

**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. International Business Degree**

(For the students admitted during the academic year 2021-22 and onwards)

**Programme: B. Com. International Business**

**Eligibility**

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with International Business 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. To instill positive attitude and ethical values among the students to be successful in personal and professional career.
2. To equip students with current development in the field of international business which cater the current needs of the industry.
3. To build a strong foundation of knowledge and skills in the area of commerce.
4. To enable students with an ability of problem solving and decision making.
5. To expose students in the area of export/import procedures.



**PROGRAMME OUTCOMES:**

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

| PO Number | PO Statement  |
|-----------|---|
| PO1       | Impart the knowledge in the practical application of accounting                 |
| PO2       | Employ the functions of supply chain in international business                  |
| PO3       | Ability to communicate effectively and efficiently with written and oral means  |
| PO4       | Demonstrate the skills in the field of logistics management and port operations |
| PO5       | Exhibit management functions to international business decision making          |





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

| Part          | Subjects  | No.of Papers | Credit  | Semester No.  |
|---------------|---|--------------|---|---------------|
| I             | Tamil / Hindi / French/Malayalam  | 2            | 2 x 3 = 6   | I & II        |
| II            | English   | 2            | 2 x 3 = 6   | I & II        |
| III           | Core (Credits 2,4 )<br>Core - Theory - 13<br>Core - Practical(Lab) - 02<br>Core - Practical - 01<br>Core - Internship - 01<br>Core - Project - 01 | 18           | 13X4=52<br>02X2= 04<br>01X2=02<br>01X8= 08<br>01X4=04<br>70 | I to VI       |
|               | Inter Departmental Course (IDC)   | 4            | 4X4= 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(only for V sem)   | III to V      |
| IV            | 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            |
|               | Research Methodology( AECC)   | 1            | 2   | V             |
|               | Innovation, IPR, Entrepreneurship (AECC)  | 1            | 2   | VI            |
| V             | Extension Activity<br>NSS / Sports / Department Activity  | -            | 1   | I to VI       |
| TOTAL CREDITS |   |              | 140   |               |



## CURRICULUM

## B.Com (International Business)

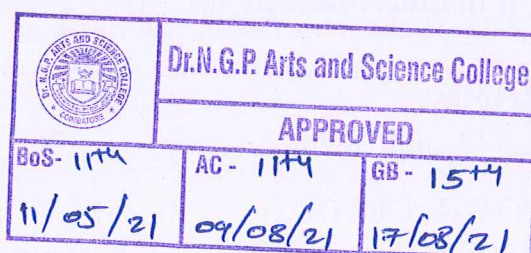
| Course Code    | Course Category    | Course Name                          | L  | T | P | Exam (hours) | Max Marks |     |       | Credits |
|----------------|--------------------|--------------------------------------|----|---|---|--------------|-----------|-----|-------|---------|
|                |                    |                                      |    |   |   |              | CIA       | ESE | Total |         |
| First Semester |                    |                                      |    |   |   |              |           |     |       |         |
| Part – I       |                    |                                      |    |   |   |              |           |     |       |         |
| 211TL1A1TA     | Language - I       | Tamil-I                              | 4  | 1 | - | 3            | 25        | 75  | 100   | 3       |
| 201TL1A1HA     |                    | Hindi-I                              |    |   |   |              |           |     |       |         |
| 201TL1A1MA     |                    | Malayalam-I                          |    |   |   |              |           |     |       |         |
| 201TL1A1FA     |                    | French – I                           |    |   |   |              |           |     |       |         |
| Part – II      |                    |                                      |    |   |   |              |           |     |       |         |
| 211EL1A1EA     | Language - II      | Professional English – I             | 4  | - | 1 | 3            | 25        | 75  | 100   | 3       |
| Part – III     |                    |                                      |    |   |   |              |           |     |       |         |
| 205CO1A1CA     | Core I             | Financial Accounting – I             | 4  | 1 | - | 3            | 25        | 75  | 100   | 4       |
| 195IB1A1CA     | Core II            | Modern Marketing                     | 4  | 1 | - | 3            | 25        | 75  | 100   | 4       |
| 195IB1A1CP     | Core Practical - I | Computer application in Business – I | -  | - | 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 | 3 | 5 | -            | -         | -   | 650   | 22      |

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



Dr.NGPASC

COIMBATORE | INDIA



B.Com.IB (Students admitted during the AY 2021-22)



| Course Code     | Course Category    | Course Name   | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|-----------------|--------------------|---|----|---|---|----------|-----------|-----|-------|---------|
|                 |                    |   |    |   |   |          | CIA       | ESE | Total |         |
| Second Semester |                    |   |    |   |   |          |           |     |       |         |
| Part - I        |                    |   |    |   |   |          |           |     |       |         |
| 191TL1A2TA      | Language - I       | Tamil-II  | 4  | 1 | - | 3        | 25        | 75  | 100   | 3       |
| 201TL1A2HA      |                    | Hindi-II  |    |   |   |          |           |     |       |         |
| 201TL1A2MA      |                    | Malayalam-II  |    |   |   |          |           |     |       |         |
| 201TL1A2FA      |                    | French - II   |    |   |   |          |           |     |       |         |
| Part - II       |                    |   |    |   |   |          |           |     |       |         |
| 211EL1A2EA      | Language - II      | Professional English - II                             | 4  | - | 1 | 3        | 25        | 75  | 100   | 3       |
| Part - III      |                    |   |    |   |   |          |           |     |       |         |
| 205IB1A2CA      | Core III           | Financial Accounting - II                             | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205IB1A2CB      | Core IV            | Principles of Management                              | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205IB1A2CP      | Core Practical- II | Computer application in Business -II - Advanced Excel | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 192MT1B2IC      | IDC - II           | Business Statistics                                   | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| Part - IV       |                    |   |    |   |   |          |           |     |       |         |
| 196BM1A2AA      | AECC - II          | Human Rights  | 2  | - | - | 3        | -         | 50  | 50    | 2       |
| Total           |                    |   | 22 | 3 | 5 | -        | -         | -   | 650   | 22      |



| Course Code    | Course Category | Course Name                     | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|----------------|-----------------|---------------------------------|----|---|---|----------|-----------|-----|-------|---------|
|                |                 |                                 |    |   |   |          | CIA       | ESE | Total |         |
| Third Semester |                 |                                 |    |   |   |          |           |     |       |         |
| 195CM1A3CB     | Core V          | Cost Accounting                 | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A3CA     | Core VI         | International Trade Procedures  | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A3CB     | Core VII        | International Business Strategy | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A3CC     | Core VIII       | Commercial Law                  | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| 192MT1B3IB     | IDC - III       | Business Mathematics            | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A3SA     | SEC - I         | Information Technology          | 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          |                 |                                 | 28 | 2 | - | -        | -         | -   | 700   | 27      |





| Course Code     | Course Category | Course Name                       | L  | T | P | Exam (h) | Max Marks |      |       | Credits |
|-----------------|-----------------|-----------------------------------|----|---|---|----------|-----------|------|-------|---------|
|                 |                 |                                   |    |   |   |          | CI A      | ES E | Total |         |
| Fourth Semester |                 |                                   |    |   |   |          |           |      |       |         |
| Part - III      |                 |                                   |    |   |   |          |           |      |       |         |
| 195IB1A4CA      | Core- IX        | World Economic Resources          | 4  | 2 | - | 3        | 25        | 75   | 100   | 3       |
| 195IB1A4CB      | Core - X        | Financial Markets and Instruments | 4  | 2 | - | 3        | 25        | 75   | 100   | 3       |
| 195IB1A4CC      | Core - XI       | Brand Management                  | 4  | 2 | - | 3        | 25        | 75   | 100   | 3       |
| 196BM1A4IB      | IDC - IV        | Retail Management                 | 4  | 1 | - | 3        | 25        | 75   | 100   | 4       |
| 195IB1A4SA      | SEC - II        | Business Communication            | 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  | - | - | -        | -         | 50   | 50    | 2       |
| 191TL1A4AB      |                 | Advanced Tamil                    |    |   |   |          |           |      |       |         |
| 192PY1A4AA      |                 | General Awareness                 |    |   |   |          |           |      |       |         |
| Total           |                 |                                   | 23 | 7 | - |          |           |      | 600   | 20      |





| Course Code    | Course Category      | Course Name                           | L            | T | P | Exam (h) | Max Marks |     |       | Credits |
|----------------|----------------------|---------------------------------------|--------------|---|---|----------|-----------|-----|-------|---------|
|                |                      |                                       |              |   |   |          | CIA       | ESE | Total |         |
| Fifth Semester |                      |                                       |              |   |   |          |           |     |       |         |
| Part - III     |                      |                                       |              |   |   |          |           |     |       |         |
| 195CI1A5CA     | Core - XII           | Corporate Accounting                  | 5            | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A5CA     | Core - XIII          | Logistics and Supply Chain Management | 4            | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A5CB     | Core - XIV           | Taxation                              | 4            | 2 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A5CP     | Core Practical - III | Banking and EXIM Documentation        | -            | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 195IB1A5SA     | SEC - III            | Human Resource Management             | 3            | - | - | 3        | 25        | 75  | 100   | 3       |
| 195IB1A5DA     | DSE - I              | Organizational Behaviour              | 4            | - | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A5DB     |                      | Garment Merchandising                 |              |   |   |          |           |     |       |         |
| 195IB1A5DC     |                      | Business Analytics                    |              |   |   |          |           |     |       |         |
| 195IB1A5TA     | IT                   | Industrial Training                   | Grade A to C |   |   |          |           |     |       |         |
| 195IB1A5LA     | LoP                  | Lab on Project                        | -            | - | - | -        | 50        | -   | 50    | 1       |
| Part - IV      |                      |                                       |              |   |   |          |           |     |       |         |
| 192MT1A5AA     | AECC - IV            | 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       |                 |                                  |    |   |   |          |           |     |       |         |
| 195IB1A6CA     | Core - XV       | Management Accounting            | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A6CB     | Core - XVI      | Banking and Foreign Exchange     | 4  | - | - | 3        | 25        | 75  | 100   | 3       |
| 195IB1A6CV     | Core - XVII     | Project                          | -  | - | 8 | -        | 40        | 60  | 100   | 4       |
| 195IB1A6SA     | SEC - IV        | Customer Relationship Management | 3  | - | - | 3        | 25        | 75  | 100   | 3       |
| 195IB1A6DA     | DSE-II          | Digital Marketing                | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A6DB     |                 | Advertising and Sales Promotion  |    |   |   |          |           |     |       |         |
| 195IB1A6DC     |                 | Business Environment             |    |   |   |          |           |     |       |         |
| 195IB1A6DD     | DSE-III         | Entrepreneurial Development      | 4  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195IB1A6DE     |                 | Insurance Management             |    |   |   |          |           |     |       |         |
| 195IB1A6DF     |                 | Principles of Auditing           |    |   |   |          |           |     |       |         |
| Part - IV      |                 |                                  |    |   |   |          |           |     |       |         |
| 195BI1A6AA     | AECC - VI       | Innovation and IPR               | 2  | - | - | 3        | -         | 50  | 50    | 2       |
| Part-V         |                 |                                  |    |   |   |          |           |     |       |         |
| 195IB1A6XA     |                 | Extension Activity               | -  | - | - | -        | -         | -   | 50    | 1       |
| Total          |                 |                                  | 21 | 1 | 8 | -        | -         | -   | 700   | 26      |
| Grand Total    |                 |                                  |    |   |   |          |           |     | 3900  | 140     |



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.     | 195IB1A5DA  | Organizational Behaviour |
| 2.     | 195IB1A5DB  | Garment Merchandising    |
| 3.     | 195IB1A5DC  | Business Analytics       |

### Semester VI (Elective II)

#### List of Elective Courses

| S. No. | Course Code | Name of the Course              |
|--------|-------------|---------------------------------|
| 1.     | 195IB1A6DA  | Digital Marketing               |
| 2.     | 195IB1A6DB  | Advertising and Sales Promotion |
| 3.     | 195IB1A6DC  | Business Environment            |

### Semester VI (Elective III)

#### List of Elective Courses

| S. No. | Course Code | Name of the Course          |
|--------|-------------|-----------------------------|
| 1.     | 195IB1A6DD  | Entrepreneurial Development |
| 2.     | 195IB1A6DE  | Insurance Management        |
| 3.     | 195IB1A6DF  | Principles of Auditing      |





### 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      | 195IB1A3GA  | International Business |

### Semester IV (GE-II)

| S. No. | Course Code | Course Name     |
|--------|-------------|-----------------|
| 1      | 195IB1A4GA  | Business Ethics |

### EXTRA CREDIT COURSES

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

| S. No. | Course Code | Course Name        |
|--------|-------------|--------------------|
| 1      | 195IB1ASSA  | Consumer Behaviour |
| 2      | 195IB1ASSB  | Banking            |

### CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

| S. No. | Programme Code and Name                          | Course Code | Course Name   |
|--------|--|-------------|---|
| 1      | 5IB6A  |             | Diploma in Logistics Management                               |
| 2      | 5IB5A<br>Soft Skills and Personality Development | 195IB5A1CA  | Certificate Course in Soft Skills and Personality Development |
| 3      | 5IB5B<br>Freight Forwarding                      | 195IB5B1CA  | Certificate Course in Freight Forwarding                      |



## 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 2020-21

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

### 1. NOMENCLATURE

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

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

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

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

#### a) Core Courses

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

#### b) Inter Disciplinary Course (IDC)

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

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

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

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



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

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

### 1.5 Lab on Project (LoP)

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

### 1.6 Project work

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

### Extra credits

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

### Advanced Learner Course (ALC):

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





## 2. STRUCTURE OF PROGRAMME

### 2.1 PART – I: LANGUAGE

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

### 2.2 PART – II : ENGLISH

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

### 2.3 PART – III :

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

### 2.4 PART IV

#### 2.4.1 Ability Enhancement Compulsory Course

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

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

(OR)

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

(OR)

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



## 2.5 PART V: EXTENSION ACTIVITIES

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

### a) Institutional

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

### b) Department Association

Membership and active participation in the department association activities.

### c) Clubs

Membership and active participation in any one club activities.

## 1. CREDIT ALLOTTMENT

The following is the credit allotment:

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

## 2. DURATION OF THE PROGRAMME

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





### 3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

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

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



#### 4. EXAMINATIONS

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

##### (i) Theory Courses

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

##### (ii) For Practical/ Courses

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

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

##### Continuous Internal Assessment for Practical Courses:

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





### Project viva-voce / Industrial Training

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

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

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

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

### Part - IV

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



## 6.1 CONTINUOUS ASSESSMENT EXAMS

### 6.1 Theory courses

#### a) Continuous Internal Assessment test (CIA)

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

#### b) Utilization of Library

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

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

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

#### c) Class Participation

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





## d) Papers / Reports/ Assignments/ Class Presentation

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

## Continuous Assessment OBE Rubrics Score Sheet

Degree: \_\_\_\_\_ Branch: \_\_\_\_\_ Semester: \_\_\_\_\_

Course Code: \_\_\_\_\_ Course: \_\_\_\_\_

Max. Marks: \_\_\_\_\_ Internal: \_\_\_\_\_ External: \_\_\_\_\_ Total: \_\_\_\_\_

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



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

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





## 7. FOR PROGRAMME COMPLETION

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

Student has to complete the following:

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

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

Based on the performance Grade will be awarded as follows:

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

- iii) Skill Enhancement Training

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



## 8. EXTRA CREDITS

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

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

### 8.1 Proficiency in foreign language

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

### 8.2 Proficiency in Hindi

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

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

### 8.3 Self-study Course

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

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





#### 8.4 Typewriting/Short hand

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

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

#### 8.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

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

#### 8.6 CA/ICSI/CMA

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

#### 8.7 Sports and Games

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

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

#### 8.8 Online Courses

Pass in any one of the online courses

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



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

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

## 8.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

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

## 8.11 Representation

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





| Course Code | Course Name      | Category | L | T | P | Credit |
|-------------|------------------|----------|---|---|---|--------|
| 211TLIA1TA  | 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



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|            |                 |            |
|------------|-----------------|------------|
| 211TLIA1TA | தமிழ்த்தாள் - I | SEMESTER I |
|------------|-----------------|------------|

Total Credits: 03

Total Instruction Hours: 60 h

## Syllabus

**Unit I** மறுமலர்ச்சிக் கவிதைகள் 12 h

1. உயிர் பெற்ற தமிழர் பாட்டு - பாரதியார்
2. படி - பாரதிதாசன்
3. போராடப் புறப்பட்டோம் - தமிழ் ஒளி
4. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை
5. திரைத்தமிழ்
  - அ) சும்மா கிடந்த நிலத்தை எனத்தொடங்கும் பாடல் -
  - பட்டுக்கோட்டை கல்யாண சுந்தரனார்
  - ஆ) சமரசம் உலாவும் இடமும் எனத்தொடங்கும் பாடல் - மருதகாசி
  - இ) உன்னை அறிந்தால் எனத்தொடங்கும் பாடல் - கண்ணதாசன்

**Unit II** புதுக்கவிதைகள் 12 h

1. கடமையைச் செய் - மீரா
2. அம்மாவின் பொய்கள் - ஞானக்கூத்தன்
3. செருப்புடன் ஒரு பேட்டி - மு.மேத்தா
4. ஒரு சிங்கவால் குரங்கின் மரணம் - சிற்பி
5. கடல்கோள் 2004 - முத்தமிழ் விரும்பி
6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்
7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார்
8. ஹைகூ கவிதைகள் - 15 கவிதைகள்

**Unit III** பெண்ணியம் 08 h

1. ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும் - தாமரை
2. நீரில் அலையும் முகம் - அ. வெண்ணிலா
3. தொட்டிச் செடி - இளம்பிறை
4. ஏனிந்த வித்தியாசங்கள் - மல்லிகா



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## Unit IV சிறுகதைகள்

15 h

- |                        |                    |
|------------------------|--------------------|
| 1. வேப்பமரம்           | - ந. பிச்சமூர்த்தி |
| 2. அகல்யை              | - புதுமைப்பித்தன்  |
| 3. ஒருபிடி சோறு        | - ஜெயகாந்தன்       |
| 4. காய்ச்சமரம்         | - கி. ராஜநாராயணன்  |
| 5. நிராசை              | - பாமா             |
| 6. 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 . 2021. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி. நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை.

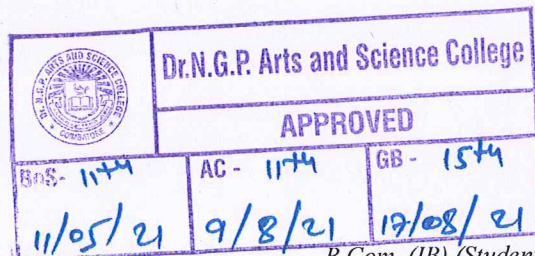
## References

- 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/>>



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B.Com. (IB) (Students admitted during the AY 2021-22)

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

Total Credits: 03

Total Instruction Hours: 60 h

## Syllabus

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

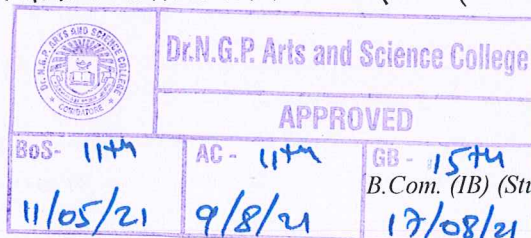
## Text Books

- 1 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड' अशोक नगर  
इलाहाबाद-211001 (Unit - I)
- 2 प्रकाशक: गोविन्द प्रकाशन सदर बाजार, मथुरा उत्तर प्रदेश - 281001 (Unit-II)
- 3 पुस्तक: व्याकरण प्रदिप - रामदेव प्रकाशक: हिन्दी भवन 36 टेंगोर 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)



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B.Com. (IB) (Students admitted during the AY 2021-22)

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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |               |            |
|------------|---------------|------------|
| 201TL1A1MA | MALAYALAM - I | SEMESTER I |
|------------|---------------|------------|

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

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

## Text Books

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


## References

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



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|   |           |           |
|---|-----------|-----------|
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| <b>APPROVED</b>   |           |           |
| BoS- 1174   | AC - 1174 | GB - 1574 |
| 4/05/21   | 09/08/21  | 17/08/21  |

B.Com. (IB) (Students admitted during the AY 2021-22)

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

Total Credits: 3

Total Instruction Hours: 60 h

## Syllabus

## Unit I Salut I Page 10

12 h

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

## Unit II Enchanté I Page 20

12 h

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

## Unit III J'adore I Page 30

12 h

| Objectifs de Communication  | Tâche   | Activités de réception et de production orale   |
|---|---|---|
| <ul style="list-style-type: none"> <li>• Exprimer ses goûts.</li> </ul> | Dans un café, participer à une soirée de rencontres | <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<br>de taches<br>d'appréciation. | qui parler des goûts de<br>quelqu'un d'autre. |
|--|--|---|

**Unit IV J'adore I Page 30**

14 h

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

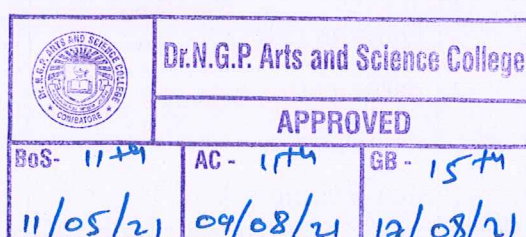
**Unit V Tu veux bien? Page 46**

10 h

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

**Text Books**

- 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.



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| Course Code | Course Name              | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 211EL1A1EA  | PROFESSIONAL ENGLISH - I | Language | 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



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B.Com. (IB) (Students admitted during the AY 2021-22)

|                   |                                 |                   |
|-------------------|---------------------------------|-------------------|
| <b>211EL1A1EA</b> | <b>PROFESSIONAL ENGLISH - I</b> | <b>SEMESTER I</b> |
|-------------------|---------------------------------|-------------------|

**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.

|  |          |          |
|--|----------|----------|
|  <b>Dr.N.G.P Arts and Science College</b> |          |          |
| <b>APPROVED</b>  |          |          |
| BoS- 174   | AC - 174 | GB - 154 |
| 11/05/21   | 9/08/21  | 18/08/21 |



| 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   | L   | S   | L   |
| CO2     | S   | L   | L   | M   | M   |
| CO3     | S   | L   | M   | S   | L   |
| CO4     | S   | S   | S   | S   | L   |
| CO5     | S   | M   | L   | S   | M   |

S

Strong

M

Medium

L

Low





|            |                         |            |
|------------|-------------------------|------------|
| 205CO1A1CA | FINANCIAL ACCOUNTING -I | SEMESTER I |
|------------|-------------------------|------------|

**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.

|   |               |               |
|---|---------------|---------------|
|  <b>Dr.N.G.P. Arts and Science College</b> |               |               |
| <b>APPROVED</b>   |               |               |
| BoS- 11/11/21   | AC - 11/11/21 | GB - 15/11/21 |
| 11/05/21  | 9/08/21       | 17/08/21      |





| Course Code | Course Name      | Category | L | T | P | Credit |
|-------------|------------------|----------|---|---|---|--------|
| 195IB1A1CA  | MODERN MARKETING | CORE     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The core concepts of marketing and the role of marketing in business and society.
- The concept of unique marketing mix and the real world experiences in an internship.
- The behavior of consumers in different environment.

### 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 global marketing, green marketing, along with their ethics and career opportunities. | K1,K2           |
| CO2       | Understand the functions of marketing, the risk bearing and gain marketing information.                   | K1,K2           |
| CO3       | Aware of needs and factors that influence the consumer Behavior and Scrutinizes the CRM.                  | K1,K2           |
| CO4       | Gain knowledge on branding, labeling, promotional mix cognizant about the pricing and its strategies.     | K1,K2           |
| CO5       | Obtain knowledge on Bureau of Indian standards, AGMARK and Consumer Protection Act.                       | K1,K2           |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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B.Com. (IB) (Students admitted during the AY 2021-22)

|            |                  |            |
|------------|------------------|------------|
| 195IB1A1CA | MODERN MARKETING | SEMESTER I |
|------------|------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Marketing 12 h

Marketing -Definition of market and marketing-Importance of marketing -  
Modern marketing concept - Global marketing - E-marketing -Telemarketing -  
Green marketing - Marketing ethics - Career opportunities in marketing

**Unit II** Marketing Functions 11 h

Marketing functions - Buying - Selling - Transportation - Storage - Financing -  
Risk bearing - Standardization -Market information - Market segmentation

**Unit III** Marketing Mix 16 h

Marketing mix - Product mix -Meaning of product -Product life cycle -Branding-  
labeling - Price mix -Importance - Pricing objectives - Pricing strategies - Place mix  
Promotion mix: Personal selling and Sales promotion - Importance of channels of  
distribution - Functions of middlemen - Importance of retailing in today's context  
advertisement - Media of advertisement

**Unit IV** Consumer Behavior 11 h

Consumer Behavior -Meaning - Need for Studying Consumer Behavior-Factors  
Influencing Consumer Behavior- Customer Relationship Marketing.

**Unit V** Marketing and Government 10 h

Marketing and Government -Bureau of Indian Standards - Agmark -Consumerism  
- Consumer Awareness - Consumer Protection Act - Rights of Consumers.






### Text Books

- 1 Pillai.R.S.N and Baghavathy.N, Reprint 2012, "Modern Marketing", Sultan Chand and sons Publishers, New Delhi.
- 2 Gupta .C.B and RajanNair.N, Reprint 2012,"Marketing Management", Sultan Chand and Sons Publishers, New Delhi.

### References

- 1 Philip Kotler, 2014, Principles of Marketing, "Principles of Marketing", 16th Ed, Pearson Education Pvt", United Kingdom.
- 2 Ramasamy.R. V.S and Namakumari, "Marketing Management", 3rd Ed, MacMillan India. Limited, New Delhi.
- 3 S.A.Sherlekar, 2014, "MarketingManagement", 14th Ed, Himalaya Publishing House, Mumbai.
- 4 Mohammad Amanatuallh ,2000, "Principles of Modern Marketing", 4th Ed, Kalyani Publications, New Delhi

|   |              |              |
|---|--------------|--------------|
|  |              |              |
| Dr.N.G.P Arts and Science College   |              |              |
| APPROVED  |              |              |
| BoS- 11/5/21  | AC - 11/5/21 | GB - 15/5/21 |
| 11/05/21  | 9/08/21      | 17/08/21     |



|            |                                    |            |
|------------|------------------------------------|------------|
| 195IB1A1CP | COMPUTER APPLICATION IN BUSINESS-I | SEMESTER I |
|------------|------------------------------------|------------|

Total Credits: 2

Total Instructions Hours: 48h


| S.No | Contents  |
|------|---|
| 1    | Preparation of Chairman's speech and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace   |
| 2    | Preparation of invitation for the college function using Text boxes and clipart   |
| 3    | Preparation of Invoice and Account sales by using: Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.  |
| 4    | Preparation of Class Time Table using the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.   |
| 5    | Preparation of Shareholders meeting letter for 10 members using mail merge Operation.   |
| 6    | Preparation of PowerPoint presentation for a product Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. Add different Themes. The presentation should work in manual mode |
| 7    | Preparation of PowerPoint presentation for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode   |
| 8    | Preparation of PowerPoint presentation for Company Advertisement  |
| 9    | Presentation of slides for the Seminar/Lecture Presentation using animation effects and performs the following operations: Creation of different slides, changing background color, font color using word art.  |
| 10   | Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.   |





- 11 Preparation of a payroll database of an organization with the following details: Employee id, Employee name, Date of birth, Department and designation, Date of appointment, Basic pay, Dearness allowances, House rent allowance and other deductions if any. Perform queries for different categories.
- 12 Preparation of mailing labels for student database which should include atleast three table with atleast two fields with the following details: Roll Number, Name, Course, Year, College name, University, Address, Phone number.

**Note:** Out of 12 programs 10 is compulsory

|   |           |           |                                    |  |  |
|---|-----------|-----------|------------------------------------|--|--|
|  |           |           | Dr.N.G.P. Arts and Science College |  |  |
| APPROVED  |           |           |                                    |  |  |
| BoS- 11th   | AC - 11th | GB - 15th |                                    |  |  |
| 11/05/21  | 9/08/21   | 17/08/21  |                                    |  |  |



| 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





|            |                    |            |
|------------|--------------------|------------|
| 205FI1A1IA | BUSINESS ECONOMICS | SEMESTER I |
|------------|--------------------|------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### Unit I Demand Analysis 8 h

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.

#### Unit II Supply and Cost Analysis 8 h

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.

#### Unit III Business Cycle and Inflation 10 h

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

#### Unit IV Monetary and Fiscal Policy 10 h

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.

#### Unit V National Income 12 h

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

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| APPROVED  |           |           |
| BoS- 11+4   | AC - 11+4 | GB - 15+4 |
| 11/05/21  | 9/08/21   | 17/08/21  |





| Course Code | Course Name                               | Category | L | T | P | Credit |
|-------------|---|----------|---|---|---|--------|
| 193MB1A1AA  | VALUE EDUCATION-<br>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



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COIMBATORE | INDIA

B.Com. (IB) (Students admitted during the AY 2021-22)



|            |   |            |
|------------|---|------------|
| 193MB1A1AA | VALUE EDUCATION-<br>ENVIRONMENTAL STUDIES | SEMESTER I |
|------------|---|------------|

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 welfare. 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.



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|   |            |            |
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| BoS- 11/14  | AC - 11/14 | GB - 15/14 |
| 11/05/21  | 9/08/21    | 19/08/21   |

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## 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.

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| BoS- 11+4   |  | AC- 11+4 |                                   | GB- 15+4 |  |
| 11/05/21  |  | 9/08/21  |                                   | 17/08/21 |  |





| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 191TLIA2TA  | 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



|            |                           |             |
|------------|---------------------------|-------------|
| 191TLIA2TA | பகுதி-1: தமிழ் - தாள்- II | SEMESTER II |
|------------|---------------------------|-------------|

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



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## 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, வழுவுமைதி, 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 புக்ஹவுஸ் (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/>>

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| Dr.N.G.P. Arts and Science College  |                       |                       |
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| BoS- 12 <sup>th</sup>   | AC - 12 <sup>th</sup> | GB - 12 <sup>th</sup> |
| 27/12/21  | 23/03/22              | 28/03/22              |



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| 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



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|            |           |             |
|------------|-----------|-------------|
| 201TL1A2HA | HINDI -II | SEMESTER II |
|------------|-----------|-------------|

Total Credits: 03

Total Instruction Hours: 60 h

## Syllabus

## Unit I

12 h

आधुनिक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरवारी 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 प्रदिप – 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

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| <b>APPROVED</b>   |           |           |
| BoS- 12th   | AC - 12th | GB - 12th |
| 27/12/21  | 23/03/22  | 28/03/22  |



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B.Com.IB (Students admitted during the AY 2021-22)

| 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



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|------------|---------------|-------------|
| 201TL1A2MA | MALAYALAM -II | SEMESTER II |
|------------|---------------|-------------|

Total Credits: 3


Total Instruction Hours: 60 h

## Syllabus

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

## Text Books

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

|   |                       |                       |
|---|-----------------------|-----------------------|
|  <b>Dr.N.G.P. Arts and Science College</b> |                       |                       |
| <b>APPROVED</b>   |                       |                       |
| BoS- 12 <sup>th</sup>   | AC - 12 <sup>th</sup> | GB - 12 <sup>th</sup> |
| 29/12/21  | 23/03/22              | 28/03/22              |



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| 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



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|            |            |             |
|------------|------------|-------------|
| 201TL1A2FA | FRENCH -II | SEMESTER II |
|------------|------------|-------------|

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'invitation sur un répondeur téléphonique.</li> <li>Inviter quelqu'un à accepter ou refuser l'invitation.</li> </ul> |
|--|--|--|

#### 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> |
|---|--|--|

#### 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> |
|--|--|--|

#### 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> |
|--|---|---|

#### 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> |
|---|---|---|



## Text Books

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

|   |                       |                       |                                    |
|---|-----------------------|-----------------------|------------------------------------|
|  |                       |                       | Dr.N.G.P. Arts and Science College |
| APPROVED  |                       |                       |                                    |
| BoS- 12 <sup>th</sup>   | AC - 12 <sup>th</sup> | GB - 12 <sup>th</sup> |                                    |
| 27/12/21  | 23/03/22              | 28/03/22              |                                    |



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| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 211EL1A2EA  | PROFESSIONAL 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



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|            |                           |             |
|------------|---------------------------|-------------|
| 211EL1A2EA | PROFESSIONAL ENGLISH - II | SEMESTER II |
|------------|---------------------------|-------------|

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

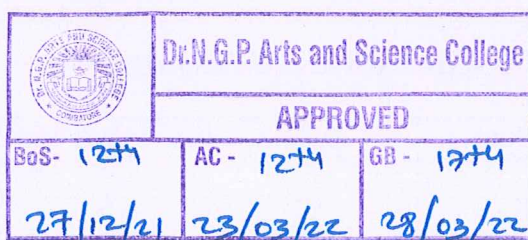
Etiquettes and Manners: Home, Table and Business, Time Management

**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.



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| Course Code | Course Name             | Category | L | T | P | Credit |
|-------------|-------------------------|----------|---|---|---|--------|
| 205IB1A2CA  | FINANCIAL ACCOUNTING II | CORE     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The conceptual principles and to develop as an expertise in handling the accounts.
- The structure of income statements, claims & balance sheet relating to branches, royalties.
- The maintenance of accounts of partnership firms.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Interpret and explain the performance of branches and familiarize the accounting treatments of royalties.                 | K3              |
| CO2       | Demonstrate the procedure in departmental accounting and to understand the accounting treatment for hire purchase system. | K3              |
| CO3       | Understand the concepts of partnership accounting and the accounting treatment of admission of partners                   | K3              |
| CO4       | Interpret the financial result after retirement and death of a partner.   | K3              |
| CO5       | Discuss and solve problems relating to insolvency of partners.  | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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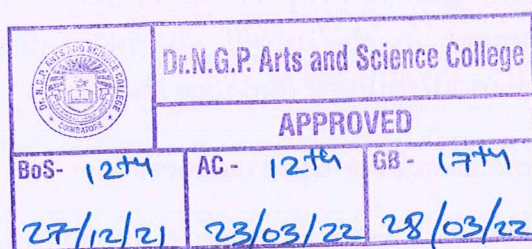


### Text Books

- 1 Reddy T S & Murthy A ,(2015)."Financial Accounting", (6th Ed.), Margham Publication, Chennai.
- 2 Jain S.P &Narang K.L.,(2018). "Principles of Accountancy", Kalyani Publishers, New Delhi .

### References

- 1 Arulandam. M.A and Ramaan.K.S, (2012). Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 2 Reddy T.S and Murthy A, Venugopal Reddy, (2015). Financial Accounting II. Margham Publication, Chennai.
- 3 Shukla MC,GrewalT.S. & Gupta S.C., (2017). Advanced Accountancy, Sultan Chand &Sons, New Delhi.
- 4 Gupta RL &Radhasamy,. (2018). Advanced Accountancy, (Vol I, 13th Edn.) Sultan Chand & Sons, New Delhi .



|            |                         |             |
|------------|-------------------------|-------------|
| 205IB1A2CA | FINANCIAL ACCOUNTING II | SEMESTER II |
|------------|-------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Branch and Royalty accounting 12 h

Branch accounts (Only dependent branch): Debtor system- Stock and debtors system - Accounting of royalties- Meaning- Technical terms- Recoupment- Methods of recoupment- Specimen journal entries - Accounting treatment of royalties.

**Unit II** Departmental accounting and Hire purchase system 12 h

Departmental accounts: Meaning of departments and departmental accounting- Need- Advantages and limitations - Difference between department and branch account -Basis for allocation of expenses - Inter departmental transfer at cost or selling price- Hire purchase system: Meaning - Features - Model journal entries- Default and repossession -Hire purchase trading account.

**Unit III** Partnership account : Fundamentals and Admission 12 h

Partnership account: Definition of partnership-Interest on capital -Interest on drawings -Profit and loss appropriation account -Capital account of partners. Admission: Adjustment in the profit sharing ratio - Treatment of goodwill- Revaluation of asset and liabilities -Balance sheet.

**Unit IV** Retirement and death of partners 12 h

Retirement: Introduction- Profit sharing ratio - Treatment of goodwill- Revaluation of asset and liabilities -Balance sheet - Retirement cum admission of a partner. Accounting treatment of death of a partner.

**Unit V** Dissolution and Insolvency of partners 12 h

Dissolution- Insolvency of partners - Meaning of insolvent- Procedure under insolvency acts- Distinction between insolvency of an individual and a partnership firm - Garner Vs Murray - Deficiency A/c - Piecemeal distribution (Maximum loss method only)- Insolvency code.

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



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| Course Code | Course Name              | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 205IB1A2CB  | PRINCIPLES OF MANAGEMENT | CORE     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basic principles of management.
- The steps involved in decision making process in an organization.
- The leadership skills to work in or to run an organization

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the nature, scope and principles of management.  | K3              |
| CO2       | Learn the steps in planning and decision making.  | K4              |
| CO3       | Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively. | K4              |
| CO4       | Know the recruitment process, motivation and leadership styles.   | K4              |
| CO5       | Comprehend the techniques of control and co-ordination for further implementation and growth.                   | K4              |

### 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   | M   | S   | S   |
| CO4     | M   | S   | M   | S   | M   |
| CO5     | S   | S   | M   | S   | S   |

S Strong

M Medium

L Low



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|            |                          |             |
|------------|--------------------------|-------------|
| 205IB1A2CB | PRINCIPLES OF MANAGEMENT | SEMESTER II |
|------------|--------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Management 12 h

Definition- Nature and scope- Importance- Functions of management-Management as an art, science and profession- Scientific management-Henry Fayol's principles of management- Levels of management-Trends and challenges of management in global scenario - Management by objectives(MBO) - Management by exception(MBE).

#### Unit II Planning and Decision making 12 h

Planning: Definition - Nature-Purpose-Types of plans-Steps in planning-Characteristics of sound plan-Elements of planning-Planning tools and techniques-Limitations of planning. Decision making: - Steps involved in decision making-Principles of decision making-Types of decisions-Traditional and modern techniques.

#### Unit III Organizing and Span of control 12 h

Organizing: Definition- Principles -Nature- Types - Importance - Elements of organizing- Process - Delegation of authority -Centralization and Decentralization - Line and Staff organization- Span of control -Departmentation.

#### Unit IV Staffing and Motivation 12 h

Staffing: Meaning and definition - Functions - Recruitment - Importance - Sources of recruitment - Selection process - Training- Types-Methods of training. Motivation: Importance of motivation- Maslow's need hierarchy theory- X, Y, Z theories - Techniques of employee motivation. Leadership: Concept and functions - Importance- Qualities of a leader- Leadership traits and styles.

#### Unit V Control and Co-ordination 12 h

Control: Meaning and definition - Importance of control - Nature and objectives-Process of control- Techniques of control - Requirements for effective control. Co-ordination: Need for co - ordination - Techniques involved in co-ordination.



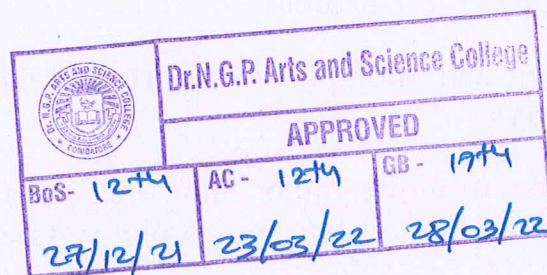


### Text Books

- 1 Dinkar Pagare. R, 2018, "Business Management", 6th Ed, Sultan Chand & Sons, New Delhi.
- 2 Prasad L.M, 2015, "Principles and Practice of Management", 8th Ed, Sultan Chand & Sons, New Delhi.

### References

- 1 Sharma. R.K. and Shashi K. Gupta, 2020, "Principles of Management", Kalyani Publishers, Chennai.
- 2 Tripathi & Reddy, 2004, "Principles of Management", Tata McGraw-Hill Education, New Delhi.
- 3 Jayasankar. J, 2015, "Principles of Management", Margham Publishers, Chennai.
- 4 Harold Koontz, Heinz Weihrich, Mark. V, 2020, "Business Management", 11th Ed, McGraw Hill, New York.



|            |  |             |
|------------|--|-------------|
| 205IB1A2CP | COMPUTER APPLICATION IN BUSINESS- II<br>ADVANCED EXCEL | SEMESTER II |
|------------|--|-------------|

Total Credits: 2

Total Instructions Hours: 48h

| S.No | List of Experiments  |
|------|--|
| 1    | Create worksheets, moving and copying worksheets, grouping worksheets, adding and deleting worksheets.   |
| 2    | Understand how to protect the data, password for workbook, unblocking cells.   |
| 3    | Understanding how to sort a data, sort multiple levels, filter data, advanced filter.  |
| 4    | Create pivot table and set pivot table options and adding subtotals to pivot tables.   |
| 5    | Understand chart wizard using chart design options and tools, combo charts, chart format tools.  |
| 6    | Working with multiple worksheets and workbooks, use links and 3 - D references.  |
| 7    | Creating formulas, auto sum, and common formulas, searching for formulas, using relative and absolute references.                              |
| 8    | Use IF statements, Nested IF, SUMIF, AVERAGEIF, COUNTIF.   |
| 9    | Scenario analysis, data tables in scenario analysis, what - if analysis, mats and trig functions, text functions in excel.                     |
| 10   | Use LOOKUP functions, VLOOKUPS, HLOOKUPS.  |
| 11   | Understanding to macros, custom number formats in excel, using customs list, working with templates, data encrypting and finalizing workbooks. |
| 12   | Understanding workbook views, zoom features, split windows, viewing multiple windows, minimize the ribbon, worksheet backgrounds.              |

**Note:** Out of 12 programmes 10 is compulsory



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

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S                      Strong                      M                      Medium                      L                      Low



|            |                     |             |
|------------|---------------------|-------------|
| 192MT1B2IC | BUSINESS STATISTICS | SEMESTER II |
|------------|---------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Statistics 9 h

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data- Primary and Secondary Data - Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

#### Unit II Measures of Central Value and Dispersion 9 h

Function of an Average - Characteristics of Typical Average - Limitations - Properties - Mean - Calculation of Mean - Merits of - Mean - Demerits of Mean - Median - Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation - Standard Deviation

#### Unit III Correlation and Regression 9 h

Types of Correlation - Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation- Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression - Regression Equations - Regression equation of Y on X - Regression equation of X on Y

#### Unit IV Analysis of Time Series 9 h

Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend - Graphic Method - Semi Average Method - Moving Average Method - Method of Least Squares - Method of Simple Averages





**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

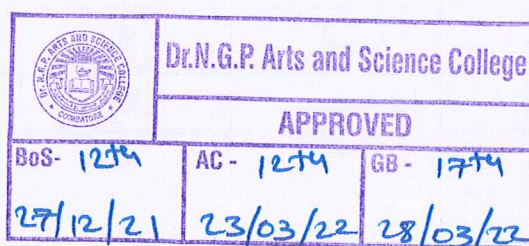
**Note: 20% Theory and 80% Problem**

**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.



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*B.Com.IB (Students admitted during the AY 2021-22)*

| 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



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*B.Com.IB (Students admitted during the AY 2021-22)*



|            |              |             |
|------------|--------------|-------------|
| 196BM1A2AA | HUMAN RIGHTS | SEMESTER II |
|------------|--------------|-------------|

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.



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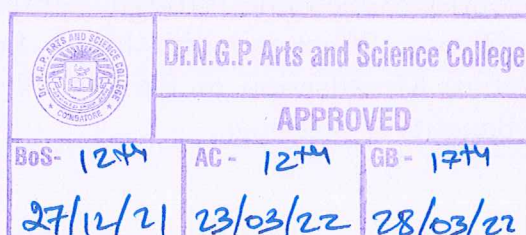
**Unit V** Human Rights and Rights of Women and Children

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.



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| Course Code | Course Name                    | Category | L | T | P | Credit |
|-------------|--------------------------------|----------|---|---|---|--------|
| 195IB1A3CA  | INTERNATIONAL TRADE PROCEDURES | CORE     | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basics of international trade and to learn a depth knowledge on India's foreign trade.
- The types of documentation used in international trade.
- The basic rights and obligations of buyers and sellers outlined by international sale of goods.

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Familiarize the concept of International trade and to have the understanding on India's Foreign trade. | K1,K2,K3        |
| CO2       | Inculcate the basic knowledge on the Export procedure.   | K2,K3,K4        |
| CO3       | Learn the various documents involved in International trade.   | K2,K3,K4        |
| CO4       | Understand the various export promotion measures.  | K2,K3,K4        |
| CO5       | Enabling the understanding on Import procedures and documentation.                                     | K2,K3,K4        |

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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|            |                                |              |
|------------|--------------------------------|--------------|
| 195IB1A3CA | INTERNATIONAL TRADE PROCEDURES | SEMESTER III |
|------------|--------------------------------|--------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Legal frame work 9 h

International trade: Meaning- Need and importance of international trade - Commodity composition - Foreign trade development and regulation act (FTDR Act 1992) - Foreign trade regulation rules (FTRR 1993) - Functions of directorate general foreign trade (DGFT) - Indian trade classification (HS) - India's foreign trade policy.

#### Unit II Export Procedure 8 h

Type of exporters -Starting an export firm - Selection of an export product - Market selection -Buyer selection -Registration under GST - Import export code number (IEC) -Export licence - Registration cum membership certificate (RCMC) - Elements of export contract- INCO terms

#### Unit III Export promotions and Institutions in International Trade 9 h

Export promotion councils in India: AEPC- EEPC- APEDA-MPEDA- Commodity boards - International chamber of commerce- Export oriented units (EOUs)- Special Economic Zones(SEZs) - WTO -World bank institutions : IBRD- IDA - IFC - MIGA - ICSID.

#### Unit IV Export -Import finance 10 h

Modes of international payments - Types of credit: Pre-shipment credit - Post-shipment credit - Interest rate - Foreign currency loans - Export credit system in India - Role of reserve bank of India (RBI) in EXIM credit - Authorised dealers

#### Unit V Export- Import Documentation 12 h

Documents related to goods: Invoice - Types of invoice - Packing list - Certificate of origin - Insurance certificate - REX/ GSP certificate -Self declaration/GR forms . Documents related to transport and clearance : Bill of lading/Airway bill - Shipping bill - Bill of entry - Indian Customs and Central Excise (ICE gate).



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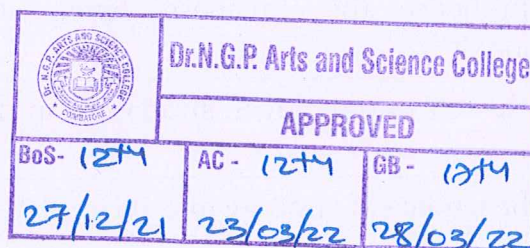


### Text Books

- 1 Mahajam.M.L, 2015, Export Do It Yourself, [19th ED], Snow White Publications, Mumbai.
- 2 Jeevanandam.C,2012, International Trade, [1st ED], Sultan Chand & Sons, New Delhi.

### References

- 1 Jain Khushpat. S, 2008, Export Import Documentation and Procedure, [5th ED], Himalaya Publishing Company, Mumbai.
- 2 Jain RK, 2020-2021, Customs Law Manual Edition,[63rd Ed], Centax's publication, New Delhi.
- 3 Balagopal T A S, 2004, Export Management, [17th ED], Himalaya Publishing House, Mumbai.
- 4 Francis Cherunilam, 2007, International Business Text & Cases, [4th ED], Prentice Hall of India, New Delhi.



| Course Code | Course Name                     | Category | L | T | P | Credit |
|-------------|---------------------------------|----------|---|---|---|--------|
| 195IB1A3CB  | INTERNATIONAL BUSINESS STRATEGY | CORE     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The specific strategies of global business
- The terms in international business environment
- The different strategies followed in various industrial countries

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | To obtain knowledge on the concept of business strategy.               | K2,K3           |
| CO2       | Know the concepts of business environment.                             | K2,K3,K4        |
| CO3       | To comprehend the business level strategies in International business. | K2,K3,K4        |
| CO4       | Analyse the corporate level strategies in International business.      | K2,K3,K4        |
| CO5       | Analyse the Choice of strategy and its implementation                  | K4,K5           |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                                 |              |
|------------|---------------------------------|--------------|
| 195IB1A3CB | INTERNATIONAL BUSINESS STRATEGY | SEMESTER III |
|------------|---------------------------------|--------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### Unit I Business Strategy 12 h

Importance - Challenges -Theories: Mercantilism - Absolute advantage - Comparative advantage - Heckscherohlin - Country similarity - Product life cycle - Global strategic rivalry - Porter's national competitive advantage. The rise of the multinationals - Impact of globalization - Multinational enterprises - Triad and international business

#### Unit II Business Environment 12 h

Environment adjustment needs - Vital importance of continuous monitoring - Internal environment: Factor influencing internal environment. External environment: Economic environment - Social and cultural environment - Political and legal environment - Technological environment - Demographic environment - Natural environment

#### Unit III Business level Strategies 12 h

Strategic planning models: Porters five forces model -Strategy map - 7's model- SWOT analysis - Gap planning - Blue ocean strategy - BCG matrix.

#### Unit IV Corporate level strategies 12 h

Strategic alliances: Licensing - Franchising - Turnkey project - Merger - Acquisitions - Joint venture - Contract Manufacturing - Greenfield Strategy Management contracts -- Foreign direct investment (FDI) - Foreign institutional investor (FII).

#### Unit V Choice of strategy and its implementation 12 h

Concept of strategic choice - Choice process - Factors influencing the choice of strategy - Strategic plan. Strategy implementation : Structural implementation - Behavioural implementation - Functional implementation - Issues in strategic implementation




## Text Books

- 1 Alain Verbeke, 2013, International Business Strategy (2ndEd), Cambridge University Press, New Delhi.
- 2 Peter J. Buckley, 2015, International Business Strategy (1stEd), Routledge, United Kingdom.

## References

- 1 Janet Morrison, 2020, the Global Business Environment, (5th Ed), Macmillan Education, United Kingdom.
- 2 Francis Cherunliam, 2020, International Economics, (6th Ed), McGraw Hill Education, New York, United States.
- 3 Rubee Singh and Sangeeta Rani, 2019, International Business Environment, (1st Ed), Educreation Publishing, New Delhi.
- 4 Aimin Yan and Yadong Luo., 2016, International Joint Ventures: Theory and Practice (1stEd), Kindle Edition, Routledge, United Kingdom.

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| Dr.N.G.P. Arts and Science College  |           |           |
| APPROVED  |           |           |
| BoS- 12th   | AC - 12th | GB - 12th |
| 29/12/21  | 23/03/22  | 28/03/22  |



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| Course Code | Course Name    | Category | L | T | P | Credit |
|-------------|----------------|----------|---|---|---|--------|
| 195IB1A3CC  | COMMERCIAL LAW | CORE     | 4 |   | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basics of Indian Contract Act.
- The fundamental concepts of Law of Contract and relevant laws.
- The rights, duties and responsibilities of various parties entering into business dealings.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the rules governing Indian Contract Act.   | K1,K2,K3        |
| CO2       | Familiarize the rights and discharges of duties by parties in indemnity, guaranty, bailment and pledge. | K2,K3,K4        |
| CO3       | Acquire knowledge of rules governs setting up of agency and termination of agency.                      | K2,K3 ,K4       |
| CO4       | Understand the legal provisions of Sale of Goods act.   | K2,K3 ,K4       |
| CO5       | Know the legal provisions of the laws relating to business.   | K2,K3 ,K4       |

### 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



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|            |                |              |
|------------|----------------|--------------|
| 195IB1A3CC | COMMERCIAL LAW | SEMESTER III |
|------------|----------------|--------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Indian Contract Act 10 h

Introduction to Indian contract act: Meaning of contract- Difference between contract and agreement- Law of contract- Classification of contract- Essential elements of contract: Offer and Acceptance- essentials of valid acceptance- revocation of offer and acceptance

#### Unit II Essential Elements of Contract 10 h

Consideration - Essentials of valid consideration - No consideration no contract - Capacity to contract - Law relating to minor and persons of unsound mind - Persons disqualified by law--Legality of object- Free consent- Coercion- Undue influence- Fraud- Misrepresentation- Mistake.

#### Unit III Performance of Contract 9 h

Performance of contract - modes of performance - essentials of a valid tender - time as essence of the contract - Quasi contract - features- difference between Quasi contract and Contract- types - discharge of contract - modes of discharge - remedies for breach of contract

#### Unit IV Various Forms of Contract 10 h

Contract of indemnity and guarantee - Rights of indemnity holder - Essentials of a valid contract of indemnity and guarantee - Bailment: Rights and duties of bailor and bailee - Pledge: Rights and duties of pawnor and pawnee- Agency: Kinds of Agency- Rights and Duties of Agents- Termination of Agency

#### Unit V The Sale of Goods Act 9 h

Sale of goods act- goods- classification of goods - sale and agreements to sell - conditions and warranties - distinguish between condition and warranty - remedies on breach of conditions - consequences on breach of warranty - law of carriage of goods






## Text Books

- 1 Kapoor N.D, 2016, Elements of Mercantile Law, [29th ED], Sultan Chand & Sons, New Delhi.
- 2 Gogna.P.P.S , 2015, Mercantile Law, Sultan Chand & Sons, New Delhi.

## References

- 1 Kuchhal.M.C., 2013, Mercantile Law, [8th ED], Vikas publications, New Delhi.
- 2 Tulsian P.C, 2015, Mercantile Law for CA Common Proficiency Test (CPT), [2nd Revised ED], Tata McGraw Hill Publishing Company, New Delhi
- 3 Akhileshwar Pathak., 2018, Legal Aspect of Business, [7th ED], McGraw Hill Publishing Company, New Delhi.
- 4 Steven walt, 2019, Commercial Law, [10th ED], Foundation Press, United Kingdom.

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| Dr.N.G.P. Arts and Science College  |           |           |
| APPROVED  |           |           |
| BoS- 12TH   | AC - 12TH | GB - 12TH |
| 29/12/21  | 23/03/22  | 28/03/22  |



| Course Code | Course Name     | Category | L | T | P | Credit |
|-------------|-----------------|----------|---|---|---|--------|
| 195CM1A3CB  | COST ACCOUNTING | CORE     | 5 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- process of Cost Accounting Practice
- The concept of Contract and Job 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



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|            |                 |              |
|------------|-----------------|--------------|
| 195CM1A3CB | COST ACCOUNTING | SEMESTER III |
|------------|-----------------|--------------|

**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Cost Concept and cost sheet 12 h

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

**Unit II** Material Control and issue 16 h

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

**Unit III** Labour Costing and Overheads 15 h

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead – Computation of Machine Hour Rate .

**Unit IV** Process Costing 14 h

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)

**Unit V** Contract Costing and Reconciliation 15 h

Contract costing –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:**Distribution of Marks: 60% problems and 40% theory.



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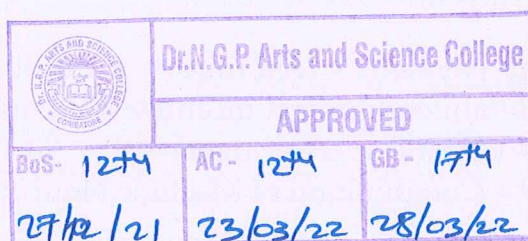
*B.Com.IB (Students admitted during the AY 2021-22)*

## Text Books

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

## References

- 1 S. P. Iyengar, 2010. Cost Accounting Principles and Practice. Sultan Chand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2014. Cost Accounting. Sultan Chand and Company Ltd., New Delhi.
- 3 Saxena V, 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 |
|-------------|----------------------|----------|---|---|---|--------|
| 192MT1B3IB  | BUSINESS MATHEMATICS | IDC      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

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

### MAPPING WITH PROGRAMME OUTCOMES

| COs/Pos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | S   | M   | S   | M   | M   |
| CO2     | S   | M   | S   | M   | S   |
| CO3     | M   | S   | S   | S   | M   |
| CO4     | M   | M   | S   | S   | S   |
| CO5     | S   | S   | S   | S   | S   |

S Strong

M Medium

L Low



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|            |                      |              |
|------------|----------------------|--------------|
| 192MT1B31B | BUSINESS MATHEMATICS | SEMESTER III |
|------------|----------------------|--------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Set theory AP and GP 10 h

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

**Unit II** Interest 10 h

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

**Unit III** Matrix 10 h

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

**Unit IV** Limits and Differential Calculus 9 h

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

**Unit V** Derivatives 9 h

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

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



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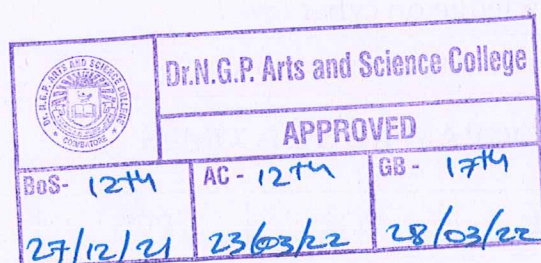


### Text Books

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

### References

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



| Course Code | Course Name            | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 195IB1A3SA  | INFORMATION TECHNOLOGY | SEC      | 3 | - | - | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The latest trends in the technological developments
- The basics of various components of computer
- The business implications with information technology.

### COURSE OUTCOMES

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

| CO Number | CO Statement                                       | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understand the concepts of Information Technology. | K1,K2,K3        |
| CO2       | Gain knowledge on the various operating systems.   | K2,K3,K4        |
| CO3       | Study about networking.                            | K2,K3,K4        |
| CO4       | Obtain knowledge on cyber law.                     | K2,K3,K4        |
| CO5       | Aware of needs of security aspects.                | K2,K3,K4        |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                        |              |
|------------|------------------------|--------------|
| 195IB1A3SA | INFORMATION TECHNOLOGY | SEMESTER III |
|------------|------------------------|--------------|

**Total Credits: 3**

**Total Instruction Hours: 36 h**

### Syllabus

**Unit I** Input and Output Devices 7 h

Basic components of computer system - Input devices: Pointing device - Typing device - Optical device - Audio device - Output device - Audio output - Visual output - Storage devices - Types - Hardware - Software - System software - Application software

**Unit II** Operating System 8 h

Meaning - Functions - Operation of operating system - Structure of operating system - features - Advanced operating system -Types (Dos, Windows, UNIX, LINUX)

**Unit III** Networking 7 h

Introduction to network and networking -Types - Local area network - Metropolitan area network - Wide area network - Intranet - Internet - Uses and benefits of networking - Server client based network - Peer to peer networks - Cloud storage

**Unit IV** Cyber Law 7 h

Need for cyber law - Concept of cyberspace - E-commerce in India- Virus and worms - Types of viruses- Phishing - Methods - Types of phishing - Scams- Identify Theft (IDTheft) - Types - Techniques - Crypto currency

**Unit V** Security Aspects 7 h

Introduction - Technical aspects of encryption - Digital signature - Data security - Computer crime - Factors influencing computer crime - Strategy for prevention of computer crime - Information technology act - IT Amendment Act - Internet -of- things



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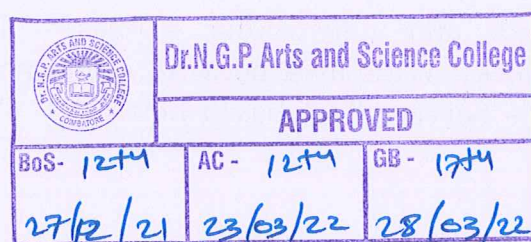
*B.Com.IB (Students admitted during the AY 2021-22)*

## Text Books

- 1 Rajaraman., 2018, Introduction to Information Technology,[3rd ED], PHI Learning, New Delhi
- 2 Rizwan Ahmed, 2016, Cyber Law, Margham Publications, Chennai.

## References

- 1 Rattan, Vijay Rattan, 2019, Cyber Law & Information Technology ,[17th ED] Bharat Law House Pvt.Ltd, Delhi.
- 2 Vakul Sharma, Seema Sharma, 2019.Information Technology Law and Practice, [6th ED], Lexis Nexis, New York.
- 3 Rakesh Kumar, Ajay Bhupen Jaiswal., 2017, Cyber Laws, APH Publishing Corporation, Delhi.
- 4 Rohatgi, Karare, 2018, Guide to Cyber Law &Crimes, [3rd ED], Whytes &Co, India.





|            |                        |              |
|------------|------------------------|--------------|
| 195IB1A3GA | INTERNATIONAL BUSINESS | SEMESTER III |
|------------|------------------------|--------------|

Total Credits: 2

Total Instruction Hours: 24 h

### Syllabus

**Unit I** International Business 5 h

International Business - Introduction - Scope - Importance - Barriers - Globalization - Foreign trade policy.

**Unit II** Entry Strategies 5 h

Entry Strategies - Licensing - FDI - Merger and acquisition - Joint venture - Contract - Turn key - International Trade Process.

**Unit III** International Institutions 5 h

International Institutions - WTO - IMF - SAARC - BRICS - UNCTAD - Multinational companies

**Unit IV** International Business Environment 4 h

International business environment - Political and legal - Economic environment - Cultural environment - Technological environment.

**Unit V** Transportation 5 h

Role of intermediaries - Freight forwarders - Freight broker - Stevedores - Shipping agents - Logistics companies - Type of ships



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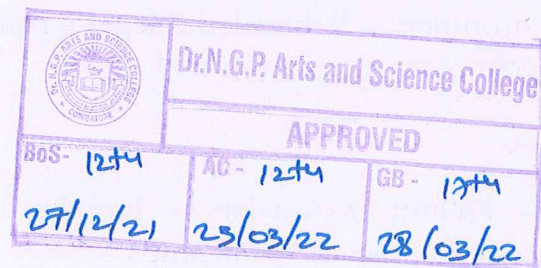
*B.Com.IB (Students admitted during the AY 2021-22)*

## Text Books

- 1 Sankaran. S, 2012. International Business Environment, [Reprint], Margham publications, Chennai.
- 2 Krishnaveni Muthiah, 2010, Logistics Management World Seaborne Trade, [2nd ed], Himalaya Publishing House, Mumbai.

## References

- 1 Nidhi Gautam, 2010, International Business, [1st ed] , Vayu Education of India, New Delhi.
- 2 Francis Cherunilam, 2012, International Trade and Export Management, [17th Revised edition], Himalaya Publication House, Mumbai. .
- 3 Dr. A. Mustafa, 2013, International Business Management, [1st ed], Kalyani Publishers, Chennai.
- 4 Jeevanandam. C, 2012, International Trade (policy, practice, procedures & documentation), Sultan Chand & Sons, New Delhi.



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|            |                                  |              |
|------------|----------------------------------|--------------|
| 195IB1ASSA | SELF STUDY I: CONSUMER BEHAVIOUR | SEMESTER III |
|------------|----------------------------------|--------------|

Total Credit: 1

### Syllabus

#### Unit I Consumer Behaviour

Introduction - Consumer Behaviour – definition - scope of consumer behaviour – Discipline of consumer behaviour – Customer Value Satisfaction – Retention – Marketing ethics.

#### Unit II Consumer research

Consumer research – Paradigms – The process of consumer research - consumer motivation – dynamics – types – measurement of motives – consumer perception.

#### Unit III Behavioural Learning

Consumer Learning – Behavioural learning theories – Measures of consumer learning – Consumer attitude – formation – Strategies for attitude change.

#### Unit IV Behaviour Strategies

Social class Consumer Behaviour – Life style Profiles of consumer classes – Cross Cultural Customers Behaviour Strategies.

#### Unit V Decision Making

Consumer Decision Making – Opinion Leadership – Dynamics – Types of consumer decision making – A Model of Consumer Decision Making .

#### Text Books

- 1 Leon G. Schiffman and Leslie Lazar Kanuk, 1998, "Consumer Behaviour", 6th Ed, Prentice Hall of India, New Delhi.
- 2 Paul Green Berg, 2002, "Customer Relationship Management", Tata McGraw Hill, New Delhi.

#### References

- 1 Barry Berman and Joel R Evans, 2006, "Retail Management – A Strategic Approach", 10th Ed, Prentice Hall of India, New Delhi.



D.N.G.P. Arts and Science College, Bangalore  
 Dr. G. S. Vedamani, 2004, "Retail Management – Functional Principles and Practices", 2nd Ed, Jaico Publishing House, Mumbai.  
 (Students admitted during the AY 2021-22)

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| APPROVED   |            |            |
| BoS- 12/11 | AC - 12/11 | GB - 17/11 |
| 27/12/21   | 23/03/22   | 28/03/22   |

|            |                        |              |
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| 195IB1ASSB | SELF STUDY II: BANKING | SEMESTER III |
|------------|------------------------|--------------|

Total Credit: 1

### Syllabus

#### Unit I Banking

Introduction to banking- Definition of banker and customer - Relationships between banker and customer - Special feature of RBI- Banking regulation Act 1949- RBI credit control .

#### Unit II Types of bank deposits

Types of bank deposits-Forms of advances: Cash credit, Overdraft, Loan, Purchase and Discounting of bills . Loans: Housing Finance, Personal loans, and Educational loans.

#### Unit III Cheques

Payment of cheques-Collection of cheques- Statutory protection - Duties to paying banker and collection banker.

#### Unit IV Forms of securities

Forms of securities - Lien- Pledge- Hypothecation and advance against the documents of title to goods - Mortgage.

#### Unit V Technology in Banking

Technology based products in banking - ATMs - Home banking- MICR cheques - Electronic Funds Transfer (EFTs) - Internet banking - Real Time Gross Settlement (RTGS) - Security considerations.

### Text Books

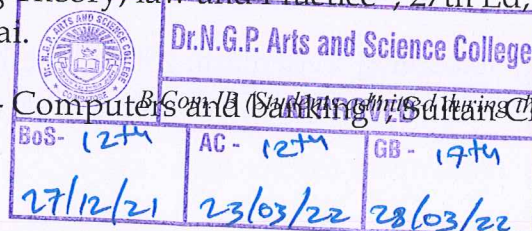
- 1 Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
- 2 Sreevatsava.P.k, 2020, "Banking Theory and Practice", 12th Ed, Himalaya Publishing House, Mumbai.

### References

- 1 Natarajan & Gordon, 2019, " Banking Theory, law and Practice", 27th Ed, Himalaya Publishing House, Mumbai.  
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Sanjay Soni and Vinayak Aggarwal - Computers and Banking, Sultan Chand & Sons, New Delhi



Coimbatore, India (Sundharam and Varshney, 2021-22)





|            |   |              |
|------------|---|--------------|
| 191TLIA3AA | பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil ) | SEMESTER III |
|------------|---|--------------|

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 - 50

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

அரைப்பக்க அளவில் விடையளிக்க

03x5=15

பகுதி-இ

இரண்டு பக்க அளவில் விடையளிக்க

01x15=15

குறிப்பு:

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



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## 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>

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| 24/12/21  | 23/03/22              | 28/03/22              |



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| 191TLIA3AB | பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil) | SEMESTER - III |
|------------|---|----------------|

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

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வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்

பகுதி -அ

10x1=10

அரைப்பக்க அளவில் விடையளிக்க

பகுதி -ஆ

05x3=15

இரண்டு பக்க அளவில் விடையளிக்க

பகுதி-இ

05x5=25

குறிப்பு:

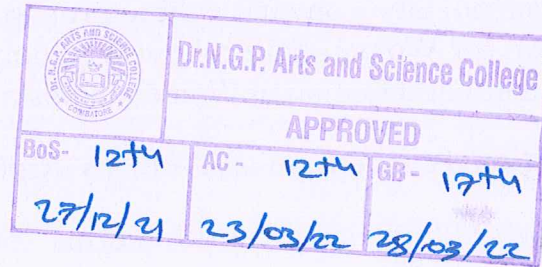
- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

#### 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>



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B.Com.IB (Students admitted during the AY 2021-22)

|            |                |              |
|------------|----------------|--------------|
| 195CR1A3AA | WOMEN'S RIGHTS | SEMESTER III |
|------------|----------------|--------------|

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  
Publishing Co.
- 2

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| Course Code | Course Name              | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 195IB1A4CA  | WORLD ECONOMIC RESOURCES | CORE     | 4 | 2 |   | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The better management of natural resources.
- The different environmental considerations for trade.
- The awareness about conventional resources.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | To understand the importance of natural resources and its link towards trade. | K3              |
| CO2       | Identify different environment supporting trade                               | K3              |
| CO3       | Ability to understand allied resources of agriculture.                        | K3              |
| CO4       | Analyze the importance of conventional energy.                                | K4              |
| CO5       | Ability to learn manufacturing and software industries.                       | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                          |             |
|------------|--------------------------|-------------|
| 195IB1A4CA | WORLD ECONOMIC RESOURCES | SEMESTER IV |
|------------|--------------------------|-------------|

**Total Credits: 3**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Nature of resources 14 h

Meaning and nature of resources - Need for resource consciousness - Major natural regions - Equatorial, Tropical, Temperate, Polar regions.

**Unit II** Resources and distribution 14 h

World population - Agricultural resources - Food crops - Industrial crops other crops - Fish resources - Animal resources - Forest resources.

**Unit III** Energy Resources 15 h

Energy resources - Coal, Petroleum and Natural gas, Electric, Power - Mineral resources.

**Unit IV** Industrial Resources 15 h

Manufacturing industries - Textile industries - Iron and steel industries - Engineering industries - Chemical industries - Sugar, Paper, Cement industries.

**Unit V** Infra Resources 14 h

Economics of transportation - Land, Air, Water transportation - Ports and harbors.




### Text Books

- 1 Khanna KK and Gupta A, 2012, "Economic and Commercial Geography", 8th Edition, Sultan Chand & Sons, New Delhi
- 2 Chadwick Dearing Oliver, 2018, "Global Business and Environment", Cambridge University Press, Cambridge.

### References

- 1 Zimmermann, 1972, "World Resources and Industries", Joanna Cotler Books, New Delhi
- 2 Agarwal M.C., Munga J.R, 2012, "World Resources and Trade", Trade National Publishing House, New Delhi
- 3 Dasgupta A, 1970, "Economic and commercial geography", Calcutta publisher, Kolkotta
- 4 Edward B. Barbier, 2005, "Natural Resources and Economic Development", Cambridge University Press, Cambridge

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| <b>APPROVED</b>  |                       |                       |
| BoS- 12 <sup>th</sup>  | AC - 12 <sup>th</sup> | GB - 12 <sup>th</sup> |
| 27/12/21   | 23/03/22              | 28/03/22              |



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| Course Code | Course Name                       | Category | L | T | P | Credit |
|-------------|-----------------------------------|----------|---|---|---|--------|
| 195IB1A4CB  | FINANCIAL MARKETS AND INSTRUMENTS | CORE     | 4 | 2 |   | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The financial services and markets in the Indian financial system.
- The workings of financial markets and international financial instruments.
- The management of financial markets in an international context.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the financial system and financial regulators in India                   | K3              |
| CO2       | Ability to understand money, capital and bond markets operations                    | K4              |
| CO3       | Ability to learn the operations of stock and derivative markets                     | K4              |
| CO4       | Insight into functioning of foreign exchange markets and foreign rate determination | K4              |
| CO5       | Understand the different international financial instruments                        | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



|            |                                   |             |
|------------|-----------------------------------|-------------|
| 195IB1A4CB | FINANCIAL MARKETS AND INSTRUMENTS | SEMESTER IV |
|------------|-----------------------------------|-------------|

**Total Credits: 3**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Financial system 14 h

Introduction: Meaning - Classification of financial system - Financial system and economic development - An overview of Indian financial system - Financial regulators in India: RBI, Ministry of corporate affairs, SEBI, IRDA, and Financial conglomerates.

**Unit II** Money, Capital & Bond markets 14 h

Money market: Functions, organization and instruments - Role of central bank in money market- Indian money market- An overview. Capital markets: Functions, organization and instruments. Indian debt market: Corporate debt market- Development of corporate bond market abroad.

**Unit III** Stock & Derivative market 15 h

Classification of stock market and securities - IPO, Stock exchanges, Stock market indices-Micro structure in stock market- Derivatives market - Types of derivatives- Important concepts used in derivatives market - Pricing of futures, options and swaps.

**Unit IV** Foreign exchange market 15 h

Foreign exchange market structure-Risk management in foreign exchange market- Exchange rate determination -Foreign capital - FDI & FII - Central bank intervention in foreign exchange market.

**Unit V** International financial instruments 14 h

International bonds: Foreign bonds - Euro bonds - Straight bonds-Convertible bonds - Cocktail bonds - Short and medium term instruments: Euro notes - Euro commercial papers -Medium term euro notes - Issue of American depository receipts and global depository receipts - Guidelines on their issue.



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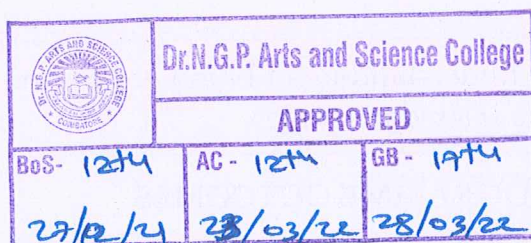


### Text Books

- 1 Bhole, L.M., 2004, "Financial Markets and Institutions", 4th Edition, McGraw Hill Publishing Company, New Delhi
- 2 Pathak, 2013, "Indian Financial System", Pearson Education, New Delhi

### References

- 1 Khan and Jain, 2019, "Financial Services", 10th Edition, Tata McGraw Hill Publishing Company, New Delhi
- 2 Saunders, Anthony & Cornett, Marcia Millon, 2007, "Financial Markets and Institutions", 3rd Edition, National Publishing House, New Delhi
- 3 Meir G. Kohn, 2004, "Financial Institutions and Markets", Oxford University Press, New Delhi
- 4 Jeevanandham C, 2020, "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand & Sons, New Delhi



| Course Code | Course Name      | Category | L | T | P | Credit |
|-------------|------------------|----------|---|---|---|--------|
| 195IB1A4CC  | BRAND MANAGEMENT | CORE     | 4 | 2 | - | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The importance of brand and its impacts among the customers.
- The concept of brand extension and co - branding.
- To analyze the brand performance.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the basic principles of branding.  | K3              |
| CO2       | Create awareness on the key issues in crafting and evaluating brand strategies.       | K4              |
| CO3       | Improve the skills in delivering persuasive brand presentations.                      | K4              |
| CO4       | Evaluate brand extension and its contribution to parent brand.                        | K4              |
| CO5       | Develop an understanding of brand equity and a range of performance related outcomes. | K4              |

### 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   | M   | S   |
| CO4     | S   | S   | M   | S   | S   |
| CO5     | S   | S   | S   | S   | S   |

S Strong

M Medium

L Low



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*B.Com.IB (Students admitted during the AY 2021-22)*



|            |                  |             |
|------------|------------------|-------------|
| 195IB1A4CC | BRAND MANAGEMENT | SEMESTER IV |
|------------|------------------|-------------|

**Total Credits: 3**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Basic understanding of brand 14 h

Concepts and process - Significance - Functions of a brand - Elements of a brand - Features - Brand mark and trade mark - Challenges and opportunities - Different types of brands - Store brands - Brand management process - Selecting a brand name.

**Unit II** Brand strategies 14 h

Building a strong brand - Brand positioning - Process of brand positioning - Brand values - Brand vision - Brand elements - Branding for global markets - Competing with foreign brands - Brand personality - Product related characteristics.

**Unit III** Brand communications 15 h

Brand image building - Benefits of brand image - Kapferer brand identity prism model - Brand loyalty - Factors influencing brand loyalty - Benefits of brand loyalty - Types - Brand promotion methods - Brand ambassadors - Characteristics of a good ambassador - Celebrities online brand promotions.

**Unit IV** Brand extension and Co - Branding 15 h

Brand adoption practices - Brand extension - Different types of brand extension - Factors influencing decisions for extension - Re-branding - Re-launching - Objectives of brand re-launch - Steps - Co-branding - Objectives of co-branding - Levels and forms of co-branding

**Unit V** Brand performance 14 h

Managing brand performance - Brand equity - Factors influencing brand equity - David Aaker's brand equity model - Managing brand equity - Global branding strategies - Brand equity measurement - Importance of brand audit - Brand leverage - Role of brand managers - Qualities of brand manager.




## Text Books

- 1 Kevin Lane Keller and VanithaSwaminathan, 2019. Strategic Brand Management: Building, Measuring, and Managing Brand Equity, [5th ed], Pearson Education.
- 2 Ramesh Kumar, 2002. Managing Indian Brands, Vikas publishing House (P) Ltd., New Delhi.

## References

- 1 Tapan K. Panda, 2016. Product and Brand Management, [1th ed], Oxford University Press
- 2 Kevin Lane Keller, Parameswaran and Jacob, 2015. Strategic Brand Management: Building, Measuring, and Managing Brand Equity, [4<sup>th</sup> ed], Pearson Education.
- 3 Harsh V. Verma, 2012. Brand Management text cases, [4<sup>th</sup> ed], Pearson Education.
- 4 Jagdeep Kapoor, 2005. Brandex, Biztantra, New Delhi.

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| APPROVED  |                       |                       |
| BoS- 12 <sup>th</sup>   | AC - 12 <sup>th</sup> | GB - 17 <sup>th</sup> |
| 27/12/21  | 23/03/22              | 28/03/22              |





| Course Code | Course Name       | Category | L | T | P | Credit |
|-------------|-------------------|----------|---|---|---|--------|
| 196BM1A4IB  | RETAIL MANAGEMENT | IDC      | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The concept and importance of retail management.
- The global retail management practices.
- The emerging practice of modern retail management.

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understand the retailing infrastructure in Indian climate. | K3              |
| CO2       | Enrich the retail domain concepts and practice.            | K3              |
| CO3       | Inculcate the importance of retail management.             | K3              |
| CO4       | Learn global retail Management practice.                   | K3              |
| CO5       | Adopt emerging practice of modern retail management.       | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                   |                |
|------------|-------------------|----------------|
| 196BM1A4IB | RETAIL MANAGEMENT | SEMESTER<br>IV |
|------------|-------------------|----------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Introduction to retailing 12 h

Retailing – Meaning – Characteristics and functions – Retail management – Definition – Retailing channels – Retail industry in India – Importance of retailing – Changing trends in retailing.

**Unit II** Retail market concepts and strategies 12 h

Retail Model and Theories of structural changes in retailing – Classification of retailers and retail markets – Life cycle and phase in growth of retail markets – Methods of customer interaction.

**Unit III** Retail Location Selection 12 h

Retail location strategy – Importance of location decision – Types of location decision and its determining analysis – Selection of shopping Centre or market – Retail location theories – Location assessment procedures factors – Site selection.

**Unit IV** Global retail market 12 h

Strategic planning process for global retailing – Challenges facing global retailers – Factors affecting the success of a global retailing strategy. Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

**Unit V** Emerging trends in retailing 12 h

Changing nature of retailing – Organized retailing – Modern retail formats – E-tailing – Challenges faced by the retail sector.






### Text Books

- 1 Retail Management-Chetanbajaj, RahnishTuli and NidhiV.Srivastava, Oxford University Press, New Delhi.
- 2 Michael Havy ,Baston, Aweitz and Ajay Pandit, , 2007, "Retail Management", Sixth Edition, Tata Mcgraw Hill.

### References

- 1 Jain and Singh, 2014 , "Modern Retail Management – Principles and Technique", Regal Publications, New Delhi-27.
- 2 Swapna Pradhan, "Retailing Management – Text and Cases", 2nd Edition 2004 Tata McGraw Hill.
- 3 S.L.Gupta "Retail Management", 2008Wisdom Publications, Delhi.
- 4 Barry Berman & Joel R. Evans, " Retail Management" 2011 Prentice Hall of India, New Delhi.

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| 27/12/21  | 23/03/22              | 28/03/22              |



| Course Code | Course Name            | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 195IB1A4SA  | BUSINESS COMMUNICATION | SEC      | 3 | - | - | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The concept, process and importance of communication.
- The art of letter writing
- The role of communication in report writing.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand and learn the concept of communication.  | K3              |
| CO2       | Demonstrate and exhibit the procedure in writing business letters.                                | K3              |
| CO3       | Using persuasive and professional language in writing a letter.                                   | K3              |
| CO4       | Acquire good business writing skills, to produce effective communications documents.              | K3              |
| CO5       | Planning for career progression purposes in writing curriculum vitae and preparing for interview. | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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| 195IB1A4SA | BUSINESS COMMUNICATION | SEMESTER IV |
|------------|------------------------|-------------|

**Total Credits: 3**

**Total Instruction Hours: 36 h**

### Syllabus

#### Unit I Concept of Communication 7 h

Meaning – Objectives of communication – Barriers to communication – Importance of effective business communication – Modern communication methods – Process – Channels of communication – Types – Verbal and non – verbal – Formal and informal communication.

#### Unit II Business Letters 7 h

Introduction to business letters – Types of business Letter – Needs – Functions – Kinds – Essentials of Effective Business Letters – Fundamentals of business writing – Parts – Structure of business letter – Layout: Full block, modified block and semi – block.

#### Unit III Business Correspondence 7 h

Trade inquiries – Offers and quotation – Orders and their execution – Defective order – Delay in execution – Credit and status enquiries – Trade and bank reference – Complaints and adjustments – Collection letters – Sales letters – Objectives and functions – Circular Letters.

#### Unit IV Report Writing 8 h

Introduction – Purpose of report writing – Types – Characteristics of a good report – Structure of business report – Long & short report – Formal & Informal reports – Writing research report – Technical Reports – E- mail content writing.

#### Unit V Personal Correspondence 7 h

Job application letters – Preparation of resume – Letter of acceptance of job offer – Letter of resignation. Interview: Meaning – Objectives – Types of interviews – Group discussion – Public speech – Characteristics of a good speech – Road blocks to good speaking.




## Text Books

- 1 Urmila Rai and Rai S.M, 2019. Business Communication [2nded], Himalaya Publishing House.
- 2 Sehgal and Vandana Khetarpal, 2013. Business Communication, Excel book India.

## References

- 1 Pradhan and Homai Pradhan, 2017. Business Communication [4thed], Himalaya Publishing House.
- 2 Muktha M. Jacob and Chippy S.Bobby, 2018. Business Communication [1sted], Himalaya Publishing House.
- 3 Krishnamacharyulu and Lalitha Ramakrishna, 2018. Business Communication (Text, Cases and Laboratory Manual) [2nded], Himalaya Publishing House.
- 4 Rajeesh Viswanathan, 2019. Business Communication [1sted], Himalaya Publishing House.

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| 27/12/21  | 23/03/22              | 28/03/22              |





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| 195IB1A4GA | GENERIC ELECTIVE : BUSINESS ETHICS | SEMESTER IV |
|------------|------------------------------------|-------------|

**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction to Business Ethics 4 h

Business ethics - Meaning and definition - Nature of business ethics - Importance of ethics in business - Elements in business ethics.

**Unit II** Managing Ethics 5 h

Management of ethics - Management process and ethics - Managerial performance - Ethical issues - Management by values.

**Unit III** Corporate Social Responsibility 5 h

Concept of Corporate Social Responsibility - Role of management in implementing Corporate Social Responsibility - Responsibility towards environment.

**Unit IV** Ethical leadership 5 h

Introduction to ethical leadership - Leadership styles influencing ethical decisions - Influence of leadership in ethics.

**Unit V** Ethics and Culture 5 h

Meaning and Definition of Culture - Impact of Culture on business - Ethics across culture - Ethics and Culture - Cultural dimension of business Ethics.




### Text Books

- 1 Gupta. C.B, 2014. Governance, Ethics & Social Responsibility of Business. [2nd ed]. Sultan Chand & Sons.
- 2 Anita Shukla, 2015. Business Ethics [1st ed]. Himanshu Publications.

### References

- 1 A.C.Fernando, 2010, [Business Ethics and Corporate Governancel], Pearson Publication, United Kingdom.
- 2 Ghosh, 2012, [Business Ethics and Corporate Governancel], Tata McGraw Hill Education Private Limited, New Delhi]

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|  |  |                       | Dr.N.G.P Arts and Science College |                       |  |
| APPROVED   |  |                       |                                   |                       |  |
| BoS - 12 <sup>th</sup>   |  | AC - 12 <sup>th</sup> |                                   | GB - 12 <sup>th</sup> |  |
| 27/12/21   |  | 23/03/22              |                                   | 28/03/22              |  |





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| 191TL1A4AA | பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II<br>(Basic Tamil ) | SEMESTER IV |
|------------|---|-------------|

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



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### III . பயிற்சிப் பகுதி

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

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

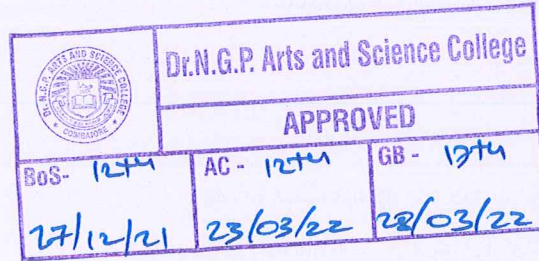
- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

### Text Books

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

### References

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



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| 191TL1A4AB | பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II<br>(Advanced Tamil ) | SEMESTER - IV |
|------------|---|---------------|

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



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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.



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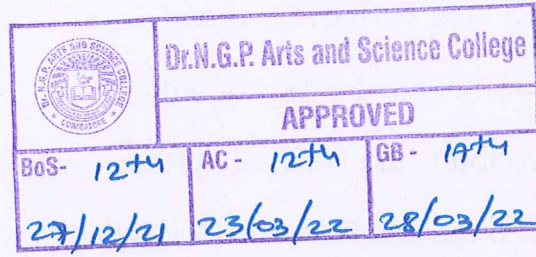


### Text Books

- 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>



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|            |                          |             |
|------------|--------------------------|-------------|
| 192PY1A4AA | AECC : GENERAL AWARENESS | SEMESTER IV |
|------------|--------------------------|-------------|

Total Credits: 2  
Total Instructions Hours: 24 h

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

### References

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

|   |                       |                       |
|---|-----------------------|-----------------------|
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| <b>APPROVED</b>   |                       |                       |
| BoS- 12 <sup>th</sup>   | AC - 12 <sup>th</sup> | GB - 17 <sup>th</sup> |
| 27/12/21  | 23/03/22              | 28/03/22              |



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| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 195CI1A5CA  | CORPORATE ACCOUNTING | CORE     | 5 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge about capital structure and final accounts of the company.
- To explain about amalgamation and absorption procedures.
- To analyze the various concepts and techniques for valuation of shares and goodwill.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | List out the types of shares and what basis to issue Shares   | K1              |
| CO2       | Outline the redemption of preference and debentures   | K2              |
| CO3       | Explain the procedure and standards of final accounts as per revised schedule to measure performance of business. | K2              |
| CO4       | Explain the corporate practice in amalgamation, absorption and reconstruction of companies                        | K3              |
| CO5       | Apply different methods to find out value of goodwill and value of share.   | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                      |            |
|------------|----------------------|------------|
| 195CI1A5CA | CORPORATE ACCOUNTING | SEMESTER V |
|------------|----------------------|------------|

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Shares 12 h

Introduction - Types of shares - Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue -Underwriting of Issue of Shares

**Unit II** Redemption of shares and debentures 15 h

Redemption of Preference Shares - Debentures -Issue and Redemption of Debentures -Redemption out of profits -Sinking fund method/Recording of transactions

**Unit III** Final Accounts 15 h

Final Accounts of Companies (New Format) -Preparation of Final Accounts - Provisions relating to preparation of final accounts -Profit and loss account and balance sheet Calculation of Managerial remuneration

**Unit IV** Amalgamation, Absorption and Reconstruction 15 h

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption - Internal and External reconstruction.

**Unit V** Valuation of Goodwill and Shares 15 h

Valuation of Goodwill and Shares - Need - Methods of valuation of Good will and Shares - Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method- Yield basis method-Fair value method.

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



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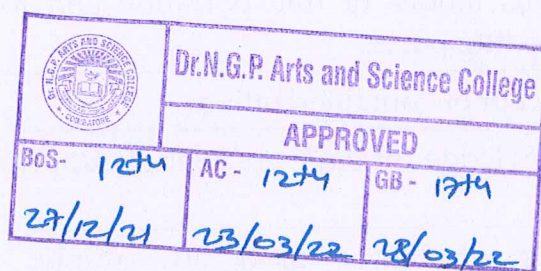


### Text Books

- 1 Reddy.T.S& Murthy.A.,2013, Corporate Accounting, Margham Publications,Chennai.

### References

- 1 Gupta R.L. & Radhaswamy M. 2018. Corporate Accounts, Sultan Chand & Co., New Delhi.
- 2 Dr.Arulanandam M. A, Dr. Raman K.S., (2015). Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
- 3 N. Maheshwari, Suneel K Maheshwari and Sharad K Maheshwari,(2018). Corporate Accounting, Sixth Edition, Vikas Publishing House, New Delhi.
- 4 Dr. Ashok Sehgal., (2012). Fundamentals of Corporate Accounting, Third Edition, Taxmann Publications Private Limited, New Delhi.



| Course Code | Course Name                           | Category | L | T | P | Credit |
|-------------|---------------------------------------|----------|---|---|---|--------|
| 195IB1A5CA  | LOGISTICS AND SUPPLY CHAIN MANAGEMENT | CORE     | 4 | 1 |   | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of logistics
- The basic concepts of supply chain management
- The importance of logistics and supply chain management in international trade.

### 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 logistics and to create an awareness of its importance in international business | K2              |
| CO2       | Learn the various modes of transportation and to gain knowledge regarding ports.                                 | K3              |
| CO3       | Educate the concept of containerization  | K3              |
| CO4       | Acquire the knowledge on basic concept of supply chain management.   | K3              |
| CO5       | Understand the strategies used in supply chain management and the application of IT in SCM                       | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |  |            |
|------------|--|------------|
| 195IB1A5CA | LOGISTICS AND SUPPLY CHAIN<br>MANAGEMENT | SEMESTER V |
|------------|--|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Introduction to logistics 12 h

Logistics - Definition - Introduction - Logistics cost - International logistics development - Shipper's logistics requirement in trade - Objectives of logistics Management - Logistics in export business - International commercial terms.

**Unit II** Transportation 12 h

Transportation - Modes of transportation - Major, minor ports in India - World major ports - Types of ships- Carriage of goods by sea - Airline industry - Transportation of goods through air- Benefits of air transport -International Air Transport Association (IATA).

**Unit III** Containerization 12 h

Containerization - Origin - Classification- Types of containers - Shipping formalities - Types of cargos and classifications -Ocean freight calculation - Shipping intermediaries - Benefits of containers - ICD & CFS

**Unit IV** Introduction to supply chain management 12 h

Supply Chain Management- Concept - Meaning - Objectives - Importance - Process views of Supply Chain - Decision phase in a supply chain - Process views of supply chain - Demand forecasting in supply chain

**Unit V** Supply chain strategies 12 h

Supply Chain Drivers - structuring drivers - Cross functional drivers -Supply Chain Network Design - supply chain strategies - Information Technology in a Supply Chain - The role of IT in a supply chain - The supply chain IT framework.

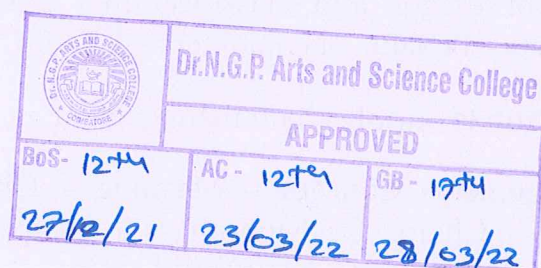


## Text Books

- 1 Sudalaimuthu.S and Antony Raj. 2009. Logistics Management and International Business. [1st Ed]. PHI.
- 2 Sunil Chopra and Peter Meindl. 2018. Supply Chain Management: Strategy, Planning and Operation. [7th ed]. Pearson Education., Inc.

## References

- 1 Rai Usha Kiran.2010. Export - Import and Logistics Management. [2nd Ed]. PHI Publishing House
- 2 Pierre A. David. 2014. International Logistics: The Management of International Trade Operation. [4th Ed].Cicero Books.
- 3 Daniel Stanton. 2020. Supply Chain Management for Dummies.[2nd ed]. John Wiley & Sons, Inc
- 4 Robert. B. Handfield & Ernest. L. Nichols Jr, 2012. Introduction to Supply Chain Management.[2nd Revised ed].PHI Learning Pvt., Ltd.



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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|----------|---|---|---|--------|
| 195IB1A5CB  | TAXATION    | CORE     | 4 | 2 |   | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The revised provisions of The Income Tax Act of 1961.
- The various provisions of indirect taxation
- The various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution            | K4              |
| CO2       | Understand the computation of income from house property and profits and gains from business and profession | K4              |
| CO3       | Understand the basic principles underlying the Indirect Taxation Statutes                                   | K4              |
| CO4       | Educate the basic concepts of GST   | K4              |
| CO5       | Understand the procedure in filing of returns under GST and to familiarize the customs act.                 | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |          |              |
|------------|----------|--------------|
| 195IB1A5CB | TAXATION | SEMESTER - V |
|------------|----------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Income Tax 12 h

Income Tax Act - Definition of income - Assessment year - Previous year - Assessee Types of assessee - Scope of income - Charge of tax - Residential status - Exempted incomes- Incomes which do not form part of total income - Tax rates- Computation of income from salaries - Profits in lieu of salary and exempted profits - Deductions U/S16.

#### Unit II Income from House Property 12 h

Income from house property - Determination of annual value - Deductions out of annual value - Computation of profits and gains of business or profession of an individual -Introduction to e-filing.

#### Unit III Introduction to Indirect Tax) 12 h

Indirect taxes: Introduction -Meaning - Definition -Importance - Characteristics - Objectives -Canons of taxation -Impact , shifting and incidence of tax - Classification of taxes. Basics of goods and services tax(GST): Introduction to GST- GSTlaw-GSTlevy-FeaturesofGST-Taxessubsumedundergoodsandservices-Benefits of goods and services tax -GST rate structure .

#### Unit IV GST: Levy and Collection 12 h

Levy and collection: Introduction - Supply - Levy and collection - Concept of supply - Composite and mixed supplies - Composition levy-Reverse charge mechanism. Valuation of supply of goods and services: Valuation of supply - Transaction value -Inclusion in value of supply -Exclusive in value of supply- Exclusive in value of supply -Valuation Rules. Procedures under GST: Registration under GST -Filling of Returns.

#### Unit V Customs Law 12 h

Introduction to Customs Law: -Introduction -Objectives - Scope. Customs Act 1962: Legal Structure - Definition - Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty -Taxable Event -Types of Customs Duty- Computation of Customs Duty(some basic problems)

Note: 80% Theory and 20% problem



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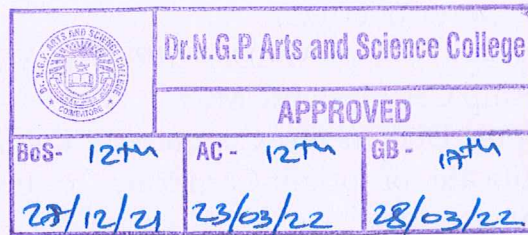


### Text Books

- 1 Gaur V.P. and Narang D.B., Income Tax and Practice, Current Edition, Kalyani Publishers.
- 2 Parameswaran.R., Indirect Taxes GST and Customs Laws, Current Edition.  
Kavin Publications

### References

- 1 Datey V. S., GST, . Current Edition, Taxman's Publications (P) Ltd.
- 2 Dinkar Pagare, Income Tax and Practice , Current Edition, Sultan chand & Sons.
- 3 Mehrothra, Income Tax and Practice, Current Edition, Sultan chand & Sons.
- 4 Kamal Garg, Neeraj Kumar Sehrawat, Beginner's guide to Goods & Services Tax, Current Edition, Bharat Law House Pvt. Ltd., New Delhi



|            |                                |            |
|------------|--------------------------------|------------|
| 195IB1A5CP | BANKING AND EXIM DOCUMENTATION | SEMESTER V |
|------------|--------------------------------|------------|


Total Credits: 2  
Total Instructions Hours: 48 h

| S.No | Contents   |
|------|--|
| 1    | Introduction to Accounts Filing: Account opening - Savings Account - Current Account - Recurring deposit - Fixed deposit - Term deposit - ATM Application form - Know your customer form (KYC).  |
| 2    | Negotiable Forms I: Payment - Paying Slip - Cash - Cheque - Demand Draft-Cash Withdrawal Form - Cheque -DD Application Form- Fund transfer form  |
| 3    | Fund Support: Loan - Housing Loan - Vehicle Loan - Jewel Loan - Agri Loan - Pledge - Mortgage - Forfeiting of Property - Termination of Loan- Education Loan   |
| 4    | Transactions in Banking: NEFT - RTGS - IMPS- Clearance of Cheque - UPI - BHIM  |
| 5    | ForEx Account: Opening of NRI account, NRO account and NRE account.  |
| 6    | Registration Forms for Exporter: Permanent Account Number(PAN)- Import Export Code(IEC)  |
| 7    | Registration in EPCs': APEDA- MPEDA- AEPC- EEPC -Registration Cum Membership Certificate(RCMC)   |
| 8    | Basic Export Documents: Commercial Invoice-Consular Invoice-Packing List-Certificate of origin-Certificate of Insurance-Shipment Advice - Shipment Checklist   |
| 9    | Transportation Documents: Bill of Lading - Mate Receipt- Airway Bill- Combined Transport Document (CTD)- Shipping Bill   |
| 10   | PAYMENT and Exchange Regulatory: Letter of Credit Opening form for import-Bill of Exchange-Bank Certificate of Payment-FIRC - Foreign Inward Remittance Certificate-E-BRC-Bank Realization Certificate- Exchange Control Declaration Form - Freight Payment Certificate - Bill of Export |
| 11   | Import Document-Bill of Entry for Home Consumption-Bill of Entry for Warehouse-Bill of Entry for Ex. Bond Clearance for Home Consumption- EDI declaration Form for Import  |
| 12   | ICEGATE, DGFT Website overview   |

**Note:** Out of 12 Programmes all 12 is compulsory



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| 28/12/21  | 23/03/22   | 22/03/22                                  |



| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 195IB1A5SA  | HUMAN RESOURCE MANAGEMENT | SEC      | 3 |   |   | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- The importance of human resource management.
- The process of job evaluation and performance appraisal.
- The necessity of managing the stress.

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understand the contribution of social work to the field of human resource management | K2              |
| CO2       | Emphasize the importance of job analysis and recruitment                             | K3              |
| CO3       | Learn the processes of employee training   | K3              |
| CO4       | Ability to demonstrate modern methods of performance appraisal                       | K3              |
| CO5       | Learn about job satisfaction and how to manage stress                                | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                           |            |
|------------|---------------------------|------------|
| 195IB1A5SA | HUMAN RESOURCE MANAGEMENT | SEMESTER V |
|------------|---------------------------|------------|

Total Credits: 3

Total Instruction Hours: 36 h

### Syllabus

#### Unit I Human resource management 7 h

Human resource management - Introduction - Characteristics - Scope of HRM- Objectives - Importance and Functions of HRM - Qualities of human resource manager - Role of human resource manager. Human Resource Planning - Concept - Objective-Need and Importance - Process - Levels - Problems

#### Unit II Job analysis & recruitment 8 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job Design - Concept - Approaches - Methods. Recruitment: Introduction -Process- Sources of Recruitment - Techniques -. Selection -Steps - Testing and Competency Mapping.

#### Unit III Placement & employee training 7 h

Placement and Induction-Concept of placement and induction - objectives - advantages- Steps to make induction effective. Employee Training - Concept - Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

#### Unit IV Performance appraisal & evaluation 7 h

Performance Appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job Evaluation - Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods.

#### Unit V Job satisfaction & stress management 7 h

Job Satisfaction - Concept - Measurement - Determinants. Quality of work life - Concept -Measure -Dimension - Principles. Management of Stress - Concept - Sources - Consequences - Coping with stress - Methods of stress management.






### Text Books

- 1 Gupta C.B, 2015, "Human Resource Management", 15th Edn, Sultan Chand & Sons
- 2 Gary Dessler, 2015, "Human Resource Management", 14th Edn, Prentice Hall Of India

### References

- 1 Venkataratnam C.S & Srivastava B, 2004, "Personnel Management and Human Resources", McGraw Hill Education
- 2 Werner & Desimone, 2006 "Human Resource Development" Cengage learning
- 3 Garry Dessler & Varkey, 2009, "Human Resource Management", Pearson, New Delhi
- 4 Uday Kumar Halder, 2009, "Human Resource development", Oxford University Press

|   |           |           |                                    |  |  |
|---|-----------|-----------|------------------------------------|--|--|
|  |           |           | Dr.N.G.P. Arts and Science College |  |  |
| APPROVED  |           |           |                                    |  |  |
| BoS - 12th  | AC - 12th | GB - 12th |                                    |  |  |
| 27/12/21  | 23/03/22  | 28/03/22  |                                    |  |  |



| Course Code | Course Name              | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 195IB1A5DA  | ORGANISATIONAL BEHAVIOUR | DSE      | 4 |   |   | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of Organizational behavior.
- The concepts of personality, motivation and perception.
- The Organizational climate and culture.

### 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 organizational behavior.                                    | K3              |
| CO2       | Know about the features, theories of personality and elements of individual behavior. | K4              |
| CO3       | Understand about the importance of group behavior.                                    | K4              |
| CO4       | Learn and understand about job satisfaction and leadership skills.                    | K4              |
| CO5       | Learn about organizational climate and culture.                                       | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                          |            |
|------------|--------------------------|------------|
| 195IB1A5DA | ORGANISATIONAL BEHAVIOUR | SEMESTER V |
|------------|--------------------------|------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to Organizational Behaviour 8 h

Organisational behaviour - Definition - Need and importance of organizational behaviour- Nature and scope - Elements of OB - Characteristics of OB- Process- Evolution and Development- Frame work - Challenges faced in OB- Organizational behaviour models.

#### **Unit II** Individual Behaviour 10 h

Individual behavior- Meaning- Factors influence individual behavior. Personality: Types - Factors Influencing personality - Theories - Determinants of Personality. Attitudes: Features - Components - Types -Functions. Perceptions: Elements - Significance -Process- Determinants of Perception.

#### **Unit III** Group Behaviour 10 h

Group behaviour - Definition - Nature- Characteristics - Need -Benefits - Functions - Types - Group dynamics - Group decision making - Advantages and disadvantages- Process - Effectiveness - Team building - Characteristics of a team Steps/ stages in team building - Group Vs Team.

#### **Unit IV** Leadership 10 h

Leadership: Meaning-Definition - Nature- Characteristics-Objectives -Role of a Leader- Qualities of a leader-Importance - Leadership styles - Theories - Leaders Vs Managers. Job satisfaction: Nature - Characteristics - Elements - Factors influencing job satisfaction.

#### **Unit V** Organizational Culture) 10 h

Organizational culture:Definitions-Features-Components-Types-Determinants-Functions. Organizational climate: Definition - Features - Elements - Characteristics of good and bad climate - Benefits of A good climate. Organizational culture Vs Organizational climate.

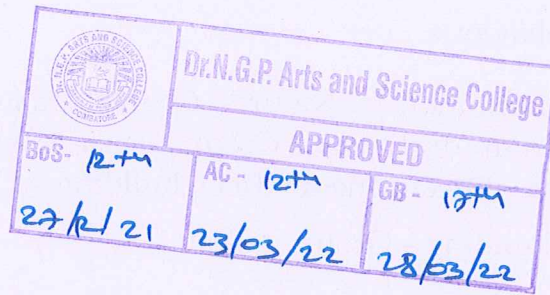


### Text Books

- 1 Balaji C.D, Organisational Behaviour, 2016, Margham Publications.
- 2 Fred Luthans, Organisational Behaviour, 2001, 11th Edition, McGraw Hill.

### References

- 1 Prasad L M, Organisational Behaviour, 2011, 5th Edition, Sultan Chand & Sons.
- 2 Schermerhorn, Hunt and Osborn, John Wiley, Organisational Behaviour, 2008, 9th Edition, Oxford Higher Education.
- 3 Udai Pareek, Understanding Organisational Behaviour, 2004, 2nd Edition, Oxford Higher Education.
- 4 Mc Shane & Von Glinov, Organisational Behaviour, 2007, 4th Edition, Tata Mc Graw Hill.





| Course Code | Course Name           | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 195IB1A5DB  | GARMENT MERCHANDISING | DSE      | 4 |   |   | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of garment merchandising.
- The management techniques followed in garment industry.
- The fashion visual merchandising.

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Generalize the students with basic concepts of merchandising                                     | K3              |
| CO2       | Create an understanding on execution tactics and pricing strategies followed in garment industry | K4              |
| CO3       | Educate with the quality standards adopted in garment industry                                   | K4              |
| CO4       | Familiarize the sourcing strategies used in garment industry                                     | K4              |
| CO5       | Developing the idea on visual merchandising.   | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                       |            |
|------------|-----------------------|------------|
| 195IB1A5DB | GARMENT MERCHANDISING | SEMESTER V |
|------------|-----------------------|------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to Merchandising 08 h

Merchandising: Definition - Types - Objectives of Merchandising - Fundamentals of merchandising - Responsibilities of the merchandiser - Merchandise planning- Target markets- Market segmentations and marketing research.

**Unit II** Line development and Pricing 10 h

Marketing calendar-Merchandise calendar- Sales forecast - Execution. Line development: Objectives- Elements- Planning- Control- Research- Line Plan-Styling- Direction - Product development and adoption. Pricing: Pricing strategies- Objectives - Pricing formula - Costing principles and strategies.

**Unit III** Standardization and quality control 10 h

Standardization and quality control: Concept- Introduction to standardization and quality control in apparel industry- Importance of consumer perception in apparel quality- Managing apparel quality through inspection and sampling procedures.

**Unit IV** Sourcing Strategies 10 h

Sourcing strategies- Objectives- Global sourcing - The Role of merchandiser in sourcing - Sourcing options- Factors in sourcing options - Factors in sourcing decision- Customer/ vendor relationship - Domestic and international sourcing process.

**Unit V** Performance Management and Enterprise Reporting) 10 h

Visual merchandising: Fashion visual merchandising- Functions of visual merchandising- Elements of visual merchandising - Store exteriors, interiors& windows - Image, atmosphere & theatrics -Display props, fixtures, mannequins, floral, signage & graphics.



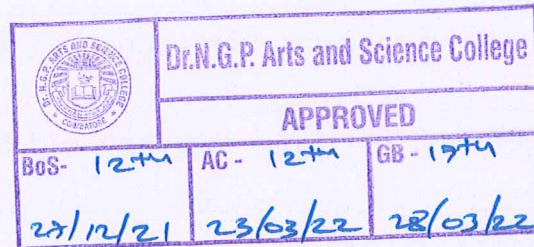


### Text Books

- 1 Stone, Elaine & Samples.J.A , Fashion Merchandising, 2000, TataMcGraw Hill.
- 2 ShuklaR.S, HowtoexportGarmentssuccessfully, 1997,Globalbusiness press.

### References

- 1 Rosenau.J.A, Wilson DavidL.David, Apparel Merchandising-The line starts here, 2006, Fairchild publications.
- 2 Mehta & Pradeep, Managing Quality in the Apparel Industry, 2004, New Age International Pvt.Limited.
- 3 Darile.O.Koshy, Garment Exports Winning strategies, 2006, Prentice Hall of India Private Limited.
- 4 DarileOKoshy, Effective Exports marketing of apparel, 1995, Prentice Hall of India Private Limited.



| Course Code | Course Name        | Category | L | T | P | Credit |
|-------------|--------------------|----------|---|---|---|--------|
| 195IB1A5DC  | BUSINESS ANALYTICS | DSE      | 4 |   |   | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The big data application in business intelligence.
- The concept of systematic transformation of process-oriented data into information of underlying business process.
- To understand about the Organizational climate and culture.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Outline the role of business analytics                          | K2              |
| CO2       | Educate the concept of data and digital data                    | K2              |
| CO3       | Explain the concepts of OLTP, OLAP and BI                       | K3              |
| CO4       | Demonstrate the data integration and data modeling concepts     | K3              |
| CO5       | List the concepts of Enterprise reporting and BI in real world. | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                    |            |
|------------|--------------------|------------|
| 195IB1A5DC | BUSINESS ANALYTICS | SEMESTER V |
|------------|--------------------|------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### Unit I Introduction to the BA Role 10 h

Business analysis -Business analyst - The evolving role of the business analyst - The BA roadmap: Different levels of business analysis - The basic rules of business & business analysis - Classical requirements and tasks performed by business analysts. Key purpose of using IT in business - Enterprise applications - Information users and their requirements.

#### Unit II Data and Digital Data 09 h

Data - Definition- Types of data - Attributes and measurement - Types of data sets - Data quality - Types of digital data: Structured data- Semi- structured data- Unstructured data-Difference between structured and semi- structured data.

#### Unit III Introduction to OLTP and OLAP 10 h

OLTP (On-Line Transaction Processing): Meaning- Uses of OLTP- Advantages- Challenges- Limitations. OLAP(On- Line Analytical Processing): Meaning- Uses of OLAP- Advantages- Different OLAP architectures- Comparison of OLTP and OLAP- Data models for OLTP and OLAP- Role of OLAP tools in the Business Intelligence (BI) architecture.

#### Unit IV Data Integration 09 h

Data warehouse: Definition- Need- Goals- Components. Process in data usage: Extract, Transform and Load (ETL). Data integration: Meaning- Approaches- Need and advantages. Data quality and integrity: Meaning-Maintaining data quality- Key areas. Data profiling: Meaning- Types.

#### Unit V Performance Management and Enterprise Reporting) 10 h

Performance Management - Definition - Measurement system terminology used in analyzing business performance. KPI (Key Performance Indicators): Meaning- Fact based decision making and KPIs -Use of KPIs. Enterprise reporting - Report standardization - Balanced score card - Dashboards - Scoreboards vs. Dashboards. BI in real world: BI and mobility -Cloud computing - ERP systems -CRM .

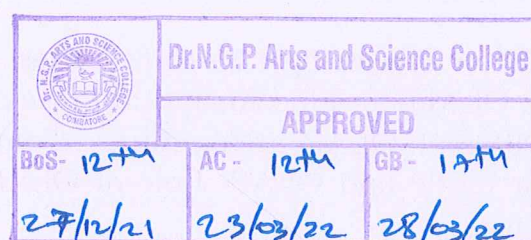


## Text Books

- 1 RN Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016 Revised Edition, Wiley.
- 2 Pang-Ning Tan, Michael Steinbach, Vipin Kumar, Introduction to Data Mining, 2015 Revised Edition, Pearson Education.

## References

- 1 Haydn Thomas - Demonoid, Business Analysis Fundamentals, 2015 Revised Edition, Pearson.
- 2 BhimasankaramPochiraju, Sridhar Seshadri, Essentials of Business Analytics: An Introduction to the methodology and its application, 2019, Springer
- 3 Andreas C. Müller, Sarah Guido, Introduction to Machine Learning with Python: A Guide for Data Scientists, 2016, 1st Edition, O'Reilly.
- 4 Laura Igual Santi Seguí, Introduction to Data Science, 2017, Springer.





| 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



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|            |                      |            |
|------------|----------------------|------------|
| 192MT1A5AA | RESEARCH METHODOLOGY | SEMESTER V |
|------------|----------------------|------------|

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 Books

- 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..

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| 28/12/21   | 23/03/22              | 28/03/22              |



| Course Code | Course Name           | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 195IB1A6CA  | MANAGEMENT ACCOUNTING | CORE     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the knowledge on utilization of fund and management of fund.
- the various concepts and techniques for better financial decision
- the Budgetary control procedures, reporting of organizational performance and calculation of variances

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | find and Apply tools and techniques used to plan, control and make decision                        | K2              |
| CO2       | illustrate and Build the knowledge of analysis the balance sheet                                   | K3              |
| CO3       | acquire knowledge on preparation of fund flow and cash flow statement of the company.              | K3              |
| CO4       | gain knowledge on application of marginal costing and standard costing in decision making process. | K4              |
| CO5       | prepare a budget and demonstrate an understanding of the relationship between the components.      | K5              |

### 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   | M   | S   | S   |
| CO4     | S   | S   | S   | M   | S   |
| CO5     | S   | S   | S   | S   | S   |

**S Strong**

**M Medium**

**L Low**



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|            |                       |             |
|------------|-----------------------|-------------|
| 195IB1A6CA | MANAGEMENT ACCOUNTING | SEMESTER VI |
|------------|-----------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Management Accounting 10 h

Management accounting - Meaning-Definition - Characteristics - Scope - Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Advantages and limitations - Tools and techniques of management Accounting. Financial statement Analysis - comparative, common size financial Statement and Trend analysis.

#### Unit II Ratio Analysis 10 h

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

#### Unit III Fund Flow & Cash Flow Analysis 15 h

Fund Flow Analysis - 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 Standard Costing 10 h

Marginal costing - Significance and limitations of marginal costing - CVP Analysis and Break Even Analysis - Managerial applications of marginal costing - Standard Costing, Advantages and Limitations, Variance Analysis, Material, Labour, Overheads and Sales.

#### Unit V Budgeting and Budgetary Control 15 h

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Preparation of Different types Budgets- Budgetary control-Steps in Budgetary Control - Zero Base Budgeting - Performance Budgeting, Control Ratios and Responsibility Accounting.

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



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## Text Books

- 1 M N Arora & PriyankaKatyal. 2017. "Cost and Management Accounting", Vikas Publications, New Delhi.
- 2 Sharma R.K Sashi K.Gupta Neeti Gupta, 2016, [IV edition]. "Management Accounting. Kalyani Publishers, New Delhi.

## References

- 1 Bhattacharya S.K., and John Bearden 2016. "Accounting for Management", Vikas Publishing House Ltd, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", Kalyani Publishers, New Delhi.
- 3 Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.
- 4 Chowdhary S.B., 2014. Management Accounting, , Kalyani Publishers, New Delhi.

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| 19/12/21   | 23/03/22              | 28/03/22              |





| Course Code | Course Name                  | Category | L | T | P | Credit |
|-------------|------------------------------|----------|---|---|---|--------|
| 195IB1A6CB  | BANKING AND FOREIGN EXCHANGE | CORE     | 4 | - | - | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- the Banking operations and banking system in India.
- foreign exchange and its functions.
- how banking and foreign exchange helps the global trade.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | understand objectives and introduction of banking in India. | K2              |
| CO2       | identify the cheques and endorsements.                      | K3              |
| CO3       | learn the concept of plastic cards and factoring            | K3              |
| CO4       | understand the administration of foreign exchange in India. | K3              |
| CO5       | learn foreign exchange market and its functions             | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                              |             |
|------------|------------------------------|-------------|
| 195IB1A6CB | BANKING AND FOREIGN EXCHANGE | SEMESTER VI |
|------------|------------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Banking 8 h

Meaning of banking - definition of banking - Banker and customer - Features of banking - Classification of banks - Banking system in India - Functions of commercial banks - Types of accounts - Types of customers.

#### Unit II Banking Instruments 10 h

Definition of cheque - Essentials of cheque - types of cheque - Crossing and types of crossing - Endorsements and its effects - Essentials of endorsement - Types of endorsement.

#### Unit III E - Banking 10 h

Credit card: Meaning and definition - Operation of credit card - Advantages and disadvantages of credit card - Factoring - Functions of factoring - ATM - Phone banking - E-banking.

#### Unit IV Introduction to Foreign Exchange 10 h

Introduction of foreign trade & foreign exchange - Exchange control - Objectives - Methods - Foreign Exchange Management Act (FEMA) - Administration of foreign exchange - Functions of foreign exchange department - Foreign currency accounts.

#### Unit V Foreign Exchange transactions 10 h

Foreign exchange market - Functions - Exchange rates - Exchange quotations - spot and forward transactions - Society for Worldwide Interbank Financial - Telecommunication (SWIFT) - Clearing House Interbank Payments System (CHIPS) - Clearing House Automated Payment System (CHAPS) - FEDWIRE






### Text Books

- 1 Pararameswaran.R, Natarajan.S, Kandasami.K.P, 2009, Banking Theory, Law & Practice [4th Edition] Sultan Chand Publications, Delhi.
- 2 Jeevanandam.C, 2012 Foreign Exchange - Practice, Concepts & Control [15th Edition] Sultan Chand Publications, Delhi.

### References

- 1 Varshney. P.N, Sundaresan, 2017 Banking Theory, Law & Practice, Sultan Chand Publications, Delhi.
- 2 Maheswari .S.N. and Maheswari.S.K, 2014 Banking Law and Practice, Kalyani Publications, New Delhi.
- 3 Anoop Pant, 2014 Foreign Exchange: Exchange Risk and Corporate International Finance, Random Publications, New Delhi.
- 4 Nidhi Jain, 2007 Foreign Exchange Risk Management, New Century Publications, New Delhi.

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|--|-----------------------|-----------------------|
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| <b>APPROVED</b>  |                       |                       |
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| 27/12/21   | 23/03/22              | 28/03/22              |



| Course Code | Course Name                      | Category | L | T | P | Credit |
|-------------|----------------------------------|----------|---|---|---|--------|
| 195IB1A6SA  | CUSTOMER RELATIONSHIP MANAGEMENT | SEC      | 3 | - | - | 3      |

### PREAMBLE

This course has been designed for students to learn and understand

- the importance of customer relationship management in business.
- the necessity of CRM in marketing a product.
- the various technologies in database marketing.

### 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 relationship management.      | K4              |
| CO2       | ability to learn about customer relationship management.   | K4              |
| CO3       | analyze the importance of sales force automation.          | K4              |
| CO4       | learn the basic concept of value chain.                    | K4              |
| CO5       | know about the various technologies in database marketing. | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                                  |             |
|------------|----------------------------------|-------------|
| 195IB1A6SA | CUSTOMER RELATIONSHIP MANAGEMENT | SEMESTER VI |
|------------|----------------------------------|-------------|

**Total Credits: 3**

**Total Instruction Hours: 36 h**

### Syllabus

#### **Unit I** Relationship Marketing 7 h

Relationship marketing: Definition - Characteristics - Components - Types of relationship marketing - Scope - Benefits - Overview of relationship marketing - Basis of building relationship - Types of relationship marketing - Customer life cycle.

#### **Unit II** Customer Relationship Management 8 h

Customer relationship management : Definition - Need - Objectives of CRM - Benefits - Significance - Evolution of CRM - Strategies - Advantages of CRM - Types of CRM - CRM and relationship marketing - Importance of customer divisibility in CRM.

#### **Unit III** Sales Force Automation 7 h

Sales force automation - Contact management - Concept- Difference between sales force automation - Advantages and disadvantages - Features - Factors affecting sales force automation - Enterprise marketing management - Core beliefs - CRM in India.

#### **Unit IV** Value Chain 7 h

Value chain - Concept - Integration business management - Benchmarks and metrics - Culture change - Alignment with customer eco system - Vendor selection

#### **Unit V** Database Marketing 7 h

Database marketing - Prospect database - Data warehouse and data mining - Need - Difference between data warehouse and data mining - Analysis of customer relationship technologies - Best practices in marketing technology - Indian scenario.




## Text Books

- 1 Sheela Rani. S. 2015, Customer Relationship Management, Margham Publications.
- 2 Shajahan .S.1997, Relationship Marketing, (illustrated, reprint) Tata McGraw-Hill Education.

## References

- 1 Francis Buttle, Stan Maklan, 2019. Customer Relationship Management, Routledge, London and New York.
- 2 Kaushik Mukherjee. 2008. Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi.
- 3 Kumar.V. , Werner Reinartz, 2018. Customer Relationship Management: Concept, Strategy, and Tools (Springer Texts in Business and Economics) Springer, Berlin, Germany.
- 4 Sheth.J.N.2010. Customer Relationship Management –Emerging Concepts, Tools & applications. Tata McGraw Hill Publishing Co.

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| 27/12/21  | 23/03/22              | 28/03/22              |





| Course Code | Course Name       | Category | L | T | P | Credit |
|-------------|-------------------|----------|---|---|---|--------|
| 195IB1A6DA  | DIGITAL MARKETING | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the Impact of digital marketing
- the importance of search engine optimization
- the various types of social media marketing

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | know the fundamental concepts of Digital Marketing      | K2              |
| CO2       | understand the importance of search engine optimization | K3              |
| CO3       | know the concept of email marketing.                    | K3              |
| CO4       | analyze the importance of social media marketing        | K4              |
| CO5       | know the concept of mobile marketing                    | K5              |

### 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



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|            |                   |             |
|------------|-------------------|-------------|
| 195IB1A6DA | DIGITAL MARKETING | SEMESTER VI |
|------------|-------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Digital Marketing 9 h

Digital marketing; Meaning, Digital marketing for B2B - Digital marketing in 21st century - Components of digital marketing - Segmentation of audience - Importance - B2B market segmentation - Segmentation using digital media.

#### Unit II Search Engine Marketing 10 h

B2B search engine marketing - Importance - Search engine optimization - Web search, Major search engines - Optimizing the site's content B2B online marketing - Effectiveness - Online advertising Vs Traditional advertising - Payment models - PPC ads - Display ads

#### Unit III Email Marketing 9 h

B2B Email marketing - Meaning of B2B email marketing - Different types of mailing - B2B blog marketing - Need - Running the blog - Effective e-mail campaign - Marketing to other blogs - Benefits - Goals

#### Unit IV Social Media Marketing 10 h

B2B social media marketing - Understanding - Importance - Developing social media marketing strategy podcast - Understanding - creating - Developing podcast strategy. B2B public relations - Meaning - benefits - Developing new online sources. Facebook marketing: Business through facebook marketing. Twitter marketing: Framing content strategy - Twitter advertising campaigns. Instagram and Snapchat: Digital marketing strategies through instagram and snapchat - Club house

#### Unit V Mobile Marketing 10 h

B2B mobile marketing - Importance - Mobile B2B marketing Vs traditional B2B Marketing - Mobile search engine market - SMS marketing - Mobile advertising - Mobile social marketing tracking and measuring human behavior - Holistic marketing - Challenges facing the digital marketing industry



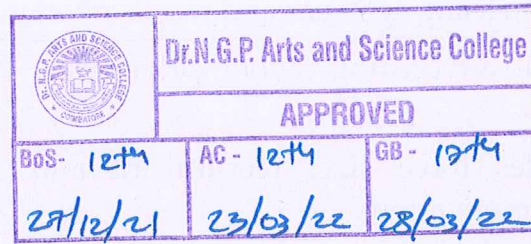


### Text Books

- 1 Michael Miller, 2012 B2B Digital Marketing; Using the Web to Market Directly to Business, [1st Ed], Pearson Education Inc.
- 2 Damian Ryan and Calvin Jones, 2013 Understanding Digital Marketing [3rd Ed], Kogan page limited, Great Britain and United states.

### References

- 1 Lonsafko, David.K.Brake, 2009 The Social Media Bible: Tactics, Tools, and Strategies for Business Success, John Wiley & Sons.
- 2 Seema Gupta, 2017, Digital Marketing, [1st Ed] Mc-Graw hill.
- 3 Ian Dodson, 2016, The Art of Digital Marketing, Wiley.
- 4 Puneet Singh Bhatia, 2017, Fundamentals of Digital Marketing, [1st Ed] Pearson.



| Course Code | Course Name                     | Category | L | T | P | Credit |
|-------------|---------------------------------|----------|---|---|---|--------|
| 195IB1A6DB  | ADVERTISING AND SALES PROMOTION | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of advertising and the role of advertising in marketing mix
- the sales force management and sales promotion.
- the process and principles of Personal Selling

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | recognize the meaning of advertising and its media.                               | K2              |
| CO2       | interpret advertising agencies and effects of advertising                         | K3              |
| CO3       | discuss about advertising layout, advertising campaign and its stages.            | K3              |
| CO4       | illustrate sales force size, recruitment and selection, training and motivations. | K4              |
| CO5       | demonstrate the process of sales promotion and its strategies.                    | K5              |

### 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



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|            |                                 |             |
|------------|---------------------------------|-------------|
| 195IB1A6DB | ADVERTISING AND SALES PROMOTION | SEMESTER VI |
|------------|---------------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### Unit I Introduction and Advertisement Process 9 h

Advertising-Meaning-Origin and Development- Objectives-Importance- Functions of advertising- Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Advertisement agencies- Types and functions of advertising agencies- - Advertisement campaign

#### Unit II Advertisement process and Ethics 9 h

Social, economical and legal aspects of advertisement- Ethics in advertisement-meaning- perceived role of advertisement- Forms of ethical violation- Misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising- misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India.

#### Unit III Advertising Media and Research 10 h

Advertising media: Media planning and strategy- Types of media - Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising. Advertising research: Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- DAGMAR Model.

#### Unit IV Sales Promotion- An Introduction 10 h

Sales promotion-Concept- Definition-Scope- Objectives of sales promotion- Importance of sales promotion- Methods and techniques of sales promotion- Sales promotion strategies- Differences between advertisement and sales promotion Advantages and drawbacks of sales promotion- Advantages and drawbacks of sales promotion.



**Unit V      Personal Selling**

10 h

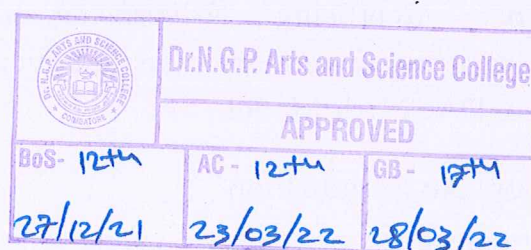
Meaning- Nature and importance- Essential elements of personal selling- Process of personal selling- Principles of personal selling- Types of sales persons- Sales force management.

**Text Books**

- 1 S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 3rd edition (30 April 2008)
- 2 Manendra Mohan – Advertising Management – Concepts and Cases, Tata McGraw-Hill Education, 1989

**References**

- 1 Sherlekar, Victor & Nirmala Prasad – Advertising Management – Himalaya Publishing House, 5th edition (1 January 2002)
- 2 S.A. Chunawalla- Promotion Management Himalaya Publishing House, Sixth Edition (1 January 2015)
- 3 C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers & Dist, 2004
- 4 Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education, 6th Edition.



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| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 195IB1A6DC  | BUSINESS ENVIRONMENT | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the overall business environment and evaluate its various components in business decision making.
- the analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena
- how to develop conceptual framework of business environment and generate interest in international business.

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | understand the different environment in the business climate and Techniques for Environment Analysis | K2              |
| CO2       | know the history of Economic system of India   | K3              |
| CO3       | know the different environment like, political and legal environment in the business                 | K3              |
| CO4       | acquire knowledge about Technological Environment and Demographic and Socio-Cultural Environment     | K4              |
| CO5       | know about the regulations and foreign investments instruments.                                      | K5              |

### 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   |



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**M Medium**

**L Low**

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|            |                      |             |
|------------|----------------------|-------------|
| 195IB1A6DC | BUSINESS ENVIRONMENT | SEMESTER VI |
|------------|----------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

**Unit I** Introduction to Business Environment 9 h

Concept- Significance and Nature of business Environment-Types of environment: Internal Environment- External environment- Nature and Structure of Economy- Techniques for Environment Analysis- Approaches and Significance of Environment Forecasting.

**Unit II** Economic Environment 10 h

History of Economic Systems- Market- Planned and Mixed Economy-Planning in India: Emergence and Objective-Planning Monetary Policy- Fiscal Policy. Industrial Policy: Meaning- Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.

**Unit III** Political and Legal Environment 10 h

Relationship between Business and Government- Economics-Planning-Regulatory - Promotional and Entrepreneurial Roles of Government- Constitutional Provisions affecting Business. An overview of major laws affecting business- Consumerism- Social Responsibility of Business.

**Unit IV** Technological Environment and Demographic and Socio-Cultural Environment 10 h

Factors Influencing Technological Environment- Role and Impact of Technology on Business. Transfer of Technology - Channels, Methods, and Limitations. Cultural Environment: Cultural environment - nature of Culture, interface between culture and business, Cross - culture management, social responsibility of business, Business ethics, Analysis, forecasting and assessment of cultural environment - social audit.

**Unit V** Foreign Investment and Trade Regulation 9 h

Foreign Direct Investment (FDI) - Foreign Institutional Investment (FII) - World Trade Organisation (WTO) and India: An overview-Regulation of Foreign Trade- Disinvestment in Public Sector Units.



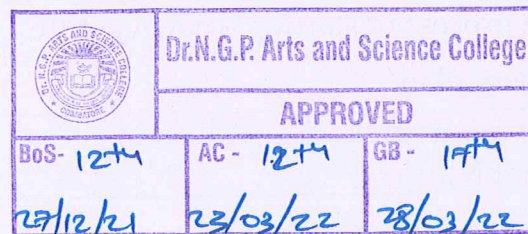


### Text Books

- 1 Francis Cherunilam, June 2017, Business Environment, Himalaya Publishing House.
- 2 Brooks, Weatherston Wilkinson, 2010, International Business Environment, Pearson.

### References

- 1 Aswathappa, K. December 2011, Business Environment for Strategic Management, Himalaya Publishing House.
- 2 Barry M. Richman and Mevgn Copen, June 1, 1978 International Management and Economic Development.
- 3 Mussehnann and Hughes: 1 January 1977 Introduction to Modern Business - Issues and Environment, Prentice Hall, 7th edition
- 4 William F Blueck and Lawrence P. Janch, May 1, 1984 Business Policy and Strategic Management. McGraw-Hill Education.



| Course Code | Course Name                 | Category | L | T | P | Credit |
|-------------|-----------------------------|----------|---|---|---|--------|
| 195IB1A6DD  | ENTREPRENEURIAL DEVELOPMENT | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the skills needed to become an entrepreneur.
- the various factors to be considered in setting up own ventures and contribute to national economic development.
- the various analyses involved in preparing project report.

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | understand the concept, origin and growth of Entrepreneurship.                            | K4              |
| CO2       | examine the various governmental and nongovernmental support offered to the entrepreneurs | K4              |
| CO3       | understand the process of starting a new venture  | K4              |
| CO4       | prepare a business plan   | K4              |
| CO5       | familiarize the various analysis involved in preparing project report                     | K5              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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|            |                             |             |
|------------|-----------------------------|-------------|
| 195IB1A6DD | ENTREPRENEURIAL DEVELOPMENT | SEMESTER VI |
|------------|-----------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### Unit I Basic of Entrepreneurship 9 h

Entrepreneurship - Meaning - Origin - Functions - Factor affecting entrepreneurial growth - Types - Entrepreneur vs Intrapreneur vs Manager - Women entrepreneurship - Rural entrepreneurship - Barriers in entrepreneurial development - Role of entrepreneurship in economic development.

#### Unit II Entrepreneurial Support 9 h

Entrepreneurial support - DIC- Industrial estates- SIDCO - SIPCOT - STEP- SIDO - EDII - NSIC - SISI - TIIC - NAYC - KVIC - TCO - SEZ - Incubators -Angel investors - Venture capital - Entrepreneurship development programme - Incentives and subsidies.

#### Unit III Innovation and Intellectual Property Rights 10 h

Innovation - concept - Types - Role of innovation in entrepreneurship - Intellectual property - Meaning - Need for protection - Copyright- Registration - Patents - Trademark - Design and Procedure for registration - Causes and remedies for industrial sickness.

#### Unit IV New Project Generation 10 h

Starting a new venture - Steps for starting a small industry - Project idea generation - Project identification and clarification - Project formulation - Feasibility analysis - Market analysis project appraisal- Project report presentation as per MSME format.

#### Unit V Financial Analysis 10 h

Financial analysis - Types of Financial analysis estimation and projection - Operating cost - Revenue estimates - Working capital- Cash flow- errors in estimation - Recent trends in entrepreneurship.




### Text Books

- 1 Gupta. C.B and Srinivasan N.P., 2017.Entrepreneurial Development., Sultan Chand and Sons.
- 2 KhankaS.S., 2012.Entrepreneurial Development., Sultan Chand and Sons.

### References

- 1 Jayshree Suresh.2018.Entrepreneurial Development, Margham Publications.
- 2 Sultan Chand&Sons.2014.Entrepreneurship&Small Business Management, Sultan Chand & Sons.
- 3 Vasant Desai.2002.Dynamics of Entrepreneur Development & Management , Himalayan Publishing House.
- 4 P.Saravanel.1997.Entrepreneur Development, Ess Pee Kay Publishing house.

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| 27/12/21  | 23/03/22              | 28/03/22              |





| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 195IB1A6DE  | INSURANCE MANAGEMENT | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of insurance, functions and its principles
- the different types of insurance
- the marketing aspects of insurance management

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | know the fundamental concepts of Insurance Management     | K2              |
| CO2       | understand the importance of Insurance policies           | K3              |
| CO3       | know the concept of Marine Policies.                      | K3              |
| CO4       | analyze the importance of Fire Insurance claim procedures | K4              |
| CO5       | know the concept of distribution channels in Insurance    | K5              |

### 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



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|            |                      |             |
|------------|----------------------|-------------|
| 195IB1A6DE | INSURANCE MANAGEMENT | SEMESTER VI |
|------------|----------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Insurance Management 9 h

Principles of Insurance: Insurance - Meaning - Definition - Essentials of insurance contract - Kinds of Insurance contract - Principles of Insurance - Insurable interest - At most good faith - Indemnity - Subrogation - Contribution - Proximate clause - Mitigation of loss

#### Unit II Life Insurance 10 h

Life Insurance: Meaning of life insurance - Insurance versus Assurance - Features of life insurance - Procedure for effecting life insurance - Life Insurance policies - Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount - Money back policies - Group insurance scheme - Partnership insurance - Employer - Employee Insurance-Features of each policy

#### Unit III Marine Insurance 10 h

Marine Insurance - Important Definitions - Subject Matter of Marine Insurance - Characteristics of Marine Insurance - Elements of Marine Insurance - Contents of Marine Policy - Kinds of Marine Policies - Life Insurance versus Marine Insurance - Procedures for taking out a Marine Policy - Important Clauses in Marine Policy - Kinds of Marine Losses

#### Unit IV Fire Insurance 9 h

Fire Insurance - Common policies in Fire Insurance - Average Clause in Fire Insurance Policy - Rights of the Insurer - Procedures for Fire Insurance Claim - Types of Losses due to Fire - Procedures for calculating claim for loss of stock.

#### Unit V Life Insurance Marketing 10 h

Marketing of Life Insurance Business: Characteristics of Life Insurance Services - Objectives of Life Insurance Marketing - Importance of Life Insurance Marketing - Market segmentation in Insurance business - Distribution channels in Life Insurance business - Scope of Life Insurance Marketing.



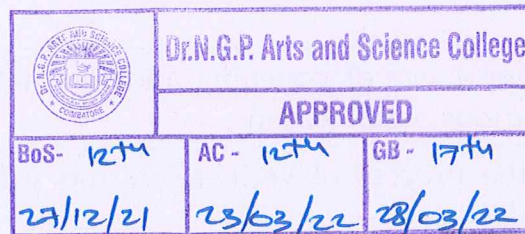


### Text Books

- 1 P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd
- 2 Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing

### References

- 1 Inderjit Singh, Rakesh Katayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
- 2 Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education
- 3 Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
- 4 Vaughan, E. J., & Vaughan, T. M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley



| Course Code | Course Name            | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 195IB1A6DF  | PRINCIPLES OF AUDITING | DSE      | 4 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the nature and objectives of an audit and make them appreciate the general auditing practice.
- the concept of auditing and audit programmes and to enrich knowledge about the provisions of investigation under companies act.
- the accounting standards to be adopted properly .

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | understand the roles and practices of Auditors   | K2              |
| CO2       | gain knowledge on the auditing procedures and clerical works.                            | K3              |
| CO3       | know the importance of vouching and internal check in practice in various organizations. | K3              |
| CO4       | understand the process of verification and valuation of assets and liabilities.          | K4              |
| CO5       | understand the auditing regulations and preparation of audit report.                     | K5              |

### 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   |



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**M Medium**

**L Low**

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|            |                        |             |
|------------|------------------------|-------------|
| 195IB1A6DF | PRINCIPLES OF AUDITING | SEMESTER VI |
|------------|------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to auditing **10 h**

Definition – General Objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor – Auditors vis-à-vis Errors and Frauds. Various types of audit – Continuous audit – Final audit – Interim audit – Balance Sheet audit – Merits and Demerits

**Unit II** Auditing Procedure **10 h**

Audit Procedure – Planning of Audit – Audit Programme – Audit Note Book – Audit Working Papers – Internal Control – Internal Check – Internal Check as regards cash, wages, sales etc. – position of External Auditors as to Internal Auditor.

**Unit III** Vouching **9 h**

Vouching – Vouching of Cash transactions – Trading transactions – Impersonal Ledger.

**Unit IV** Verification and Valuation **9 h**

Verification and Valuation of assets and liabilities – Land & Buildings, Plant & Machinery, Patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash – Auditors position – Auditors duty regarding Reserves and Provisions.

**Unit V** Auditing Regulations **10 h**

Company Audit as per Companies Act 2013 – Audit of Share capital and share transfer-Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit Rotation – Audit Report – qualified audit report.




## Text Books

- 1 Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.
- 2 Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.

## References

- 1 Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
- 2 Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
- 3 Fundamentals Of Auditing, Kamal Gupta Tata Mcgraw-Hill Publishing Company Limited, 1996.
- 4 B.N.Tandon, S.Sudarshanam, S.Sundara babu, A Handbook of Practical Auditing —,sultan Chand and Company,New Delhi,13 th Edition.

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| 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



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|            |                    |             |
|------------|--------------------|-------------|
| 195BI1A6AA | INNOVATION AND IPR | SEMESTER VI |
|------------|--------------------|-------------|

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>

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| <b>APPROVED</b>  |                       |                       |
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| 27/12/21   | 23/03/22              | 28/03/22.             |

  
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