Delhi
- 2 Prasad L. M., 2011.Organisational Behavior (Third Edition), 2011 Sultan chand and Sons, New Delhi..
- 3 Appannaiah, H.R., Reddy, P.N.Kavitha, B.Rose, 2009 Organisational Behavior, Himalaya Publishing House
- 4 Shasi K. Gupta., 2006. Organisational Behavior (Second Edition), Kalyani Publishers, New Delhi





<b>195FI1ASSB</b>	<b>SELF STUDY : PRINCIPLES OF FINANCE</b>	<b>SEMESTER III</b>
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**Total Credit: 1**

### **Syllabus**

#### **Unit I Finance**

Introduction – Meaning – Major area and opportunities in Finance –behavioral finance – Legal forms of business organization.

#### **Unit II Managerial Finance**

Meaning – Functions – Relationship to Economics –Relationship to Accounting – Primary activities of the financial manager.

#### **Unit III Goal of the Firm**

Meaning –Need – Maximize profit – Maximize shareholder wealth – Corporate Governance – Agency issue.

#### **Unit IV Business Taxes**

Meaning – Importance – Ordinary Income – Capital Gains

#### **Unit V Stockholders Report**

Meaning – letter to stockholders – Fours key financial statements – Notes to the financial statements – consolidating international financial statements.



## Text Books

- 1 Lawrence J.Gitman, 2010. Principles of Managerial Finance, (Eleventh Edition) Dorling Kindersley India (P) Ltd licensees of Pearson Education in South Asia
- 2 Michael M. Pompian(2012) Behavioral Finance and Wealth Management (Second Edition), John Wiley & Sons Inc, Newyork, US

## References

- 1 Scott Besley & Eugene F.Brigham . Principles of Finance, South -Western College Pub, US
- 2 [https://books.google.co.in/books/about/Principles\\_of\\_Finance.html?id=\\_f4JAAAAQBAJ&printsec=frontcover&source=kp\\_read\\_button&redir\\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books/about/Principles_of_Finance.html?id=_f4JAAAAQBAJ&printsec=frontcover&source=kp_read_button&redir_esc=y#v=onepage&q&f=false)
- 3 <http://www.indianjournaloffinance.co.in/>
- 4 <https://www.freebookcentre.net/Business/Finance-Books.html>



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>



<b>195CR1A3AA</b>	<b>WOMEN'S RIGHTS</b>	<b>SEMESTER III</b>
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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.





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195FI1A4CA	Core-VIII	Corporate Accounting-II	4	2	-	3	25	75	100	4
195FI1A4CB	Core- IX	Financial Management	4	1	-	3	25	75	100	4
195FI1A4CC	Core- X	Business Research Methods	4	-	-	3	25	75	100	4
195FI1A4CP	Core Practical- IV	Applied Research Methods	-	-	4	3	40	60	100	2
192MT1B4IB	IDC- IV	Business Statistics	4	-	-	3	25	75	100	4
195FI1A4SA	SEC- II	Principles of Marketing	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			23	03	04	-	-	-	700	25

*Seetha V*  
22/12/21  
BoS Chairman/HoD  
Department of Commerce (Finance)  
M. N. G. P Arts and Science College  
Coimbatore - 641 048



Dr.NGPASC

COIMBATORE | INDIA

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

Course Code	Course Name	Category	L	T	P	Credit
195FI1A4CA	CORPORATE ACCOUNTING - II	CORE	4	2		4

### PREAMBLE

This course has been designed for students to learn and understand

- Maintenance of company accounts
- Various approaches in accounting practices
- The value of human in organisation

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts of amalgamation and reconstruction of companies	K1 & K2
CO2	Understand about the holding company accounts	K1 & K2
CO3	Know about statutory laws in banking company accounts	K1 & K2
CO4	Know about statutory laws relating to insurance company accounts.	K1 & K2
CO5	Prepare the inflation and human resource accounting	K1 & K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195FI1A4CA</b>	<b>CORPORATE ACCOUNTING - II</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I** Amalgamation and Reconstruction of Companies 12 h

Meaning - Types of Amalgamation - Methods of Accounting- Purchase Consideration- Accounting for Merger- Absorption. Internal and External Reconstruction (Excluding preparation of schemes).

**Unit II** Holding Company Accounts 15 h

Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)

**Unit III** Banking Company Accounts 15 h

Preparation of Profit and Loss Account and Balance Sheet (Form A and Form B) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts.

**Unit IV** Insurance Company Accounts 15 h

Accounts of Life Insurance (Form A-RA) - Valuation Balance Sheet - General Insurance - Fire and Marine only - Revenue Account and Balance Sheet

**Unit V** Inflation and Human Resource Accounting 15 h

Inflation Accounting-Limitation of Historical Accounting-Current Purchasing Power - Current Cost Accounting- Hybrid (Simple Problems Only). Human Resource Accounting: Objectives - Advantages and Disadvantages - Valuation - Cost Based - Value Based- Recording and presenting in financial statement

**Note:** 80% Problem and 20% Theory



### Text Books

- 1 Reddy T.S. & Murthy, 2017. "Corporate Accounting", Sixth Edition Re print 2017, Margham Publications, Chennai.
- 2 Shukla M.C, 2005, "Advanced Accountancy" Vol 2, First Edition, Sultan Chand & Sons, New Delhi

### References

- 1 Jain S.P, 2005, "Advanced Accountancy" Twelfth Edition, Kalyani Publications, New Delhi.
- 2 Maheshwari S.N., 2013, "Corporate Accounting", First Edition, Vikas Publications, Noida.
- 3 Verma K.K. 2010. "Corporate Accounting" Excel Book, New Delhi
- 4 Rajasekaran V & Lalitha R. 2011 "Corporate Accounting" First Edition, Dorling Kindersley (India) (P) Ltd., New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195FI1A4CB	FINANCIAL MANAGEMENT	Core	4	1		4

### PREAMBLE

This course has been designed for students to learn and understand

- Concept of financial management
- Allocation and funding of financial resources for a business
- Sources and uses of funds

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Basic concepts and objective of financial management	K1
CO2	Know the requirements of finance in business activities	K1
CO3	Computation of overall cost of capital of a firm	K1
CO4	Understand the concept of capital structure	K1
CO5	Specify the dividend policy	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A4CB	FINANCIAL MANAGEMENT	SEMESTER IV
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Financial Function (Theory Only) 12 h

Financial Management - Importance - Functions of finance Evolution and objectives of financial management - Scope and importance- Financial Decisions- Profit Maximization Vs Wealth Maximization -- Organization of finance function - Time value of money.

**Unit II** Working capital management (Theory Only) 12 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 (Theory and Problem) 12 h

Cost of different sources of finance - Computation of specific cost of capital - Weighted average cost of capital - Marginal cost of capital; Leverages - operating, financial and combined leverages.

**Unit IV** Capital structure (Theory and Problem) 12 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 (Theory and Problem) 12 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: 60% Theory; 40% Problem



## Text Books

- 1 Shashi. K. Gupta, Sharma.R.K. and Neeti Gupta, 2015, "Financial Management" Forth Edition, Kalyani Publishers, New Delhi.
- 2 Pandey.I.M,2018,"Essential of Financial Management", Eighth Edition, Vikas Publishing House, New Delhi

## References

- 1 Khan.M.Y,2007,"Basic Financial Management" Second Edition,TMH, New Delhi.
- 2 Venktasivakumar.V,2011,"Cost Accounting and Financial management", First Edition, Pearson, New Delhi.
- 3 Shashi K. Gupta, 2013."Business Finance", First Edition, Kalyani Publishers , New Delhi
- 4 Prasanna Chandra. 1993. "Fundamentals of Financial Management", First Edition, Tata Mcgraw Hill, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195FI1A4CC	BUSINESS RESEARCH METHODS	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Basic knowledge and skill to carry out research for businesses
- The business research methods
- Practical approach in business

### 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 research.	K1
CO2	Identify the research problems and research design.	K1
CO3	Procedures for sampling	K1
CO4	Specify the method of data collection	K1
CO5	Prepare report writing	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195FI1A4CC</b>	<b>BUSINESS RESEARCH METHODS</b>	<b>SEMESTER IV</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I**      Research 08 h

Meaning - Nature and scope of research in business - Types of research - Significance - Research process - Characteristics of good research

**Unit II**      Research Problem 10 h

Problem identification and selection - Review of literature - research design - Meaning, need and features of good design - Different types of research design - Developing a research plan, framing and testing of hypothesis

**Unit III**      Research Design 10 h

Sampling design, procedure types and errors - Scaling techniques, rating scales - Likert's scale-content validity

**Unit IV**      Data Collection 10 h

Methods of data collection - Primary and secondary data - sources: Questionnaire, Interview, observation, mail and email surveys - Pilot study and pre testing.

**Unit V**      Processing and Analysis of Data 10 h

Analysis and interpretation - Report writing - layout of the report - Types of report - Steps in writing the report - Evaluation of report

Note: 100% Theory



## Text Books

- 1 C.R.Kothari 2009, "Research Methodology", Second Edition, Viswa Prakasam, NewDelhi.
- 2 Gupta. A. K., 2011, "Business Research Methods", First Edition, Vayu Education of India, NewDelhi.

## References

- 1 Murthy. S. N.,2009. "Business Research Methods" Second Edition Excel books, New Delhi.
- 2 Donaied Cooper.R., 1999,"Business Research Methods", First Edition, TMH, New Delhi.
- 3 Saravavel P, 2013 "Research Methodology" Kitab Mahal Distributors, New Delhi.
- 4 Thanulingom. N 2014. "Research Methodology", First Edition, Himalaya Publishing House, New Delhi.



195FI1A4CP	CORE PRACTICAL: APPLIED RESEARCH METHODS	SEMESTER-IV
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	List of Exercise
1	Construction of Questioners for 20 questions with 50 respondents of dataset.
2	Entering data, Defining variable and enter value label code.
3	Importing from excel and exporting files to the required format in SPSS
4	Perform T-Test (One Sample, Independent Sample and Paired Sample Test)
5	Perform Independence Test by using Chi- Square Test.
6	Data analysis – ANOVA- Primary Data
7	Analyzing data using descriptive Statistics from calculation of Trend analysis, total, Average, AGR, AAGR, CAGR, Standard Division with suitable secondary data Minimum 10 years and representing the data using graphs and charts.
8	Perform parametric (ANOVA – one way and two way analysis)non-parametric test.
9	Perform Simple, correlation test and regression between two variables
10	Calculation of Ratio analysis with any 5 ratio and interpretation.

**Note:** Any Eight out of Ten exercise



Course Code	Course Name	Category	L	T	P	Credit
192MT1B4IB	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**

<b>Unit I</b>	Statistics	9 h
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<b>Unit II</b>	<b>Measures of Central Value and Dispersion</b>	<b>9 h</b>
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<b>Unit III</b>	<b>Correlation and Regression</b>	<b>9 h</b>
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<b>Unit IV</b>	<b>Analysis of Time Series</b>	<b>9 h</b>
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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
195FI1A4SA	PRINCIPLES OF MARKETING	SEC	3			3

### PREAMBLE

This course has been designed for students to learn and understand

- Modern marketing
- Recent development in marketing
- Activities involved in marketing

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify e-marketing opportunity	K1
CO2	Specify functions of marketing	K1
CO3	Demonstrate different consumer behavior	K1
CO4	Understand and acquire skill on advertising	K1
CO5	Use pricing strategy	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195FI1A4SA</b>	<b>PRINCIPLES OF MARKETING</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

#### **Unit I      Marketing      6 h**

Meaning -Importance of marketing -Global Marketing -E- marketing - Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing.

Skill Test: E-marketing and telemarketing

#### **Unit II      Marketing Functions      8 h**

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

Skill Test: Collection of market information

#### **Unit III      Consumer Behavior      8 h**

Meaning -Need for studying consumer behavior- Factors influencing consumer behavior-Consumer behavior theories-Market segmentation.

Skill Test: Segmentation of specific product

#### **Unit IV      Sales Promotion      8 h**

Meaning - Place mix- Promotion Mix-Importance of channels of distribution - Functions of middlemen - Importance of retailing-Advertisement.

Skill Test: Develop advertising concept for a given product

#### **Unit V      Pricing      6 h**

Meaning - Objectives - Pricing strategy - Factors affecting pricing decision- Procedure for price determination-Kinds of pricing-Resale price.

Skill Test: Fixing the price for the product





## Text Books

- 1 Pillai.R.S.N and Baghavathy .N, "ModernMarketing", Third Edition, Reprint 2012,.Sultan Chand and sons Publishers. New Delhi
- 2 Philip Kotler, 2014 "Principles of Marketing", Seventeenth Edition, Pearson Education Pvt Ltd. New Delhi.

## References

- 1 Gupta .C.B and Rajan Nair. N, 2012 "Marketing Management", Sixteenth Edition, Sultan Chand and Sons Publishers, New Delhi
- 2 Varma M.M, 2012, "Marketing Management", Second Edition, King Book House, New Delhi
- 3 Sherlekar.S.A, 2009, "Marketing Management", Thirteenth Edition. Himalaya Publication, Mumbai
- 4 Ramasamy.R. V.S and Namakumari, 2009, "Marketing Management", Fourth Edition, MacMillan India. Limited, New Delhi



195FI1A4GA	GENERIC ELECTIVE: FINANCIAL LITERACY-II	SEMESTER- IV
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**Total Credits: 2**

**Total Instructions Hours: 48 h**

S.No	CONTENTS
1	Importance of debit card and its usage
2	Importance of credit card and its usage
3	Application of mobile and internet banking
4	RTGS - Digital Transaction
5	NEFT - Digital Transaction
6	Outline the eligibility of mudra bank loan
7	Classify the bank loan
8	Eligibility for bank loan
9	Form of bank loan application
10	Importance of post office scheme
11	Outline the saving schemes in post office
12	Application form of saving schemes in post office

**Note:** The Form filling 50% and theory is 50%

### References

- 1 <https://www.iba.org.in/departments/legal-22/overview.html>
- 2 <https://library.um.edu.mo/ebooks/b33294872.pdf>
- 3 <https://www.indiapost.gov.in/Financial/pages/content/post-office-saving-schemes.aspx>
- 4 [https://www.onlinesbi.com/personal/reg\\_forms.html](https://www.onlinesbi.com/personal/reg_forms.html)



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 முதல .....1
2. மனத்துக் கண்.....34
3. இனிய உளவாக .....100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற .....391
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 புக் 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>



<b>192PY1A4AA</b>	<b>AECC : GENERAL AWARENESS</b>	<b>SEMESTER IV</b>
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**Total Credits:** 2  
**Total Instructions Hours:** 24 h

<b>S.No</b>	<b>Contents</b>
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
195BI1A5CA	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Costing Terms in business
- the adequate knowledge on Cost Accounting Practice
- various methods and techniques of costing

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about Cost Sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead.	K3
CO4	Explain a process costing system and compute the Cost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing.	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195BI1A5CA	COST ACCOUNTING	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Cost Accounting 15 h

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 16 h

Levels of material Control - Need for Material Control -Economic Order Quantity - ABC analysis - Perpetual 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.

#### **Unit III** Labour 16 h

System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and incentive systems - Halsey Plan -Rowan Plan only - Overhead - Classification of overhead - Allocation of overhead and Absorption of overhead .

#### **Unit IV** Process costing 12 h

Features of process costing - process losses, wastage, scrap, normal process loss - abnormal loss, abnormal gain (Excluding inter process profits and equivalent production) - Standard Costing (Theory Only)

#### **Unit V** Contract costing 13 h

Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

**Note: 60% Problem 40% Theory**



## 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, NewDelhi.

## References

- 1 Iyengar. S.P. 2010. Cost Accounting Principles and Practice. SultanChand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2014.Cost Accounting. Sultan Chand and Company Ltd .,New Delhi.
- 3 Saxena V, Vashist C 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
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
195AT1A5CB	GOODS AND SERVICES TAX	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Goods and Services Tax and its procedures
- The Computation Process in Goods and Services Tax
- The various provisions of Goods and Services Tax and their impact on business decision-making.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts and structure of Goods and Services Tax .	K1
CO2	Know the functions of various Council and the E-Way bill.	K2
CO3	Get the awareness of the dual concepts and its applicability.	K2
CO4	Familiar with the time and value of supply	K2
CO5	Identify the Registration Process under Goods and Services Tax	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195AT1A5CB</b>	<b>GOODS AND SERVICES TAX</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Introduction to Goods and Services Tax 12 h

Goods and Service Tax – History of Goods and Services Tax – Need - Structure and Types of Taxes- Features of Indian Goods and Services Tax - Benefits of Goods and Services Tax – Difference between Earlier Value Added Tax & Present Goods and Services Tax - Levy of Goods and Services Tax - Rates of Goods and Services Tax in India.

**Unit II** Goods and Services Tax Council 12 h

Goods and Services Tax Council – Role and Functions of Goods and Services Tax Council – Goods and Services Tax Network – Functions - Services - E-Way bill – Importance of E-Way bill –E-Way bill for Exempted Goods.

**Unit III** Dual Concepts of Goods and Services Tax 12 h

Dual concepts – State Goods and Services Tax-Central Goods and Services Tax - Integrated Goods and Services Tax -Union Territory Goods and Services Tax - Types of Rates under Goods and Services Tax – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

**Unit IV** Time and Value of Supply 12 h

Supply under Goods and Services Tax - Meaning and Scope of Goods and Services Tax - Concept of Goods and Services Tax - Taxability of Composite and Mixed Supplies- Time of Supply of Goods- Time of supply of Service- Forward Charge- Reverse Charge- Value of Supply- Monetary Consideration.

**Unit V** Registration Process and Invoice and Accounts 12 h

Registration- Need- Types- Procedure for Registration- Consequences of Non Registration- Amendment of Registration- Cancellation of Registration and Revocation.

Invoice and Accounts: Tax Invoice – Content of Tax Invoice – Manner of Issue of Tax Invoice – Risk Code – Importance – Bill of Supply – Delivery Challan – Credit and Debit note – Content –Accounts and details of Tax.





## Text Books

- 1 Dr. Mehrotra H.C., and Prof. Agarwal V.P., 2018, "Goods And Service Tax",1, Sahitya Bhawan Publications, Uttar Pradesh.
- 2 Dr. Parameswaran R. and CA. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.

## References

- 1 Balachandran V, 2016, "Indirect Taxation",1, Sultan Chand & Sons, New Delhi.
- 2 FCA Vineet Gupta & Dr. Gupta N.K., 2018, "Fundamentals of Goods and Services Tax", 1, Bharat's publications, UP.
- 3 CA Anoop Modi, CA Mahesh Gupta and Nikhil Gupta, 2019, "Goods and Services Tax",1, SBPD, Agra.
- 4 Viswanathan B, 2016, "Goods and Services Tax",1, New Century Publications, New Delhi.



195FI1A5CP	CORE PRACTICAL: TAX PLANNING	SEMESTER - V
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**Total Credits:** 2  
**Total Instructions Hours:** 48 h

S.No	List of exercise
1	Remembering the status of individual for income tax calculation
2	List out the various investments availed in sec.80 for deductions
3	Discuss the TDS and TCS and state the current charges in it towards various transactions
4	Update of PAN and Aadhar details in tax portal and verification
5	Differentiate the tax rate as per old v/s new regime with illustration
6	Register yourself in e- filing portal
7	Draw the form 12B with its contents
8	Form 16 and 16A understand the details
9	Purpose of form 24, 26, 27Q and exhibits the rate chart
10	E-Nivaran compliance and its details

**Note:** Any Eight out of Ten exercise



Course Code	Course Name	Category	L	T	P	Credit
195FI1A5SA	APPLIED BANKING METHODS	SEC	3	-	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- the knowledge about the ingredients of the Banking sector
- various procedures related to banking sector
- Government schemes for banking

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	provide knowledge relating to opening of a bank account and operation of a bank account	K1,K2
CO2	develop the students in digitalized banking	K2,K3
CO3	understand about importance of CIBIL score.	K2
CO4	enhance the knowledge about importance of fintech	K3
CO5	provide awareness about various credit offering schemes	K2,K3

## MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	S	M	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**



<b>195FI1A5SA</b>	<b>APPLIED BANKING METHODS</b>	<b>SEMESTER V</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

**Unit I**      Banking 7 h

Definition of banking- classifications of banks- functions of modern commercial banks- banking regulation act 1949- BASEL norms

Skill Test: Procedures for account opening

**Unit II**      Recent trends in banking sector 7 h

Meaning- e-banking and m-banking products and services – Unified Payment Interface (UPI) - Role of payment Banks and small finance banks- Future banking: Artificial intelligence, Block chain, Satellite banking

Skill Test: List out the e-banking facility access

**Unit III**      Central Banks 8 h

Meaning - functions of central bank, credit control- methods of credit control-ECS (Electronic Clearing Services) - CIBIL (Credit Information Bureau (India) Limited).

Skill Test: Checking your CIBIL Score

**Unit IV**      FinTech 7 h

Meaning-Importance of FinTech Industry -Role of FinTech in Banking -Problems faced by FinTech Companies.

Skill Test: Case Discussion on FinTech Problems

**Unit V**      Government loan Schemes 7 h

Importance- National Pension Scheme-Public Provident Scheme- Youth Scheme: PMKVY- DigiYatra – Startup Sangam- Samarth –ASPIRE.

Skill Test: Application and Eligibility



## Text Books

- 1 Gordon. E &Natarajan, 2013. Banking Theory Law &Practices (Twenty fourth Edition), Himalaya publication, New Delhi
- 2 Dr.P.Rizwan Ahmed, 2016. Cyber Law(First Edition) Margham Publication, Chennai

## References

- 1 Sundharam . K. P. M, 2012. Banking Theory Law &Practices (First Edition), S.chand, New Delhi.
- 2 Shekar. K. C, 2014. Banking Theory & Practice (Twenty first Edition) ,Vikas Publication, Noida.
- 3 Dr. Satish Kumar Saha,2016, Applied money and Banking, (First Edition), SBPD Publications
- 4 Machiraju,H.R 2018, Modern Commercial Banking, (Second Edition), New Age International (P) Ltd., Publishers



Course Code	Course Name	Category	L	T	P	Credit
195FI1A5DA	PERSONAL FINANCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the opportunities inherent with good personal financial planning
- risks associated with poor personal financial planning
- to compare interests charges based on various types of borrowing

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand and recognize the importance of personal planning	K1
CO2	predict the financial environment	K2
CO3	manage personal tax efficiently	K3
CO4	manage the cash for future	K4
CO5	understand the role of credit and its impact in personal finance	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A5DA	PERSONAL FINANCE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Financial Planning 10 h

Meaning - Objectives - Importance of financial planning-Steps of financial planning-Role of Personal Finance/Loan-Types of personal finance/loan: Personal loan, Educational loan, Housing loan, Vehicle loan.

**Unit II** Financial Environment 8 h

Meaning - Importance - Financial system - Inflation Vs Interest Rates - Business cycle -- Income statement : Income Vs Expenses - Contribution to savings - EMIs - Level of EMI in Income

**Unit III** Tax Planning 10 h

Objectives of tax planning - Importance - Tax avoidance Vs Tax evasion - Tax exemptions - List of Deductions for individuals - Effective tax management - Personal Tax calculation for individuals

**Unit IV** Cash Management 10 h

Types of deposits -Comparing interest rates- Types of Financial institution - selecting a bank -Financial planning for future- Importance - Types of future financial planning: Insurance planning, Retirement plans. Children's education planning

**Unit V** Credit Management 10 h

Meaning - advantages and disadvantages of credit - Kinds of accounts - Issuers of credit card - Credit card management - Protection against credit card fraud- Resolving credit problems- Do's and Don'ts with card - Credit card Vs Debit Card



## Text Books

- 1 Sinha, Madhu.2017 Financial Planning: A Ready Reckoner, McGraw Hill.Noida.
- 2 Jeff Madura, Mike Casey, Sherry J. Roberts,2014, Personal Financial Literacy, Pearson Education

## References

- 1 Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, 2020. Personal Finance, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
- 2 Arthur J Keown, 2019. Personal Finance (Eighth Edition), Pearson Education, New Delhi .
- 3 Callaghan George, 2019. Personal Finance (Eighth Edition), Macmillan Education, UK
- 4 Indian Institute of Banking & Finance.2017. Introduction to Financial Planning,Taxmann



Course Code	Course Name	Category	L	T	P	Credit
195CI1A5DA	E-COMMERCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concepts and various application issues of e-Commerce.
- the knowledge towards the security over internet for e-Commerce.
- the concept of Electronic Payment Systems

### 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 E Commerce.	K2
CO2	Explain the concepts of E Commerce EDI	K2
CO3	Understand the Security of Network and Privacy	K3
CO4	Apply the knowledge of Electronic Payment System	K4
CO5	Understand the concepts of Internet to Business.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195CI1A5DA	E-COMMERCE	SEMESTER V
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** E-Commerce 12 h

Introduction- Classification of Electronic Commerce – Anatomy of E-Commerce Application –E-Commerce Framework – Advantage and Disadvantage of E-Commerce. E-Commerce Infrastructure: An overview – E-Commerce infrastructure components – Network Access Equipment – Internet Terminology.

**Unit II** Electronic Data Interchange 10 h

Meaning of EDI - Working concepts - Benefits – Legal, security and privacy issues- EDI Software Implementation - Value added networks – Workflow atomization and coordination –Customization and Internal Commerce.

**Unit III** Network Security and Firewall 10 h

Threats to E-Commerce-Security overview- Client server network security – Firewall and network security –Data and message security – Encryption, Cryptography, Public key and Private key- Encrypted documents and electronic mail- Hypertext publishing.

**Unit IV** Electronic Payment Systems 8 h

Types-Digital Token Based Electronic Payment System-Electronic Payment Methods: Credit Payment System - Mobile Payment- GPay – RuPay Cards - Risk – Electronic Fund Transfer.

**Unit V** E-Commerce Applications & Strategies 8 h

Business Models & Revenue Models over Internet, Emerging Trends in e-Commerce, e-Governance, Digital Commerce, Mobile Commerce - Strategies for Business over Web, Internet based Business Models.



## Text Books

- 1 RaviKalakota and Andrew B.Minsfon(2013) ,"Frontiers of Electronic Commerce" Fourteenth Edition, Dorling Kindersley (India) Pvt Ltd.
- 2 Bhsraf Bhasker, 2009, Electronic Commerce 3<sup>rd</sup> Edition Tata Mc Graw Hill Publishing Co Ltd., New Delhi.

## References

- 1 Joseph,P.T.(2010).E-Commerce an Indian Perspective.[3rdEdition]. Prentice-Hall of India Pvt. Ltd., New Delhi, India.
- 2 Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, NewDelhi.
- 3 Whitley., David. (2000). E-Commerce Strategy Technologies and Applications. Tata McGraw Hill, New Delhi,India.
- 4 Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang. (2001).E-Commerce, Fundamentals and Applications. John Wiley &Sons, NewDelhi.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A5DA	CORPORATE GOVERNANCE AND BUSINESS ETHICS	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- Recognize the theory and practice of Corporate Governance.
- Identify the role of Board of directors and other stakeholders.
- Analyze the issues and problems of Corporate Governance in emerging economies.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To know the concepts and fundamental principles of Corporate Governance.	K1
CO2	To understand the issues and challenges of Board committees.	K2
CO3	To identify the problems related with disclosure.	K1
CO4	To understand the motives of Corporate Social Responsibility.	K2
CO5	To apply the ethics in business decision making.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	m	S	m	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	S	M	M
CO5	s	S	S	S	S
<b>S</b>	<b>Strong</b>	<b>M</b>	<b>Medium</b>	<b>L</b>	<b>Low</b>



<b>195AT1A5DA</b>	<b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Corporate Governance 10 h

Corporate Governance – Concepts – Nature – Fundamental Principles – Objectives – Significance – Factors Affecting the Quality of Corporate Governance –Issues & Challenges of Corporate Governance in India.

**Unit II** Board Structure 10 h

Board Structure – Forms of Board – Structural Issues in Board –Issues & Challenges of Board Committee – Need – Structure – Various Committees.

**Unit III** Disclosure 10 h

Disclosure – Concept – Reasons for disclosure – Scope – Financial & Non financial disclosure – Forms of disclosure – Problems in disclosure.

**Unit IV** Corporate Social Responsibility 10 h

Corporate Social Responsibility – Evolution – Concept – Nature – Theoretical Approach– Corporate Social Responsibility & Corporate Governance–Motives of Corporate Social Responsibility – Characteristics – Corporate Social Responsibility in India.

**Unit V** Business Ethics 8 h

Business Ethics – Nature – Characteristics – Scope – Significance – Stages in Ethical Development – Ethical Business Decision Making – Factors Affecting Ethical Business Decision Making.



## Text Books

- 1 Bansal C. L., 2014, "Corporate Governance" 1st Edition, Excel Books Publications, New Delhi.
- 2 Abhishek Mithal, 2014, "Governance Business Ethics & Sustainability", 1st Edition, Pooja Law Publishing Co, New Delhi.

## References

- 1 Dr. Aggarwal S. K. & Dr. Abha Aggarwal, 2013, "Governance Business Ethics & Sustainability" 2nd Edition, Reliance Publications Ltd, New Delhi.
- 2 Gopalsamy. N, 2012," Corporate Governance",1st Edition, New Age International Publishers,New Delhi.
- 3 Subhash Chandra Das, 2009, "Corporate Governance in India an Evaluation", 1st Edition, PHI Learning Private Limited, New Delhi.
- 4 ICFAI, 2004, "Business Ethics & Corporate Governance", 1st Edition, ICFAI University Press Hyderabad.



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	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

**S Strong**

**M Medium**

**L Low**



<b>192MT1A5AA</b>	<b>RESEARCH METHODOLOGY</b>	<b>SEMESTER V</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Introduction to Research 4 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 6 h

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

**Unit III** Experimentation and research 5 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 4 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 5 h

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





## Text Book

- 1 PerterPruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

## 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 for Beginners. SAGE Publications Ltd.: Singapore.
- 4 Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6CA	MANAGEMENT ACCOUNTING	CORE	4	1	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- The conceptual framework of Management Accounting
- Acquire the students with the basic Knowledge of Management Accounting Techniques
- To managerial decision making

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of various Cost, Financial and Management Accounting	K1 & K2
CO2	Obtain knowledge to prepare Ratio analysis and to gain skills to know liquidity, solvency, profitability and construction of balance sheet	K3 & K4
CO3	Ability to do working capital requirements	K3 & K4
CO4	Capture the procedures relating to marginal costing and break even analysis	K3 & K4
CO5	Acquire stuff to prepare various budgeting	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A6CA	MANAGEMENT ACCOUNTING	SEMESTER VI
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**Total Credits: 2**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Management Accounting 10 h

Meaning-Definition – Characteristics - Scope Objectives and 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 10 h

Meaning-Advantages - Limitations-Classification of ratios - Analysis of liquidity – Solvency and Profitability. Working Capital: Working capital requirements and its computation.

**Unit III** Fund Flow Analysis and Cash Flow Analysis 14 h

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

**Unit IV** Marginal costing and Break Even Analysis 13 h

Managerial applications of marginal costing – Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision –Effect of changes in sales price

**Unit V** Budgeting and Budgetary control 13 h

Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget- sales budget - purchase budget- material budget- flexible budget.

**Note: 60% Problem 40% Theory**



## Text Books

- 1 Sharma and Gupta. S.K, 2006, "Management Accounting", Kalyani Publishers, New Delhi.
- 2 Reddy. T.S and Hariprasath Reddy, 2015, "Management Accounting", Margham Publishers, Chennai.

## References

- 1 Jain S.P. and Narang. K.L., 2016, "Cost and Management Accounting", Kalyani Publishers, New Delhi.
- 2 Ramachandran & Srinivasan. R, 1998, "Management Accounting", Sriram Publications, Trichy.
- 3 Maheswari. S.N., 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.
- 4 Gupta. K. L, Gupta. S.P, 2019, "Management Accounting", Sathiya Bhawan Publications, New Delhi.



195FI1A6CP	FINANCIAL ANALYSIS	SEMESTER VI
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**Total Credits:** 2  
**Total Instructions Hours:** 48 h

S.No	Contents
1	<p>Prepare using an Annuity Functions:</p> <p>a) Present value</p> <p>b) Future value</p> <p>c) PMT</p> <p>d) NPER</p> <p>e) RATE</p>
2	<p>Prepare using an Investment Analysis Functions:</p> <p>a) Payback period</p> <p>b) Net present value method</p> <p>c) Profitability index</p> <p>d) Internal rate of return</p>
3	<p>Using Different Methods of Depreciation Calculate:</p> <p>a) Straight line method</p> <p>b) Declining balance method</p> <p>c) Annuity method</p> <p>d) Machine hours rate method</p>
4	Calculate bond valuation & risk and return for securities market
5	<p>Calculate Short Term Financial Ratio:</p> <p>a) Current ratio</p> <p>b) Liquidity ratio</p>
6	<p>Calculate Long Term Financial Ratio:</p> <p>a) Fixed asset ratio</p> <p>b) Debt equity ratio</p> <p>c) Proprietary ratio</p>

Calculate Profitability Ratio:

- 7
- a) Gross profit ratio
  - b) Net profit ratio
  - c) Operating profit

Calculate Turnover Ratio:

- 8
- a) Debtor turnover ratio
  - b) Creditor turnover ratio

**Note:** All the Programmes are Mandatory.



195FI1A6CV	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
<b>Total</b>	<b>40 Marks</b>

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
<b>Total</b>	<b>60 Marks</b>

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



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6SA	PRINCIPLES OF AUDITING	SEC	3	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The concepts of auditing to build knowledge of internal control
- To provide basic skills to verify accounts with vouchers
- To give knowledge about various heads covered under audit process

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Basic concept of Auditing and Investigation with its features	K1
CO2	Learn and verify about internal control with Chartered Accountant	K1, K2 & K3
CO3	To know about the Verification and valuation of assets and liabilities	K2
CO4	Aware of Various modes of Appointment of Company Auditors in Joint Stock Companies	K2 & K3
CO5	Classify the various Investigation of auditing	K2 & K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195FI1A6SA</b>	<b>PRINCIPLES OF AUDITING</b>	<b>SEMESTER VI</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

#### **Unit I** Introduction of Auditing 7 h

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

Skill Test: Differentiate and Present work done by Book Keeper and Accountant

#### **Unit II** Internal Control 8 h

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

Skill Test: Prepare the Contents of Audit Note book for Two wheeler Agency

#### **Unit III** Verification and valuation 7 h

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

Skill Test: Prepare list of Assets to be verified under Intangible Asset

#### **Unit IV** Audit of Joint Stock Companies 7 h

Qualification - Disqualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Audit Report - Contents and Types- contents of Annual report

Skill Test: Draft a Mini Audit Report

#### **Unit V** Audit of computerized accounts 7 h

Meaning – Computer based Accounting Vs Conventional Accounting System- Computer assisted auditing techniques - Internet of Things Auditing.

Skill Test: List out advantages of Computer based Auditing



## 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 Kishnadwala V.H and Kishnadwala N.H, "Principles and Practice of Auditing", Sultan Chand & Sons, New Delhi.
- 2 Jagdish Prakash, 2014, "Auditing - Principles, Practices and Problems", Kalyani Publishers, New Delhi.
- 3 Pradeep Kumar, 2014,"Principles of Auditing", Kalayani Publishers, New Delhi.
- 4 Radha. V, 2008, "Practical Auditing", First Edition, Prasanna & Co, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6DA	PUBLIC FINANCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To provide the basic knowledge about the Public Finance
- To Learn about the different element related to public finance
- To gain the Knowledge about Deficit Financing

### 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 expenditure	K1
CO3	Understand about the Public finance sources	K1
CO4	Aware of major planning areas of Financial environment in Public finance	K2
CO5	Understand about the Deficit Financing	K1

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A6DA	PUBLIC FINANCE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I**      Public Finance      10 h

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

**Unit II**      Public Expenditure      10 h

Meaning- Classification of Public Expenditure- Importance of Public expenditure - Role of Reserve Bank of India in Public Finance - 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      10 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**      Financial Environment and Budget Management      9 h

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

**Unit V**      Deficit Financing      9 h

Meaning - Need- Importance -objectives - Advantages and deficit Financing- Risk - Deficit Financing and National Debt- Deficit Financing in India



## Text Books

- 1 Hajela T.N, 2015, “Public Finance”, Fifth Edition, ANE – Books, New Delhi.
- 2 Varshney J.C., 2015, “Public Finance”, First Edition, SBPD Publishing House, Agra. (Unit I – III).

## References

- 1 Lekhi R.K. & Joginder Singh, 2015, “Public Finance”, Tenth Edition, Kalyani Publishers, New Delhi.
- 2 Maria John Kennedy. M., 2014, “Public Finance”, PHI Learning Private Limited, New Delhi.
- 3 Sundharam K.P.M & Andleg K.K, 1998, “Public Finance Theory and Practice's”, 15th Edition, S. Chand & Company Ltd, New Delhi.
- 4 Sarma J.V.M., 2018, “Public Finance: Principles and Practices”, First Edition, Oxford University Press, India



Course Code	Course Name	Category	L	T	P	Credit
195CI1A6DA	BANKING THEORY LAW AND PRACTICE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the students to get through knowledge about Indian Banking System and the Acts pertaining to it.
- the students with the operations of Banking.
- about E-Banking services.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.	K2
CO2	Understand the functions of banks and different types of banks	K2
CO3	Familiarize the banking services	K3
CO4	Knowledge about duties of a banker	K2
CO5	Understand and the concept of E-Banking and its applications	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	L	S	L
CO2	M	S	L	S	M
CO3	S	S	L	S	M
CO4	S	S	L	S	M
CO5	M	S	M	S	S
<b>S</b>	<b>Strong</b>	<b>M</b>	<b>Medium</b>	<b>L</b>	<b>Low</b>



195CI1A6DA	BANKING THEORY LAW AND PRACTICE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Indian Banking System 10 h

Origin of banks - Definition of Banking - Reserve Bank of India - Powers & Functions - Monetary Policy - Credit Control Measures - Functions of Reserve Bank of India - Financial Services offered by Banks - Relationships between banker and customer - Banking regulation Act 1949.

#### **Unit II** Types of Banks 10 h

Commercial banks - Origin and growth of commercial banks in India - Functions of Commercial Banks\* - Changing role of Commercial Banks - Cooperative Banks - Regional Rural Banks - Agriculture and Rural Development Banks - Development Banks and NBFCs.

#### **Unit III** Banking Services 12 h

Opening of an account - Type of account - documents required for opening a new Accounts - Deposit - types of deposit - Fixed Deposit - RD - Withdrawal - Bank Pass book - KYC - Closing of account and its procedure. Types of Loans and Advances - Secured vs. Unsecured Advances - Advances against various Securities\* - Priority Sector Lending - Non Performing Assets - Basel Norms I, II & III

#### **Unit IV** Cheques 8 h

Cheque - features essentials of valid cheque - crossing - making and endorsement - payment of cheques statutory protection duties to paying banker and collective banker - Refusal of payment cheques Duties holder & holder in due course.

#### **Unit V** E- Banking 8 h

E-Banking# - ATM - CDM - telephone /Mobile Banking - ECS- EFT - NEFT - RTGS - SWIFT - CORE banking - Cheque Truncation System Adequacy Norms - Small Finance Banks - Local Area Banks\* - Payment Banks - India Post Banks - Financial Inclusion - PMJDY-Crypto currency - Block chain technology - Public Finance Management System - Services .

**Note:** \*Self-learning activity - Forms Collection, Creation of models.

# Case study



## Text Books

- 1 Sundharam. K.P.M and Varshney P.N, 2015, "Banking Theory Law & Practice", Sultan Chand & Sons., New Delhi.
- 2 Kandasami. K.P., Natarajan, S., Parameswaran R, 2014, "Banking Law and Practice", S.Chand & Company Pvt. Ltd., New Delhi.

## References

- 1 Gurusamy. S, 2009, "Banking Theory Law & Practice", Tata McGraw Hill Education Private Ltd., New Delhi.
- 2 Maheswari. S.N, 2011, "Banking Theory Law and Practice", Kalyani Publications, Mumbai.
- 3 Santhanam. B, 2012, "Banking Theory Law and Practice", Margam Publications.
- 4 Gupta. R. K, 2001, "Banking Law and Practice", Jain Book Agency, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195AT1A6DA	COMPANY LAW	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Provisions related to prospectus and Memorandum of Association
- The concepts of different types of companies
- The procedures for conducting different types of meetings

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the kinds of companies and documents to be filed	K1
CO2	Understand the provisions related to Memorandum of Association and Prospectus.	K2
CO3	Aware of the contents in Prospectus and liabilities in case of misstatement	K3
CO4	Learn the procedures to conduct a meeting.	K3
CO5	Understand the provisions relating to appointment, qualifications, Powers and duties of Board of Directors and Company Secretary.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195AT1A6DA	COMPANY LAW	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I**      Company 8 h

Definition & Features - Distinction between Company and Partnership -Kinds of Companies - Difference between Private and Public Company- Incorporation of a Company- Certificate of Incorporation - Online Incorporation of Company.

**Unit II**      Memorandum of Association 10 h

Content-Alteration of Memorandum- Doctrine of Ultra Vires - Articles of Association- Content -Alteration of Articles - Difference between Memorandum of Association and Articles of Association -Doctrine of Constructive Notice & Indoor Management.

**Unit III**      Prospectus 10 h

Contents - Shelf Prospectus- Red Herring Prospectus- Deemed Prospectus- Abridged Prospectus - Liabilities in case of Misstatement of Prospectus - Concept of Dematerialized Shares- Book Building.

**Unit IV**      Company Meetings 10 h

Company Meetings - Kinds - Statutory Meeting, Annual General Meeting - Extraordinary General Meeting- Board Meeting - Resolutions, Minutes, Quorum and Proxy.

**Unit V**      Company Management 10 h

Board of Directors - Appointment - Qualifications - Powers - Duties - Liabilities - Managing Director & Manager - Managerial Remuneration - Company Secretary - Appointment, Qualification, Powers and Duties.



## Text Books

- 1 Kapoor N. D, 2014, Company Law: Sultan Chand & Sons, New Delhi
- 2 Ghosh.P. K. & V. Balachandran, 2000, Company Law and Practice: Sultan Chand & Sons, New Delhi

## References

- 1 Kuchhal.M. C, 2012, Secretarial Practice: Vikas Publishing House Pvt. Ltd., New Delhi
- 2 Gupta. O. P, 2015, Company Law: SBPD Publications, Uttar Pradesh.
- 3 Avtar Singh, 1996, Company Law: Eastern Book Company, Lucknow.
- 4 Gogna.P.P.S, 2020, Company Law, Sultan Chand & Sons, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195FI1A6DB	PROJECT FINANCE	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To provide the basic Fundamental about the project finance.
- Students would be quipped to appraise a project.
- Evaluation of Project Appraisal.
- Legal Aspects in Project Frame work.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the concept of project finance	K1
CO2	Understand about the project appraisal	K1
CO3	Know about the debt capital	K1
CO4	Awareness on borrowings of foreign currency	K1
CO5	To know about the financial indicators	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195FI1A6DB	PROJECT FINANCE	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Project Finance Overview and Fundamentals 10 h

Introduction -Meaning - Importance - Parties to a Project Financing - features - Advantages and disadvantages Project Financing - sources of project finance - Perquisites to a Project Financing- Project Financing Risks and Structuring

**Unit II** Project Appraisal 10 h

Meaning - methods -Process- Types -Term loans: Cash credit - Bank Over Draft - Bank Guaranties - purpose - evaluation. Sources of finance: venture capital - leasing - factoring- underwriting of shares and securities.

**Unit III** Legal Aspects in Project Finance 10 h

Introduction - Meaning - Project Agreements - Sub-Contracts- Other Related Agreements- Project Finance Loan Documentation- Contemporary Issues in Project Finance

**Unit IV** Borrowings in Foreign Currency 9 h

Meaning - Importance - Euro Convertible Bond (ECB) - Foreign Currency Convertible Bond (FCCB) - External Commercial Borrowings (ECB)

**Unit V** Financing of Projects 9 h

Meaning - Working Capital Finance for Projects- Project Finance Taxation and Incentives - Export Credit Agencies and Development Finance Institutions, Novel Meaning of Financing Projects



## Text Books

- 1 Balaji C.D., 2017, "Project Management", First Edition, Margham Publications, Chennai.
- 2 Yescombe E. R., 2002, "Principles of Project Finance", First Edition, Elsevier Publishing Services, Chennai.

## References

- 1 Nagarajan. K, 2016, "Project Management", Seventh Edition, New Age International Publishers, Chennai.
- 2 Machirajau. H.R, 1996, "Project Finance", First Edition, Vikash Publishing House, New Delhi
- 3 Padamalatha Suresh, 2004, "Project Finance – Concepts and Applications", 1st Edition, ICFAI University Press, Hyderabad.
- 4 Bhavesh. M. Patel, 2007, "Project Management", Vikas Publication.



Course Code	Course Name	Category	L	T	P	Credit
195CI1A6DB	RETAIL MANAGEMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of retailing, the entities involved, and the impact of decisions on a retail business
- the deal with customers and understand their needs to sustain in the market.
- the non-store-retailing atmospheric principles to analyze current web retailers

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand different types of retailing business.	K1
CO2	Recognize the implication of Consumer Behaviour process in Retailing	K2
CO3	Explore the process of branding in retail segment	K3
CO4	Explore the concept of integrated marketing communications and retail promotions	K3
CO5	Discuss the role of Information technology in Retailing	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195CI1A6DB	RETAIL MANAGEMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to Retailing 10 h

Meaning - Functions of Retailing - Types of Retailing - Functions - Characteristics and Type of Retailers - Forms of Retail Business - Theories of Retailing - Retail Life cycle - Factors affecting Indian Retail Industry - Present Indian Retail Scenario.

**Unit II** Consumer Behaviour in Retail Business 10 h

Consumer Behaviour - Meaning - Buying Decision Process - Implication of Consumer Behaviour process in Retailing - Customer Shopping Behaviour - Types of Shoppers - Retail factors that influence Customer Shopping Behaviour - Customer Service and Satisfaction

**Unit III** Retail Branding 10 h

Definition- Role of Brand in Retail Trade - Advantages of Brand Building to Retailers - Advantages to Consumers- Brand name - Brand Loyalty - Store Loyalty - Consumer Loyalty - Loyalty Schemes - Positioning of a brand - Brand Image - Brand personality - Private Label brands- Corporate Branding

**Unit IV** Retail Communication and Promotion 8 h

Definition - Promotional Objectives - Effect of Promotional Campaign- Promotional Advertising - Window display - Interior display - Showrooms - Exhibitions - Sales promotion - Consumer sales promotions - Dealer Sales Promotion.

**Unit V** Role of Information Technology in Retailing 10 h

Non-store retailing - E-Retailing - Challenges faced - Advantages of Information Technology in Retail trade - Integrated systems and Networking - Kinds of Retailers engaged in Electronic Commerce - Limitations of Web - Future trends - Smart cards - E-cash- Multimedia Kiosk - Electronic body scanners.





## Text Books

- 1 Natrajan L, 2017, "Retail Management", Reprint Edition, Margham Publications, Chennai.
- 2 Barry Berman., Joel.R. Evans and Ritu Srivastava, 2017, "Retail Management - A Strategic Approach", Thirteenth Edition, Pearson Education, New Delhi.

## References

- 1 Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava., 2010, "Retail Management", Second Edition, Oxford Higher Education.
- 2 Harjit Singh, 2014, "Retail Management - A Global Perspective", Third Revised Edition, Sultan Chand & Company Ltd , New Delhi.
- 3 Michael Levy, Barton Weitz and Ajay Pandit, 2012, "Retailing Management", Eighth Special Indian Edition, McGraw Hill Higher Education.
- 4 Gibson G.Vedamani, 2017,"Retail Management", Fifth Edition, Pearson.



Course Code	Course Name	Category	L	T	P	Credit
195AT1A6DB	FUNDAMENTALS OF e-FILING	DSE	4		-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The concepts of filing of income tax return and submit tax documents by using internet.
- The availability of different types of tax returns under various heads of income and learn to differentiate between different types of income tax returns
- About provisions regarding the returns of TDS and GST .

### 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 e-Filing	K1
CO2	Know the e-Filing due dates and Filing of Income Tax Returns.	K2
CO3	Understand the TDS and types of forms available for filing	K2
CO4	Identify the various return mechanism in GST	K3
CO5	Know the Registration and e-Filing of GST return.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195AT1A6DB</b>	<b>FUNDAMENTALS OF e-FILING</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Conceptual Framework 8 h

Meaning of e-filing - Difference between e-filing and regular filing of returns- Benefits and limitations of e-filing - Types of e-filing - e-filing process - Relevant notifications

**Unit II** Income tax and e-filing of ITRs 10 h

Introduction to income tax - Basic terminology - Types of assets - Income taxable under different heads - Basics of computation of total income and tax liability- Deductions available from gross total income- PAN card- Due date of filing of income tax return - Instructions for filling out form ITR-1

**Unit III** TDS and e-filing of TDS returns 10 h

Introduction to the concept of TDS - Provision regarding returns of TDS - Types of forms for filing TDS returns.

**Unit IV** GST Returns 10 h

Legal Framework for returns - Benefits - Return mechanism in GST - Modes of filing return - Types of Returns under GST- GST practitioners - GST portal.

**Unit V** GST and e-filing of GST returns 10 h

Introduction to GST- Registration - relevant notifications regarding e-filing of GST returns - Steps for preparing GST returns.

Note: Theory Only



## Text Books

- 1 Gaur, V.P. and Narang, 2021, D.B. Income Tax law and Practice: Kalyani Publishers, Ludhiana
- 2 Singhania, V. K. ,2019, Student's Guide to GST and Customs Law. New Delhi: Taxmann Publications Pvt. Ltd.

## References

- 1 Singhania, V. K. and Singhania, M. (2018). Students' Guide to Income Tax (University Edition). New Delhi: Taxmann Publications Pvt. Ltd.
- 2 Ahuja, G. and Gupta, R. (2018). Systematic Approach to Income Tax. Gurgaon: Wolters Kluwer India.
- 3 Ahuja, G. & Gupta R., Simplified Approach to GST and Customs Law. Delhi: Flair Publications.
- 4 Singhania, V. K. (2017). Students' Guide to E- Returns with C.D. New Delhi: Taxmann Publications Pvt. Ltd



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)



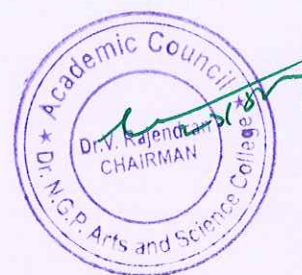
## Text Book

- 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>

  
 BOS Chairman/HoD 22/12/21  
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*B.Com. Finance (Students admitted during the AY 2020-21)*