

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)

Dr. N.G.P. – Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2022-23 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

B.Com. Accounting and Taxation Degree

(For the students admitted during the academic year 2022-23 and onwards)

Programme: B.Com. Accounting and Taxation

Eligibility

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subject 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 Accounting and Taxation Degree Examination** of this College after a course of study of three academic years.

Programme Educational Objectives

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

1. Able to demonstrate a substantial understanding of concepts in the key areas of accounting and its applications.
2. Build professional excellence in the area of Taxation with creative mind.
3. Attain the skill in the Field of Accountancy and Taxation as Accountant, Entrepreneur, Scholars, Researchers and Tax consultants.
4. Perform with corporate ethics and abide with law to serve the society.



PROGRAMME OUTCOMES

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

| PO Number | PO Statement |
|-----------|--|
| PO1 | Gain the basic traits in communication skill to build confidence and to face the real time business world |
| PO2 | Identify the corporate world with professional skill |
| PO3 | Gain basic knowledge in Accounting and Taxation to increase students' proficiency |
| PO4 | Progress with the socio-economic challenges related to Accounting, Finance and Taxation and shaping as a successful individual |
| PO5 | Proceed with ethics and to serve the society |



Guidelines for Programmes offering Part I & Part II for Four Semesters

| Part | Subjects | No. of Papers | Credit | | Semester No. |
|-----------------------------|--|---------------|---------------------------|----|--------------|
| I (12 Credits) | Tamil / Hindi /French / Malayalam | 4 | 4 x 3 = 12 | | I to IV |
| II (12 Credits) | English | 4 | 4 x 3 = 12 | | I to IV |
| III (108 Credits) | Core (Credits 3,4) | 17 | 15 x 4 = 60 2 x 3 = 06 | 66 | I to VI |
| | Core Practical (Credits 2) | 2 | 2x2 = 04 | 04 | I to VI |
| | Inter Departmental Course (IDC) | 4 | 4 x 4=16 | | I to IV |
| | Discipline Specific Elective (DSE) | 3 | 3 x 4 =12 | | V & VI |
| | Skill Enhancement Course (SEC) (Embedded) | 3 | 4 x 2 = 08 | | III to VI |
| | Industrial Training (IT) | 1 | 1 x 2 = 2 | | V |
| IV (8 Credits) | Environmental Studies (AECC) | 1 | 1 x 2 = 2 | | I |
| | Basic Tamil/Advance Tamil/Human Rights & Women's Rights (AECC) | 1 | 1 x 2 = 2 | | II |
| | Generic Elective (GE) | 1 | 1 x 2 = 2 | | V |
| | Innovation & IPR (AECC) | 1 | 1 x 2 = 2 | | VI |
| V (2 Credits) | NSS/NCC/YRC/RRC/Yoga/ Sports | - | 2 x 1 = 2 | | I & II |
| TOTAL CREDITS | | | 142 | | |



CURRICULUM
B.Com. Accounting and Taxation

| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credits |
|----------------|-----------------------|--|----|---|---|----------|-----------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| First Semester | | | | | | | | | | |
| Part – I | | | | | | | | | | |
| 221TL1A1TA | Language - I | Tamil – I: Ikkala Ilakkiyam | 4 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| 221TL1A1HA | | Hindi – I: Modern Literature | | | | | | | | |
| 221TL1A1MA | | Malayalam-I: Modern Literature | | | | | | | | |
| 221TL1A1FA | | French - I : Grammar, Translation and Civilization | | | | | | | | |
| Part – II | | | | | | | | | | |
| 221EL1A1EA | Language - II | Professional English - I | 4 | - | 1 | 3 | 50 | 50 | 100 | 3 |
| Part – III | | | | | | | | | | |
| 225PA1A1CA | Core - I | Financial Accounting | 5 | 1 | - | 3 | 50 | 50 | 100 | 4 |
| 225CI1A1CA | Core - II | Principles of Management | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A1CA | Core - III | Business Communication | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225CO1A1IA | IDC - I | Business Economics | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| Part – IV | | | | | | | | | | |
| 223MB1A1AA | AECC - I | Environmental Studies | 2 | - | - | - | 50 | - | 50 | 2 |
| Part - V | | | | | | | | | | |
| 225AT1A1XA | Extension Activity | NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs | - | - | - | - | 50 | - | 50 | 1 |
| Total | | | 27 | 2 | 1 | - | - | - | 700 | 25 |

BoS Chairman/HoD
Department of Commerce (A & T)
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| Dr.N.G.P Arts and Science Col. | | |
| APPROVED | | |
| 8th | AC 12th | 12th |
| B.Com.AT (Students admitted during the AY 2022-23) | | |
| 8.8.2022 | 6/9/22 | 10/9/22 |



| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credits |
|-----------------|-----------------------|--|----|---|---|----------|-----------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| Second Semester | | | | | | | | | | |
| Part-I | | | | | | | | | | |
| 221TL1A2TA | Language - I | Tamil - II: Ara Ilakkiyam | 4 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| 221TL1A2HA | | Hindi – II: Modern Literature | | | | | | | | |
| 221TL1A2MA | | Malayalam – II: Modern Literature | | | | | | | | |
| 221TL1A2FA | | French - II: Grammar, Translation and Civilization | | | | | | | | |
| Part– II | | | | | | | | | | |
| 221EL1A2EA | Language - II | Professional English- II | 4 | - | 1 | 3 | 50 | 50 | 100 | 3 |
| Part– III | | | | | | | | | | |
| 225BP1A2CA | Core - IV | Advanced Financial Accounting | 5 | 1 | - | 3 | 50 | 50 | 100 | 4 |
| 225CR1A2CA | Core - V | Business Law | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A2CP | Core Practical - I | Spread Sheet Modeling for Business Decisions | - | - | 4 | 3 | 50 | 50 | 100 | 2 |
| 224CA1A2IA | IDC - II | Enterprise Resource Planning | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| Part-IV | | | | | | | | | | |
| 221TL1A2AA | AECC - II | Basic Tamil | 2 | - | - | - | 50 | - | 50 | 2 |
| 221TL1A2AB | | Advanced Tamil | | | | | | | | |
| 225CR1A2AA | | Human Rights and Women's Rights | | | | | | | | |
| Part–V | | | | | | | | | | |
| 225AT1A2XA | Extension Activity | NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs | - | - | - | - | 50 | - | 50 | 1 |
| Total | | | 23 | 2 | 5 | - | - | - | 700 | 23 |


P. Smt

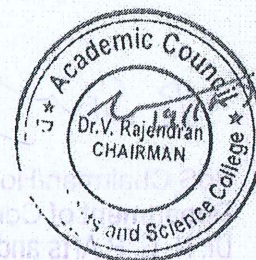
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| BoS- 9th | AC - 14th | GB - 19th |
| 3.12.22 | 19.01.2023 | 30.01.2023 |



B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credits |
|----------------|---------------------|-----------------------------|----|---|---|----------|-----------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| Third Semester | | | | | | | | | | |
| Part - I | | | | | | | | | | |
| 221TL1A3TA | Language - I | Tamil - III | 3 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| 221TL1A3HA | | Hindi - III | | | | | | | | |
| 221TL1A3MA | | Malayalam - III | | | | | | | | |
| 221TL1A3FA | | French - III | | | | | | | | |
| Part - II | | | | | | | | | | |
| 221EL1A3EA | Language - II | Professional English -III | 3 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| Part - III | | | | | | | | | | |
| 225CM1A3CA | Core - VI | Cost Accounting | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A3CA | Core - VII | Income Tax Law and Practice | 5 | 1 | - | 3 | 50 | 50 | 100 | 4 |
| 225BI1A3CB | Core - VIII | Company law | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 222MT1A3IA | IDC - III | Business Mathematics | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A3SP | SEC - Practical - I | Banking Practices | 1 | - | 2 | 3 | 50 | 50 | 100 | 2 |
| Total | | | 25 | 3 | 2 | - | - | - | 700 | 24 |

P. Suresh
12/6/23
BoS Chairman/HoD
Department of Commerce (A & T)
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|------------------------------------|---------|--------|
| Dr.N.G.P. Arts and Science College | | |
| APPROVED | | |
| 12/6/23 | 14/7/23 | 5/8/23 |

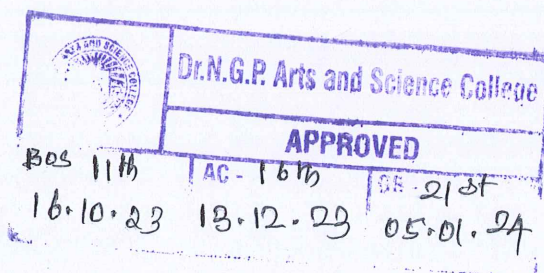


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B.Com.AT (Students admitted during the A.Y.2022-23)

| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credit s |
|-----------------|-----------------------|------------------------------|----|---|---|----------|-----------|-----|-------|----------|
| | | | | | | | CIA | ESE | Total | |
| Fourth Semester | | | | | | | | | | |
| Part - I | | | | | | | | | | |
| 221TL1A4TA | Language - I | Tamil - IV | 3 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| 221TL1A4HA | | Hindi - IV | | | | | | | | |
| 221TL1A4MA | | Malayalam - IV | | | | | | | | |
| 221TL1A4FA | | French - IV | | | | | | | | |
| Part - II | | | | | | | | | | |
| 221EL1A4EA | Language - II | Professional English - IV | 3 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| Part - III | | | | | | | | | | |
| 225PA1A4CA | Core - IX | Corporate Accounting | 5 | 1 | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A4CA | Core - X | Auditing and Assurance | 5 | - | - | 3 | 50 | 50 | 100 | 3 |
| 225AT1A4CP | Core - Practical - II | Applied Accounting Practices | - | - | 4 | 3 | 50 | 50 | 100 | 2 |
| 222MT1A4IA | IDC - IV | Business Statistics | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A4SP | SEC - Practical - II | Entrepreneurial Development | - | - | 3 | 3 | 50 | 50 | 100 | 2 |
| Total | | | 20 | 3 | 7 | - | - | - | 700 | 21 |

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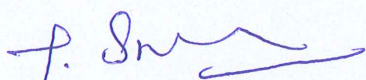



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B.Com.AT (Students admitted during the A.Y.2022-23)


| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credits |
|----------------|-----------------------|------------------------------------|----|---|---|----------|-----------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| Fifth Semester | | | | | | | | | | |
| Part – III | | | | | | | | | | |
| 225CR1A5CA | Core - XI | Advanced Corporate Accounting | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A5CB | Core - XII | Income Tax Law and Practice - II | 5 | 1 | - | 3 | 50 | 50 | 100 | 4 |
| 225CO1A5CB | Core - XIII | Research Methodology | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225FI1A5CB | Core - XIV | Financial Management | 4 | 1 | - | 3 | 50 | 50 | 100 | 3 |
| 225AT1A5SP | SEC – Practical - III | Statistical Tools for Research | - | - | 4 | 3 | 50 | 50 | 100 | 2 |
| 225FI1A5DA | DSE - I | Financial Markets | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225IB1A5DA | | International Business Environment | | | | | | | | |
| 225BI1A5DA | | Advertising and Salesmanship | | | | | | | | |
| 225CO1A5DA | | Human Resource Management | | | | | | | | |
| 225AT1A5TA | IT | Industrial Training | - | - | - | - | 50 | 50 | 100 | 2 |
| Part – IV | | | | | | | | | | |
| | GE | | - | - | 2 | - | 50 | - | 50 | 2 |
| Total | | | 22 | 2 | 6 | - | - | - | 750 | 25 |



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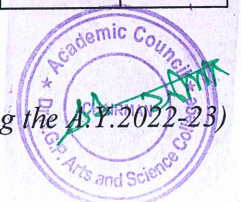
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| APPROVED | | |
| BoS-12th | AC-17th | GB- |
| 2/04/24 | 17/04/24 | |



| Course Code | Course Category | Course Name | L | T | P | Exam (h) | Max Marks | | | Credits |
|----------------|----------------------|--|----|---|----|----------|-----------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| Sixth Semester | | | | | | | | | | |
| Part - III | | | | | | | | | | |
| 225BA1A6CA | Core - XV | Management Accounting | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225FI1A6CA | Core - XVI | Business Taxation | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225AT1A6CV | Core - XVII | Project and Viva Voce | - | - | 8 | 3 | 50 | 50 | 100 | 4 |
| 225AT1A6SP | SEC - Practical - IV | Documentation in ITR Filing | - | - | 3 | 3 | 50 | 50 | 100 | 2 |
| 225FI1A6DA | DSE - II | Investment Management | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225IB1A6DA | | India's Foreign Trade and Legislations | | | | | | | | |
| 225BI1A6DA | | Retail Marketing | | | | | | | | |
| 225CO1A6DA | | Organizational Behavior | | | | | | | | |
| 225FI1A6DB | DSE - III | Security Analysis and Portfolio Management | 4 | - | - | 3 | 50 | 50 | 100 | 4 |
| 225IB1A6DB | | International Banking and Finance | | | | | | | | |
| 225BI1A6DB | | Customer Relationship Management | | | | | | | | |
| 225CO1A6DB | | Industrial Relations and Labour Law | | | | | | | | |
| Part-IV | | | | | | | | | | |
| 225BI1A6AA | AECC- III | Innovation and IPR | 2 | - | - | - | 50 | - | 50 | 2 |
| Total | | | 19 | - | 11 | - | - | - | 650 | 24 |
| Grand Total | | | - | - | - | - | - | - | 4200 | 142 |


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 BoS-
 09/11/24
 AC-
 26/11/24



DISCIPLINE SPECIFIC ELECTIVES

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 | 225FI1A5DA | Financial Markets |
| 2 | 225IB1A5DA | International Business Environment |
| 3 | 225BI1A5DA | Advertising and Salesmanship |
| 4 | 225CO1A5DA | Human Resource Management |

Semester VI (Elective II)

List of Elective Courses

| S.No. | Course Code | Name of the Course |
|-------|-------------|--|
| 1 | 225FI1A6DA | Investment Management |
| 2 | 225IB1A6DA | India's Foreign Trade and Legislations |
| 3 | 225BI1A6DA | Retail Marketing |
| 4 | 225CO1A6DA | Organizational Behavior |

Semester VI (Elective III)

List of Elective Courses

| S.No. | Course Code | Name of the Course |
|-------|-------------|--|
| 1 | 225FI1A6DB | Security Analysis and Portfolio Management |
| 2 | 225IB1A6DB | International Banking and Finance |
| 3 | 225BI1A6DB | Customer Relationship Management |
| 4 | 225CO1A6DB | Industrial Relations and Labour Law |



GENERIC ELECTIVE COURSE (GE)

The following course is offered under Generic Elective

Semester V (GE)

| S.No. | Course Code | Course Name |
|-------|-------------|--|
| 1 | 225AT1A5GP | Fundamentals of Goods and Services Tax |

EXTRA CREDIT COURSES

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

Semester III

| S.No. | Course Code | Course Name |
|-------|-------------|----------------------------|
| 1 | 225AT1ASSA | Principles of Marketing |
| 2 | 225AT1ASSB | Insurance Law and Practice |



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B.Com. AT (Students admitted during the A.Y.2022-23)

UG - REGULATION (R4)

(Students admitted in the AY 2022-23)

(OUTCOME BASED EDUCATION WITH CBCS)

1.NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology, Computer Applications, Data analytics, Cognitive Systems and Artificial Intelligence and Machine Learning.

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 2022-25 refers to students belonging to a 3 year Degree programme admitted in 2022 and completing in 2025.

1.4 Course: Refers to component 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 learning needs.

- a) **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement
- 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:** Elective courses offered under main discipline/ subject of study.
- d) **Skill Enhancement Courses (SEC):** Value-based and/or skill-based courses which are aimed at providing hands-on-training, competencies, skills, etc.
- e) **Ability Enhancement Compulsory Courses (AECC):** Mandatory courses that lead to Knowledge enhancement. Environmental Science, Human Rights and Women's Rights, Basic Tamil/Advanced Tamil, Innovation and IPR/Innovation, IPR and Entrepreneurship.
- f) **Ability Enhancement Elective Course (AEEC)/Generic Elective (GE)** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is Generic Elective.



1.5 Project Work:

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.

Internship/Industrial Training

Students must undertake industrial / institutional training for a minimum of 15 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

1.6 Extra Credits:

Extra credits shall be awarded for achievements in identified Curricular/co-curricular activities executed outside the regular class hours. Extra credits are not mandatory for completing the programme.

2. STRUCTURE OF PROGRAMME

2.1 PART- I: LANGUAGE- I

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

2.2 PART- II: LANGUAGE- II

English will be offered during the first four semesters.

2.3 PART- III:

- Core Course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Industrial Training (IT)

2.4 PART- IV:

2.4.1 Ability Enhancement Compulsory Course (AECC):

The Ability Enhancement Compulsory Courses such as i)Environmental Studies, ii) Human Rights and Womens' Rights, iii) Innovation and IPR/ Innovation, IPR and Entrepreneurship are offered during I,II and VI Semester.

Basic Tamil

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take one Basic Tamil course in the second semester.

(OR)



Advanced Tamil

b) Those who have studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take one Advanced Tamil course in the second semester.

Note: Students who come under the above a+b categories are exempted from Human Rights and Women's Rights in second semester.

Ability Enhancement Elective Course (AEEC)/Generic Elective (GE) An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is Generic Elective offered in V semester. (Theory/Practical/Non-Lab Practical)

2.5 PART- V: EXTENSION ACTIVITIES

The following extracurricular activities like NSS/YRC/NCC/RRC/Yoga/Sports/Clubs are offered under extension activities during semester I & II. Students will be evaluated based on their active participation in any one of the above activities. 75% Attendance is compulsory for extension activity.

3. CREDIT ALLOTTMENT

The following is the credit allotment:

- Lecture Hours (Theory) : 1 credit per lecture 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

4. DURATION OF THE PROGRAMME

The B.A. /B.Com./B. Sc. Programme must be completed within 3 years (6 semesters) and a maximum of 6 years (12 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



5. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organized by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his/her attendance. Every student shall have a minimum of 75% as an overall attendance.

6. 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 shall be 100 with the following breakup:

a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 50 Marks

End Semester Exams (ESE) : 50 Marks

Total :100 Marks

i) Distribution of Internal Marks

| S.No. | Particulars | Distribution of Marks |
|--------------|--|-----------------------|
| 1 | CIA I (2.5 Units) (On completion of 45 th working day) | 15 |
| 2 | Model (All 5 Units) (On completion of 85 th working day) | 15 |
| 3 | Assignment | 05 |
| 4 | Attendance | 05 |
| 5 | Library Usage | 05 |
| 6 | Skill Enhancement * | 05 |
| Total | | 50 |



Assignment Rubric**(Maximum -20 marks converted to 5 marks)**

| Criteria | 4 marks | 3 Marks | 2 Marks | 1 Mark |
|-----------------------------------|---|---|---|--|
| Language | Excellent spelling and Grammar | Good spelling and Grammar | Reasonable spelling and Grammar | Bad spelling and Grammar |
| Style | Outstanding style beyond usual college level | Attains College level style | Approaches College level style | Elementary form with little or no variety in sentence structure |
| Referencing | Good use of wide range of reference sources | Moderate use of suitable reference materials | Shows signs of plagiarism & using sources without referencing | No reference material used |
| Development | Main points well developed with high quality and quantity support | Main points developed with quality and quantity supporting details | Main points are present with limited details and development | Main points lack detailed development |
| Critical thinking/Problem solving | Advanced attempt to interpret the process, content/ analyse and solve the problem | Proficient attempt to interpret the process, content/ analyse and solve the problem | Adequate attempt to interpret the process, content/ analyse and solve the problem | Limited attempt to interpret the process, content/ analyse and solve the problem |

Breakup for Attendance Marks:

| S.No | Attendance Range | Marks Awarded |
|------|------------------|---------------|
| 1 | 95% and Above | 5 |
| 2 | 90% - 94% | 4 |
| 3 | 85% - 89% | 3 |
| 4 | 80% - 84% | 2 |
| 5 | 75% - 79% | 1 |



Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

| S.No | Attendance Range | Marks Awarded |
|------|-------------------|---------------|
| 1 | 10h and above | 5 |
| 2 | 9h- less than 10h | 4 |
| 3 | 8h - less than 9h | 3 |
| 4 | 7h - less than 8h | 2 |
| 5 | 6h - less than 7h | 1 |

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation & Seminar.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

| S.No. | Skill Enhancement | Description |
|-------|--|--|
| 1 | Class Participation | <ul style="list-style-type: none"> Engagement in class Listening Skills Behaviour |
| 2 | Case Study Presentation/ Term Paper | <ul style="list-style-type: none"> Identification of the problem Case Analysis Effective Solution using creativity/imagination |
| 3 | Field Study | <ul style="list-style-type: none"> Selection of Topic Demonstration of Topic Analysis & Conclusion |
| 4 | Field Survey | <ul style="list-style-type: none"> Chosen Problem Design and quality of survey Analysis of survey |
| 5 | Group Discussion | <ul style="list-style-type: none"> Communication skills Subject knowledge Attitude and way of presentation Confidence Listening Skill |



| | | |
|----|---------------------------------------|--|
| 6 | Presentation of Papers in Conferences | <ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission |
| 7 | Industry Visit | <ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation |
| 8 | Book Review | <ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation |
| 9 | Journal Review | <ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation |
| 10 | e-content Creation | <ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation |
| 11 | Model Preparation | <ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation |
| 12 | Seminar | <ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation |

ii) Distribution of External Marks

| | | |
|--------------|---|----|
| Total | : | 50 |
| Written Exam | : | 50 |

Marks Distribution for Practical course

| | | |
|----------|---|-----|
| Total | : | 100 |
| Internal | : | 50 |
| External | : | 50 |



i) Distribution of Internals Marks

| S.No. | Particulars | Distribution of Marks |
|--------------|-----------------------|-----------------------|
| 1 | Experiments/Exercises | 15 |
| 2 | Test 1 | 15 |
| 3 | Test 2 | 15 |
| 4 | Observation Notebook | 05 |
| Total | | 50 |

ii) Distribution of External Marks

| S.No. | Particulars | External Marks |
|--------------|--|----------------|
| 1 | Materials and methods/ Procedures/Aim | 10 |
| 2 | Experiment/ Performance/ Observations/ Algorithm | 10 |
| 3 | Results/ Calculations/ Spotters/ Output | 10 |
| 4 | Inference/Discussion/ Presentation | 10 |
| 5 | Record | 6 |
| 6 | Viva- voce | 4 |
| Total | | 50 |

A) Mark Distribution for Project/Internship/Industrial Training

| | | |
|-----------------|----------|------------|
| Total | : | 100 |
| Internal | : | 50 |
| External | : | 50 |

i) Distribution of Internal Marks

| S.No. | Particulars | Internal Marks |
|--------------|-------------|----------------|
| 1 | Review I | 20 |
| 2 | Review II | 20 |
| 3 | Attendance | 10 |
| Total | | 50 |



ii) Distribution of External Marks

| S.No | Particulars | External Marks |
|--------------|---|----------------|
| 1 | Project Work/Internship/ Industrial training presentation | 40 |
| 2 | Viva -voce | 10 |
| Total | | 50 |

Evaluation of project Work/Internship/ Industrial training shall be done jointly by Internal and External Examiners

7. Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to IV, a student shall be eligible to get exemption of one **4 credit course** during the V or VI semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in V or VI semester.

| S. No. | Course Code | Course Name | Proposed NPTEL Course | Credit |
|--------|-------------|-------------|------------------------|--------|
| 1 | | | Option - 1 Paper title | 4 |
| | | | Option - 2 Paper title | |
| | | | Option - 3 Paper title | |

b. Upon successful completion of **2 NPTEL Courses** (2 Credit each) recommended by the department, during Semester I to IV, a student shall be eligible to get exemption of **one 4 credit course** during the V or VI semester. Out of 2 NPTEL proposed courses, **atleast 1 course** should cover content/syllabus of exempted core paper in V or VI semester.

Mandatory

The exempted core paper in the V or VI semester should be submitted by the students for approval before the end of 4th semester.



Credit transfer will be decided by equivalence committee

| S. No. | Course Code | Course Name | Proposed NPTEL Course | Credit |
|--------|-------------|-------------|------------------------|--------|
| 1 | | | Option - 1 Paper title | 2 |
| | | | Option - 2 Paper title | |
| | | | Option - 3 Paper title | |
| 2 | | | Option - 1 Paper title | 2 |
| | | | Option - 2 Paper title | |
| | | | Option - 3 Paper title | |

| NPTEL Courses to be carried out during semester I – IV. | | | | | |
|---|--------------|-------|-----------------------|---|--|
| S.No. | Student Name | Class | Proposed NPTEL Course | | Proposed Course for Exemption |
| | | | Course I | Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title | Any one Core Paper in V or VI Semester |
| | | | Course II | Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title | |
| Class Advisor | | HoD | | Dean | |

Upon Successful outcome of Design Thinking / Copy right/Product/ Patent by the end of the V Semester, student shall be eligible to get exemption in AECC: Innovation, IPR & Entrepreneurship / Innovation & IPR offered during VI Semester.

9. Internship/Industrial Training

Students must undertake industrial / institutional training for a minimum of 15 days during the IV semester summer vacation. The students shall submit the report for evaluation during V semester.

10. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Co-Curricular/ Extracurricular activities carried out other than the regular class hours.



A student is permitted to earn a maximum of Ten extra Credits during the programme period.

A maximum of 1 credit under each category is permissible.

| Category | Credit |
|--|--------|
| Proficiency in foreign language | 1 |
| Proficiency in Hindi | 1 |
| Self study Course | 1 |
| Typewriting/Short hand | 1 |
| CA/ICSI/CMA (Foundations) | 1 |
| CA/ICSI/CMA (Inter) | 1 |
| Sports and Games | 1 |
| Publications / Conference Presentations (Oral/Poster)/ Awards | 1 |
| Lab on Project | 1 |
| Innovation / Incubation / Patent / Sponsored Projects / Consultancy/ | 1 |
| Representation in State / National level celebrations | 1 |
| Awards/ Recognitions / fellowships | 1 |

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Proficiency in foreign language

A pass in any foreign language in the examination conducted by an authorized agency.

Proficiency in Hindi

A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha.

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

Self study Course

A pass in the self study courses offered by the department.

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



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.

CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

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.

(Evaluation will be done internally)

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

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

Representation in State/National level celebrations

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

Awards/ Recognitions/fellowships

Regional/ State / National level awards/ Recognitions/Fellowships



100 % CIA Courses :

- AECC
- AEEC

| S.No | Type of Course |
|------|---|
| 1 | Environmental Studies (AECC) |
| 2 | Human Rights and Women's Rights, Basic Tamil /Advanced Tamil (AECC) |
| 3 | Innovation & IPR/ Innovation, IPR and Entrepreneurship(AECC) |
| 4 | Generic Elective (AECC) |

Modalities for Implementing Internal Assessment Marks:

- Student pertaining to 2022 Batch (2022-25) UG programme for the above mentioned courses shall secure a minimum of 40% out of the maximum marks in the continuous internal assessment (CIA) i.e., 20 marks out of 50 marks.
- Students who have not acquired the minimum marks shall be allowed to reappear to improve their marks in the exam components only within the time duration of the programme, in the forthcoming semesters.

Distribution of Internal Marks for AECC & AECC (Theory)

| S.No. | Particulars | Distribution of Marks |
|-------|--|-----------------------|
| 1 | CIA I (2.5 Units) (On completion of 45 th working day) | 15 |
| 2 | Model (All 5 Units) (On completion of 85 th working day) | 15 |
| 3 | Assignment | 05 |
| 4 | Attendance | 05 |
| 5 | Library Usage | 05 |
| 6 | Skill Enhancement * | 05 |

Total**50**

Distribution of Internal Marks for Generic Elective (AECC) (Practical)

| S.No. | Particulars | Distribution of Marks |
|-------|------------------------------|-----------------------|
| 1 | CIA -I (1-5 Exercise) | 5 |
| 2 | CIA-II (6-10 Exercise) | 5 |
| 3 | Class Participation | 10 |
| 4 | Practical Record | 10 |
| 5 | Test-III & Viva -Voce(10+10) | 20 |

Total

50

Question paper pattern AECC & AECC

| Test | MARKS | DESCRIPTION | TOTAL | Remarks |
|--|-------------------|-------------|-------------|--|
| CIA Test I 1 Hour First 2.5 Units | 50 x 1 = 50 Marks | MCQ | 50 Marks | Marks secured will be Converted to 15 marks |
| CIA test II/ Model test 1 Hour All five Units | 50 x 1 = 50 Marks | MCQ | 50 Marks | Marks secured will be Converted to 15 marks |

| Question paper pattern | | Total Marks - 50 | |
|---------------------------|---------|-----------------------------|---------|
| <u>Basic Tamil</u> | | <u>Advanced Tamil</u> | |
| Section -A | | Section -A | |
| Choose the correct answer | 10x2=20 | Choose the correct answer | 10x1=10 |
| Section -B | | Section -B | |
| True or false | 10x2=20 | Fill in the blanks | 10x2=20 |
| Section -C | | Section -C | |
| Answer in one page | 1x10=10 | Write an essay in two pages | 2x10=20 |



Question paper pattern for all other courses falling under Part I to Part III

CIA Test : [1 1/2 Hours-2.5 Units] - 25 Marks

| SECTION | MARKS | DESCRIPTION | TOTAL | Remarks |
|-------------|-------------------|--|-------------|--|
| Section – A | 8 x 0.5 = 04 Mark | MCQ | 25 Marks | Marks secured will be converted to 15 marks |
| Section - B | 3 x 3 = 09 Mark | Answer ALL Questions Either or Type ALL Questions Carry Equal Marks | | |
| Section - C | 2 x 6 = 12 Mark | | | |

Model Test: [3 Hours-5 Units] - 50 Marks

| SECTION | MARKS | DESCRIPTION | TOTAL | Remarks |
|-------------|------------------|---|-------------|--|
| Section - A | 5 x 1 = 05 Marks | MCQ | 50 Marks | Marks secured will be converted to 15 marks |
| Section - B | 5 x 3 = 15 Marks | Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks | | |
| Section - C | 5 x 6 = 30 Marks | | | |



End Semester Examination: [3 Hours-5 Units] - 50 Marks

| SECTION | MARKS | DESCRIPTION | TOTAL |
|-------------|------------------|---|-------------|
| Section - A | 5 x 1 = 05 Marks | MCQ | 50 Marks |
| Section - B | 5 x 3 = 15 Marks | Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks | |
| Section - C | 5 x 6 = 30 Marks | | |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------------|-------------|---|---|---|--------|
| 221TL1A1TA | TAMIL- I : IKKALA ILAKKIYAM | LANGUAGE- I | 4 | 1 | - | 03 |

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு நாகரீகம், 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 | வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல் | K3 |
| CO2 | மதிப்புக்கல்வி (Attitude and Value education) | K4 |
| CO3 | பாட இணைச்செயல்பாடுகள் (Co-curricular activities) | K4 |
| CO4 | சூழலியல் ஆக்கம் (Ecology) | K4 |
| CO5 | மொழி அறிவு (Tamil knowledge) | K5 |

MAPPING WITH PROGRAMME OUTCOMES

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



| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------------|------------|
| 221TL1A1TA | TAMIL- I: IKKALA ILAKKIYAM | SEMESTER I |
|------------|----------------------------|------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I மறுமலர்ச்சிக் கவிதைகள் 13 h

1. இலக்கிய வரலாறு - மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்
2. பாரததேசம் - பாரதியார்
3. படி - பாரதிதாசன்
4. தமிழரின் பெருமை - நாமக்கல் கவிஞர்
5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை
6. திரைத்தமிழ்
 - அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத் தொடங்கும் பாடல் - உடுமலை நாராயண கவி
 - ஆ) 'சும்மா கிடந்த நிலத்தை' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார்
 - இ) 'சமரசம் உலாவும் இடமே' எனத் தொடங்கும் பாடல் - மருதகாசி
 - ஈ) 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன்

Unit II புதுக்கவிதைகள் 13 h

1. இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
2. கடமையைச் செய் - மீரா
3. மலையாளக் காற்று - சிற்பி
4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான்
5. கன்னிமாடம் - மு.மேத்தா
6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்
7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார்
8. ஹைகூ கவிதைகள் - 10 கவிதைகள்



Dr.NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the AY 2022-23)

Unit III பெண்ணியம்

09 h

1. தொலைந்து போனேன் - தாமரை
2. நீரில் அலையும் முகம் - அ. வெண்ணிலா
3. தற்காத்தல் - பொன்மணி வைரமுத்து
4. ஏனிந்த வித்தியாசங்கள் ? - மல்லிகா
5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்

Unit IV சிறுகதைகள்

15 h

1. இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும்
2. கனகாம்பரம் - கு.ப.ராஜகோபாலன்
3. ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன்
4. பொம்மை - ஜெயகாந்தன்
5. காய்ச்சமரம் - கி. ராஜநாராயணன்
6. காட்டில் ஒருமான் - அம்பை
7. வேட்கை - சூர்யகாந்தன்

Unit V பயிற்சிப் பகுதி

10 h

அ. இலக்கணம்

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

ஆ. படைப்பாக்கம்

1. கவிதை - எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை)
2. சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)




Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், 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 இணையதள முகவரி: <https://www.tamilvu.org>

| | | |
|---|-----------|-----------|
|  | | |
| Dr.N.G.P Arts and Science Col ^{le} | | |
| APPROVED | | |
| Scs- 8th | AC - 13th | GS - 18th |
| 8/8/2022 | 6/9/2022 | 10/9/2022 |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------------|------------|---|---|---|--------|
| 221TL1A1HA | HINDI- I: MODERN LITERATURE | LANGUAGE-I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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 | ✓ | | | ✓ | ✓ |
| CO2 | ✓ | ✓ | | | ✓ |
| CO3 | ✓ | | ✓ | ✓ | ✓ |
| CO4 | ✓ | | ✓ | | ✓ |
| CO5 | ✓ | ✓ | ✓ | | ✓ |



| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-----------------------------|------------|
| 221TL1A1HA | HINDI- I: MODERN LITERATURE | SEMESTER I |
|------------|-----------------------------|------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

13 h

गद्य – नूतनगद्यसंग्रह(जयप्रकाश)पाठ 1- रजियापाठ 2- मक्रीलपाठ 3- बहतापानीनिर्मला
पाठ 4- राष्ट्रपितामहात्मागाँधी

Unit II

13 h

कहानीकुंज- डॉ.वी.पी. 'अमिताभ'(पाठ 1-4)

Unit III

12 h

व्याकरण : शब्दविचार (संज्ञा, सर्वनाम,विशेषण)

Unit IV

12 h

अनुच्छेद लेखन

Unit V

10 h

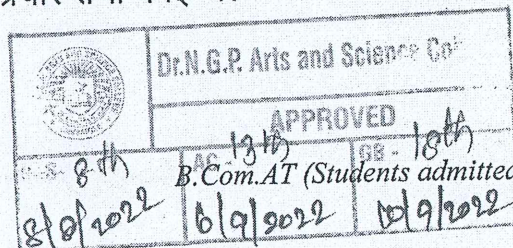
अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में) (पाठ 1 to 10)

Text Books

- 1 प्रकाशक: सुमित्रप्रकाशन 204 लीलाअपार्टमेंट्स, 15 हेस्टिंग्सरोड अशोकनगरइलाहाबाद-211001
- 2 प्रकाशक: गोविन्दप्रकाशनसदरबाजार, मथुराउत्तरप्रदेश-281001
- 3 पुस्तक: व्याकरण प्रदिप - रामदेवप्रकाशक: हिन्दी भवन 36 टेंगोर नगर इलाहाबाद-211024
- 4 पुस्तक: व्याकरण प्रदिप - रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17



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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------------------------|------------|---|---|---|--------|
| 221TL1A1MA | MALAYALAM-I: MODERN LITERATURE | LANGUAGE-I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 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 | ✓ | | | ✓ | ✓ |
| CO2 | ✓ | | | | ✓ |
| CO3 | ✓ | ✓ | ✓ | | ✓ |
| CO4 | ✓ | | ✓ | ✓ | ✓ |
| CO5 | ✓ | ✓ | ✓ | | ✓ |



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B.Com.AT (Students admitted during the AY 2022-23)

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|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|---------------------------------|------------|
| 221TL1A1MA | MALAYALAM- I: MODERN LITERATURE | SEMESTER I |
|------------|---------------------------------|------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

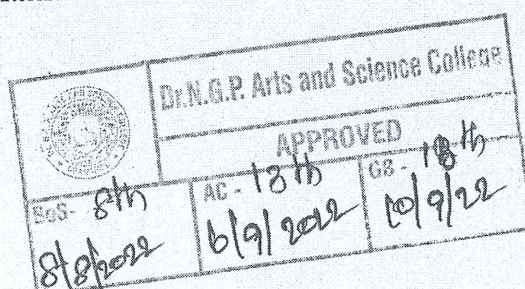
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|----------|---|------|
| Unit I | Novel | 14 h |
| | Pathummayude Adu | |
| Unit II | Novel | 10 h |
| | Pathummayude Adu | |
| Unit III | Short Story | 14 h |
| | Nalinakanthi | |
| Unit IV | Short Story | 10 h |
| | Nalinakanthi | |
| Unit V | Practical Application | 12 h |
| | Expansion of ideas, General Essay and Translation | |

Text Books

- 1 Vaikkam Muhammed Basheer, "Pathummayude Adu" (NOVEL), DC Books & Kottayam
- 2 T.Padmanabhan, "Nalinakanthi" (Short Story), DC Books & Kottayam.

References

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



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B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---|--------------|---|---|---|--------|
| 221TL1A1FA | FRENCH- I: GRAMMAR, TRANSLATION AND CIVILIZATION | LANGUAGE - I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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 | Apply the adjectives and the classroom environment in France | K2 |
| CO3 | Evaluate the Plural, Articles and the Hobbies | K3 |
| CO4 | Measure the Cultural Activity in France | K3 |
| CO5 | Select 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 | ✓ | | | | ✓ |
| CO2 | ✓ | | | | ✓ |
| CO3 | ✓ | | ✓ | | ✓ |
| CO4 | ✓ | | ✓ | | ✓ |
| CO5 | ✓ | | ✓ | | ✓ |



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| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|--|------------|
| 221TL1A1FA | FRENCH- I: GRAMMAR, TRANSLATION AND CIVILIZATION | 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"> • Saluer • Enter en contact avec quelqu'un. • Se presenter. • S'excuser | En cours de cuisine, premiers contacts avec les members d'un groupe | <ul style="list-style-type: none"> • Comprendre des personnes qui se saluent. • Échanger pour entrer en contact, se présenter, saluer, s'excuser. • Communiquer avec <i>tu</i> ou <i>vous</i>. • Comprendre les consignes de classe • Épeler son nom et son prénom. <p>Computer jusqu'à 10.</p> |

Unit II Enchanté I Page 20

12 h

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

Unit III J'adore I Page 30

12 h

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



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Unit IV J'adore I Page 30

14 h

| Objectifs de Communication | Tâche | Activités de réception et de production orale |
|--|---|--|
| <ul style="list-style-type: none"> Présenter quelqu'un | Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation | <ul style="list-style-type: none"> Exprimer ses goûts. Comprendre une demande laissée sur un répondeur téléphonique. Parler de ses projets de week-end. |
| Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42 | | |
| Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passées. Tu veux bien? | Organiser un programme d'activités pour accueillir une personne importante. | Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées. |

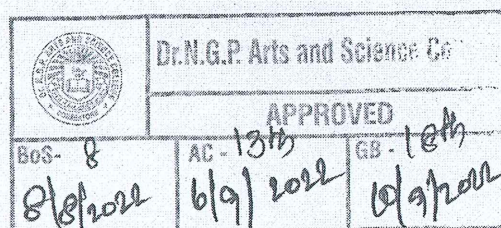
Unit V Practical Application

10 h

Make in Own Sentences

Text Book

- 1 Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 9-55) (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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B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------|--------------|---|---|---|--------|
| 221EL1A1EA | PROFESSIONAL ENGLISH- I | LANGUAGE- II | 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
- any spontaneous spoken discourse and respond to them with proper 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 | Identify the various aspects in poetry | K2 |
| CO2 | Infer linguistic and non-linguistic features of the context for understanding and interpreting | K3 |
| CO3 | Construct sentences and convey messages effectively in real life situations | K3 |
| CO4 | Apply different reading strategies with varying speed | K3 |
| CO5 | Prepare modules with their own ideas and present them coherently in a grammatically correct form | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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



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| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



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| 221EL1A1EA | PROFESSIONAL ENGLISH- I | SEMESTER I |
|------------|-------------------------|------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

Nissim Ezekiel: The Worm- Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

Niyi Osundare: Our Earth Will Not Die- Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

A. G. Gardiner: On Superstitions- Author's biography- Narrative structure- Exploration of the text- passage analysis- insight of ideas- cohesion and context- style- language techniques- Annotations

Nancy Bella: Clever Thief- Author's Biography- Plot Summary- Detailed summary and Analysis- Themes- Important Quotations- Characters- Description - analysis- Terms- Symbols- Critical analysis

H. G. Wells: The Truth about Pyecraft- Author's Biography- narrative structure- passage analysis- insight of ideas- cohesion and context- style- language techniques

Unit II Listening Skills 12 h

Listening vs. hearing- Types of listening, Tips to enhance Listening Skills, Non-verbal and Verbal signs of active listening - Comprehensive Listening - Listening to pre-recorded audios on speeches, interviews and conversations - Listening Activities- Listening and responding to complaints (formal situation), Listening to problems and offering solutions (informal)

Unit III Speaking Skills 14 h

Formal occasions- Introducing oneself, Introducing others, Enquiries and Seeking permission, Making short presentations - Informal occasions- Requests, Offering help, Congratulating, Farewell party, graduation speech - Giving instructions to do a task and to use a device, Giving and asking directions



10 h

Unit IV Reading Skills

Study Skills: Skimming and Scanning- Reading different kinds of texts- Types of reading-Developing a good reading speed, reading aloud, Referencing skill - Word Power (Denotation and Connotation) - Reading comprehension, Data interpretation -Charts, Graphs, Advertisements

Unit V Writing Skills

12 h

Sentence patterns, Note- making and note taking-Strategies - Paragraph writing: Structure and Principles - Academic Writing - Formal and Informal Letters, Report, Book /Movie Review


Text Books

- 1 Gardiner, A. G. 1926. Alpha of the Plough: Second series, J.M. Dent & Sons Ltd., London, United Kingdom. pg.no-151-156. (Unit I)
- 2 Ezekiel, Nissim. "The Worm," Crazy Romantic Love, www.mianmawaisarain.live/2020/05/poem-worm-nissim-ezekiel.html. Accessed 3 Aug. 2022. (Unit I)
- 3 <<http://livros01.livrosgratis.com.br/ln000835.pdf/>>(Unit I)
- 4 Mithra,S.M. 1919. Hindu Tales from the Sanskrit, Macmillan & Co Ltd., London, United Kingdom. pg.no-127-142. (Unit I)
- 5 Nation, I. S. P and Jonathan Newton. 2009. Teaching ESL/EFLListening and Speaking. Routledge, New York, United States. (Unit II)
- 6 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education, Chennai, India. (Unit III- V)



References

- 1 Our Earth Will Not Die By NiyiOsundare." Studocu.Com, studocu.com/in/document/bangalore-university/bachelor-of-computer-applications/1586771577-our-earth-will-not-die/27675462. Accessed 3 Aug. 2022.
- 2 OnSuperstitions."THEHISTORIAN,thehistorian1947.wordpress.com/2019/03/08/on-superstitions-by-a-g-gardiner. Accessed 3 Aug. 2022.
- 3 Swales, John M. & Feak, Christine B. 2012. Academic Writing for Graduate Students: Essential Tasks and Skills, University of Michigan Press, Michigan.
- 4 Rudzka, Brygida -Ostyn, 2003. Word Power: Phrasal Verbs and Compounds: A Cognitive Approach, Mouton de Gruyter, New York, United States.

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|  Dr.N.G.P. Arts and Science College | | |
| APPROVED | | |
| BOS - 8th | AC - 18th | GS - 18th |
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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 225PA1A1CA | FINANCIAL ACCOUNTING | CORE | 5 | 1 | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of accounting, the final accounts, bank reconciliation statement and calculation of depreciation.
- the recording of transactions relating to bills, methods of preparation of account current and average due date.
- the knowledge about accounting treatment in the books of Consignor and Consignee and methods of recording sale or return transactions.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand the basic knowledge about Accounting and preparation of final accounts. | K2 |
| CO2 | Know the preparation of bank reconciliation statement and methods of depreciation accounting. | K3 |
| CO3 | Know the features of bill of exchange, promissory note and recording transactions relating to bills. | K2 |
| CO4 | learn the knowledge about methods of preparation of account current and find out the average due date. | K3 |
| CO5 | acquire knowledge about accounting treatments in the books of consignor and consignee and methods of recording sale or return transactions. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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



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| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



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| 225PA1A1CA | FINANCIAL ACCOUNTING | SEMESTER I |
|------------|----------------------|------------|

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Accounting and Final Accounts 14 h

Accounting Definition - Objectives - Functions - Advantages - Limitations - Types of Accounts - Basis of Accounting - Accounting Principles: Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance. Final Accounts: Introduction - Trading Account, Profit and Loss Account, Balance sheet with adjustments.

Unit II Bank Reconciliation Statement and Depreciation 16 h

Bank Reconciliation Statement - Need - Preparation of Bank Reconciliation Statement. Meaning and Definition of Depreciation - Characteristics - Causes - Need - Methods (Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate method)

Unit III Bills of Exchange 15 h

Bills of Exchange - Definition - Features - Advantages - Types - Promissory Note - Definition - Features - Distinction between Bills of Exchange and Promissory Note - Recording transactions relating to bills - Retiring of bill under rebate - Dishonour of a Bill - Renewal of bills.

Unit IV Account Current and Average Due Date 12 h

Meaning of Account Current - Definition - Methods: Product, Red-ink Interest, Interest table, Periodical balance and Epoque method. Meaning of Average Due Date - Uses - Accounting treatment - Calculation of Interest.

Unit V Accounting for Consignments and Goods Sent on Sale or Return Basis 15 h

Meaning of Consignment - Distinction between consignment and sale - Accounting treatment in the books of Consignor and Consignee - Goods sent on consignment at cost and at Invoice price. Meaning of Sale or Return - Purpose - Methods of Recording Sale or Return Transactions



Note: The question paper shall cover 20% theory and 80% problem.

Case studies related to the below topics to be discussed (Examined internal only)


1. Case Study on Accounting Concepts
2. Case Study on Bank Reconciliation Statement
3. Case Study on Bills of Exchange

Text Books

- 1 Reddy,T.S. and Murthy,A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai.
- 2 Jain,S.P., and Narang,K.L 2019, Advanced Accountancy - Principles of Accounting Including GST Volume I [Twentieth Revised Edition]. Kalyani Publishers, New Delhi.

References

- 1 Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand & Company Pvt Ltd, New Delhi.
- 2 Hanif., and Mukherjee, 2015. Modern Accountancy, (Volume I) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., Chennai.
- 3 Arulandam. M.A and Ramaan.K.S, 2014. 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.

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| Dr.N.G.P. Arts and Science College | | |
| APPROVED | | |
| BoS - 8th | AC - 13th | GB - 12th |
| 8/8/2022 | 8/9/22 | 10/9/22 |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 225CI1A1CA | PRINCIPLES OF MANAGEMENT | CORE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic principles and elements of effective management.
- the managerial actions of planning, organizing and motivation.
- the leadership qualities and effective controlling.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Integrate the management principles into management practices. | K2 |
| CO2 | Understand the planning and decision making process in the organization | K4 |
| CO3 | Assess the organisational practices through proper delegation of authority and responsibility. | K2 |
| CO4 | Describe the recruitment process, motivational theory and leadership styles in the practice of management. | K2 |
| CO5 | Understand the techniques of direction and control to summarize the report. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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



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| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



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|------------|--------------------------|------------|
| 225CI1A1CA | PRINCIPLES OF MANAGEMENT | SEMESTER I |
|------------|--------------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Management 10 h

Definition - Nature and Scope - Importance - Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE) - Organization culture and Environment - Current trends and issues in Management.

Unit II Planning 10 h

Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making - Rational Decision Making.

Unit III Organisation 10 h

Definition - Principles - Types - Importance - Elements of Organisation Process - Line & Staff - Overcoming Line-staff conflict, Committees, Organization Structures, Types, Advantages & Disadvantages. Directing - meaning & Definition - Principles - Techniques - Importance - Delegation - Process of Delegations - Barriers to Delegation, Span of Control - Centralization & Decentralization - Departmentation.

Unit IV Staffing 9 h

Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Training - Performance Appraisal - 360 Degree Appraisal Method - Assessment Center Method - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories (McGregor Theory & William Ouchi Theory) - Goal Setting theory - Leadership - Types - Qualities of a Good Leader - Leadership styles - Group decision making

Unit V Controlling and Reporting 9 h

Meaning and Definition - Need and Significance of control - Process of Controlling - Types of control - Managing Productivity - Cost Control - Purchase Control - Maintenance Control - Quality Control - Co-ordination - Need - Techniques - Reporting - meaning & Definition - Principles - Techniques - Importance



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


1. Case Study in Management by Objectives
2. Case Study in Leadership Style
3. Case Study in Motivation

Text Books

- 1 DinkarPagare ,2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi
- 2 RamaswamyT, 2019, "Principles of Management", Eleventh Edition, Himalaya Publishing Home Pvt Ltd, Mumbai

References

- 1 Govindarajan. M., 2019. "Principles of Management", Ninth Edition, PHI Publications, New Delhi
- 2 Prasad L.M., 2015, "Principles and Practice of Management", Eighth Edition, Sultan Chand & Sons, New Delhi
- 3 Tripathi P C&ReddyP N, 2017, "Principles of Management", Sixteenth Edition, McGraw Hill Education and New Delhi
- 4 Mitra J.K, 2017, "Principles of Management", First Edition, Oxford University Press

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| APPROVED | | |
| BoS- 8th | AC - 13th | GB - 12th |
| 8/8/2022 | 6/9/22 | 10/9/22 |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 225AT1A1CA | BUSINESS COMMUNICATION | CORE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the effective writing skills
- the communication between the business organizations
- the preparation of reports

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Recall basic knowledge about business communication and the methods of modern Communication. | K1 |
| CO2 | Learn about how to draft a Business letter | K2 |
| CO3 | Draft the Quotations and Enquiry letters | K3 |
| CO4 | Obtain knowledge in writing Banking, Insurance and Agency correspondence | K3 |
| CO5 | Obtaining skill in preparing Sales and Production reports | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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



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|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



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| 225AT1A1CA | BUSINESS COMMUNICATION | SEMESTER I |
|------------|------------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Business Communication 8 h

Meaning - Importance of Effective Business Communication - Modern Communication Methods - Electronic Communication: e-mail - Internet- Mobile - Skype- Video Conferences - Barriers - Guidelines to overcome barriers.

Unit II Business Letters 8 h

Need and Functions - Kinds of business letter - Layout - Heading, Date line, Inside Address, Attention Line, Opening, Salutation, Body, Subject Line, Message, Complimentary Closing, Signature, References, Enclosures, Notation, Post-Script, Spacing and Punctuation Style.

Unit III Business Correspondence 10 h

Quotations and Tenders - Drafting Letters of Credit and Status Enquiry- Order Letters, Execution and Cancellation of Orders - Drafting of Sales Letters - Circular Letters - Collection Letter - Customers Dues, Complaints and Follow-up Letter.

Unit IV Correspondence with Banking, Insurance and Agency 11 h

Correspondence with banks regarding Overdraft, Cash Credit, Statement of Account - Correspondence with Insurance Companies regarding payment of premiums, Claims and their settlement, Renewal of Policies-Correspondence with Agency- Manufacturer offers an Agency-Application for an Agency- Cancellation of an Agency.

Unit V Preparing Reports 11 h

Conduct of Meetings - Resolutions - Minutes; Precise Writing - Need and Golden Rules for writing a Good Precise - Report Writing - Importance - Special features - Kinds of Report - Business Report, Sales and Production Reports and Press Report.



Note: Case studies (To be examined internally)


1. Case Study on Poor Communication
2. Case Study on Due Collection
3. Case Study on Cancellation of Agency

Text Books

- 1 Rajendra Pal Korlahalli, J.S, 2017, "Essentials of Business communication", Thirteenth Edition, Sultan Chand & Sons, New Delhi
- 2 Ramesh M.S & Pattanshetti, C.C., 2011, "Business Communication", Twelfth Edition, Sultan Chand & Sons, New Delhi

References

- 1 Premavathi. N., 2010, "Business Communication & Correspondence", Third Edition, Sultan Chand & Sons, New Delhi
- 2 Rodriquez, M.V., 2003, "Effective Business Communication Concept", Thirteenth Edition, Vikas Publishing Company, Chennai.
- 3 Namita Gopal, 2013, "Business Communication", First Edition, New Age International Publishers, New Delhi
- 4 Raymod. V. Lesikar, 2004, "Business Communication" Sixth Edition, AITBS Publications, New Delhi

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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------------|----------|---|---|---|--------|
| 225CO1A1IA | BUSINESS ECONOMICS | IDC | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the concept of demand and supply.
- cost and determine price.
- the integration of macroeconomic factors in business decision making.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | identify the concept of demand and consider them in business decision making. | K2 |
| CO2 | associate cost and supply. | K2 |
| CO3 | respond to dynamic macroeconomic factors in business. | K3 |
| CO4 | infer the impact of monetary and fiscal policy on firms. | K2 |
| CO5 | examine a firm's contribution to national income. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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



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|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|--------------------|------------|
| 225CO1A1IA | BUSINESS ECONOMICS | SEMESTER I |
|------------|--------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Demand Analysis 8 h

Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics - Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand - Change in demand and Shift in demand - Types of Demand - Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand.

Unit II Cost, Supply and Business Cycle 9 h

Cost of Production - Cost Concepts and its Types. Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply - Business Cycle: Characteristics and Phases - Controlling Business Cycle.

Unit III Price Analysis 10 h

Price and Output Decisions in Perfect and Imperfect Market Competition - Legal Constraints in Pricing - Competition Act 2002 - History and Features - Producer Price Index (PPI). Inflation and Deflation: Meaning, Definition, Causes and Consequences - Consumer Price Index (CPI) - Inflation Rate.

Unit IV Monetary and Fiscal Policy 9 h

Monetary Policy: Meaning and Objectives - Limitations of Monetary Policy - Instruments of Monetary Policy - Monetary Policy Committee (MPC) - Demonetization: Merits and Demerits, History of Demonetization in India - Fiscal Policy: Meaning, Objectives, Instruments and Limitations.

Unit V National Income 12 h

National Income - Definition and Concepts: GDP, NDP, GNP, NNP, Personal Income (PI), Disposable Personal Income (DPI), Per Capita Income (PCI) and Transfer Payments. National Income Accounting - Methods of Computation - Difficulties in Computation of National Income.



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

1. Case study on Law of Demand and Supply.
2. Case study analysis on Fiscal Policy.
3. Case study on Gross Domestic Product (GDP).

Text Books

- 1 Sundharam .K.P.M. & Sundharan. E. N., 2020, "Business Economics", Sultan Chand and Sons, New Delhi.
- 2 Varshney. R. L and Maheswari. K .L, 2019, "Managerial Economics", Sultan Chand and Sons, New Delhi.

References

- 1 Radha, 2021, "Business Economics", Prasanna Publishers and Distributers.
- 2 Sankaran. S., 2015, "Business Economics", Margham Publications, Chennai.
- 3 Ahuja. H. L., 2014, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
- 4 Manab Adhikary, 2010, "Business Economics", Excel Books, New Delhi.

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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 223MB1A1AA | 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 | Infer on Natural resources and its conservation | K2 |
| CO3 | Apply the knowledge on Biodiversity and its conservation | K3 |
| CO4 | Relate effects, causes and control of air, water, soil and noise pollution etc., | K2 |
| CO5 | Build awareness about sustainable development and Environmental protection | K2 |

MAPPING WITH PROGRAMME OUTCOMES

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



| | | | |
|-------------------------------------|-------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



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| 223MB1A1AA | ENVIRONMENTAL STUDIES | SEMESTER I |
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems 5 h

Introduction to Environmental studies& Ecosystems: Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. Ecosystem- Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession.

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

Natural Resources: Renewable and Non-renewable Resources: 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). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.

Unit III Biodiversity and Conservation 5 h

Biodiversity and Conservation: 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.

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

Environmental Pollution, Environmental Policies & Practices: 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; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act;



Forest Conservation Act;

Unit V Human Communities and the Environment & Field Work 4 h

Human Communities and the Environment & Field Work: Human population and growth: Impacts on environment, human health and welfares. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness. Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Population explosion – Family Welfare Programmes. Role of Information Technology in Environment and human health. Role of the Colleges, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.

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.

References

- 1 Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge
- 2 Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press
- 3 Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006
- 4 Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
- 5 McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books
- 6 McNeil, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century
- 7 Odum, E.P., Odum, h.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

A. Sme 8/18/22
 BoS Chairman/HoD
 Department of Commerce (A & T)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048
 Dr. NGPASC



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| 221TL1A2TA | TAMIL - II: ARA ILAKKIYAM | SEMESTER II |
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினென்கீழ்க்கணக்குநூல்கள்

2. திருக்குறள்

அ. அறன்வலியுறுத்தல்- அ. எண் 04

ஆ. நட்பாராய்தல் - அ. எண் 80

இ. நாடு- அ. எண் 74

ஈ. குறிப்பறிதல்- அ. எண் 110

Unit II அற இலக்கியம் 13 h

1. நாலடியார் - அறிவுடைமை

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

3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள்

Unit III அறநெறிக் கட்டுரைகள் 09 h

1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

2. கலைகள்-உ.வே.சா

3. சங்க நெறிகள்- வ.சுப.மாணிக்கம்

Unit IV அறநெறிக் கட்டுரைகள் 15 h

1. வீர வணக்கம் - க.கைலாசபதி

2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி

3. இணையத் தமிழ் வளர்ச்சி - முனைவர் ப.அர.நக்கீரன்

Unit V பயிற்சிப் பகுதி 10 h

1. இலக்கணம்-வழு, வழுவுமைதி, வழாநிலை

2. அலுவலகம் சார்ந்த கடிதம் - விண்ணப்பங்கள், வேண்டுகோள், முறையீடு

3. படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்




Text Book

- 1 தமிழ் மொழிப்பாடம்-2022-2023,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை. (Unit I to V)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு,எட்டாம் பதிப்பு-2014,தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம்,சென்னை.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி,முதற் பதிப்பு- 2013,இலக்கணம்- இலக்கிய வரலாறு- மொழித்திறன்- பூவேந்தன் பதிப்பகம்,சென்னை. .
- 3 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY
வலைதள முகவரி : <https://www.tamilvu.org>

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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------------|-------------|---|---|---|--------|
| 221TL1A2HA | HINDI - II: MODERN LITERATURE | LANGUAGE- I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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| 221TL1A2HA | HINDI - II: MODERN LITERATURE | SEMESTER II |
|------------|-------------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

आधुनिकपद्य - शबरी(श्रीनरेशमेहता)

Unit II 13 h

उपन्यास: सेवासदन-प्रेमचन्द

Unit III 12 h

कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय

पाठ 1.कफ़न, 3. चीफ़ की दावत

Unit IV 12 h

पत्र लेखन: (औपचारिक या अनौपचारिक)

Unit V 10 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में) (पाठ 1 to 10)

Text Books

- 1 प्रकाशक: लोकभारती प्रकाशन पहली मंजिल , दरबारी बिल्डिंग,महात्मा गाँधी मार्ग, इलाहाबाद. (Unit I)
- 2 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स , 15 हेस्टिंग्स रोड 'अशोक नगर इलाहाबाद . (Unit II)
- 3 प्रकाशक: राधाकृष्ण प्रकाशन दिल्ली. (Unit III)
- 4 पुस्तक: व्याकरण प्रदीप - रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद. (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई. (Unit V)



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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------------------|-------------|---|---|---|--------|
| 221TL1A2MA | MALAYALAM - II: MODERN LITERATURE | LANGUAGE -I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 fundamentals of novels and stories | K1 |
| CO2 | Understand the principles of translation work | K2 |
| CO3 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---------------------------------|---|
| ✓ Skill Development | ✓ Entrepreneurial Development |
| ✓ Employability | ✓ Innovations |
| ✓ Intellectual Property Rights | ✓ Gender Sensitization |
| ✓ Social Awareness/ Environment | ✓ Constitutional Rights/ Human Values/ Ethics |



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| 221TL1A2MA | MALAYALAM- II: MODERN LITERATURE | SEMESTER II |
|------------|----------------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

| | | |
|---|---------------|------|
| Unit I | Novel | 12 h |
| Enmakaje: Chapter1- Chapter5 | | |
| Unit II | Novel | 10 h |
| Enmakaje: Chapter 6- Chapter 10 | | |
| Unit III | Novel | 12 h |
| Enmakaje: Chapter 11- Chapter 15 | | |
| Unit IV | Autobiography | 14 h |
| Neermathalam Pootha Kalam :Chapter 1- Chapter 10 | | |
| Unit V | Autobiography | 12 h |
| Neermathalam Pootha Kalam: Chapter 11- Chapter 20 | | |

Text Books

- 1 Ambika SuthanMangad, Enmakaje (Novel), DC Books Kottayam, Kerala, India. (Unit I to III)
- 2 Madhavikkutty, Neermathalam Pootha Kalam (Autobiography), DC Books Kottayam, Kerala, India. (Unit IV & V)

References

- 1 Malayala Novel Sahithyam, DC Books Kottayam, Kerala, India.
- 2 Malayala Sahithya Charithram, National Books Kottayam, Kerala, India.

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B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---|-------------|---|---|---|--------|
| 221TL1A2FA | FRENCH- II: GRAMMAR, TRANSLATION AND CIVILIZATION | LANGUAGE- I | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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 | Apply the adjectives and the classroom environment in France | K2 |
| CO3 | Select the Plural, Articles and the Hobbies | K2 |
| CO4 | Measure the Cultural Activity in France | K3 |
| CO5 | Evaluate the sentiments, life style of the French people and the usage of the conditional tense | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---------------------------------|---|
| ✓ Skill Development | ✓ Entrepreneurial Development |
| ✓ Employability | ✓ Innovations |
| ✓ Intellectual Property Rights | ✓ Gender Sensitization |
| ✓ Social Awareness/ Environment | ✓ Constitutional Rights/ Human Values/ Ethics |



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|------------|--|-------------|
| 221TL1A2FA | FRENCH- II: GRAMMAR, TRANSLATION AND CIVILIZATION | SEMESTER II |
|------------|--|-------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

| | | |
|---|---|--|
| Proposer, accepter, refuser une invitation. Indiquer la date. | Organiser une soirée au cinéma avec des amis, par téléphone et par courriel. | Comprendre un message d'invitation sur un répondeur téléphonique. Inviter quelqu'un à accepter ou refuser l'invitation. |
|---|---|--|

Unit II

12 h

| | | |
|---|---|--|
| Prendre et fixer un rendez-vous. Demander et indiquer l'heure. | Organiser une soirée au cinéma avec des amis, par téléphone et par courriel. | Comprendre des personnes qui fixent un rendez-vous par téléphonique. Prendre un rendez-vous par téléphone |
|---|---|--|

Unit III

12 h

| | | |
|--|---|---|
| Exprimer son point de vue positif et négatif. S'informer sur le prix. S'informer sur la quantité. Exprimer la quantité. | En groupes, choisir un cadeau pour un ami. | Exprimer son point de vue sur des idées de cadeau. Faire des achats dans un magasin |
|--|---|---|



Unit IV

14h

| | | |
|---|--|---|
| Demander et indiquer une direction. Localiser (près de, en face de). Exprimer l'obligation l'interdit. Conseiller. | Suivre un itinéraire à l'aide d'indications par téléphone et d'un plan. Par courrier électronique, donner des informations et des conseils à un ami qui veut voyager. | Comprendre des indications de direction. Comprendre des indications de lieu. Comprendre une chanson. Comprendre de courts messages qui expriment l'obligation ou l'interdiction. Donner des conseils à des personnes dans des situations données. |
|---|--|---|

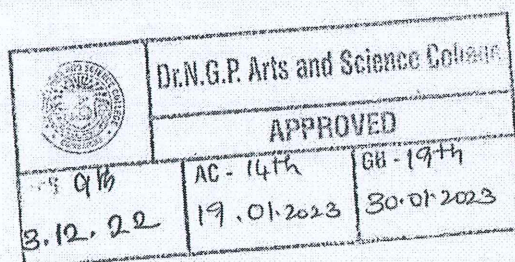
Unit V

10 h

Make in Own Sentences

Text Book

- 1 Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 56-101) (Méthode de Français), Goyal Publisher & Distributors Pvt Ltd., 86 UB Jawahar Nagar (Kamala Nagar), New Delhi-7 Les Editions Dider, Paris, 2008- Imprime en Roumanie par Canaleen Janvier 2012. (Unit I to IV).



Dr. N.G.P.A.S.C.

COIMBATORE | INDIA

B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------------|---------------|---|---|---|--------|
| 221EL1A2EA | PROFESSIONAL ENGLISH - II | LANGUAGE - II | 4 | - | 1 | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the language for specific purposes through various literary manuscripts
- the process of communicative competences in academics through authentic contexts
- the different formats of business correspondence with lucidity and accuracy via various media

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Relate and appreciate the eminent writers works of various genres | K1 |
| CO2 | Infer and comprehend complex situational talks | K2 |
| CO3 | Identify formal and informal communicative context to speak fluently | K3 |
| CO4 | Construct the denotative and connotative meanings while reading specialized texts | K3 |
| CO5 | Develop the skill of writing through descriptions, narrations and essays | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---------------------------------|---|
| ✓ Skill Development | ✓ Entrepreneurial Development |
| ✓ Employability | ✓ Innovations |
| ✓ Intellectual Property Rights | ✓ Gender Sensitization |
| ✓ Social Awareness/ Environment | ✓ Constitutional Rights/ Human Values/ Ethics |



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|------------|---------------------------|-------------|
| 221EL1A2EA | PROFESSIONAL ENGLISH - II | SEMESTER II |
|------------|---------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies

12 h

John Keats: La Belle Dame Sans Merci - Author's Note - title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations

A.G. Gardiner: On Keyhole Morals- Author's Note- Title indications- Outline - Passage Analysis - context of the Prose - Narrative techniques- Style

Charles Lamb: A Dissertation upon Roast Pig- Author's Note - title indications- outline- paraphrasing the Essay- context of Essay- form-devices- Narrative techniques

John Galsworthy: The Silver Box- Author's Note- Plot Summary- Critical Analysis- Themes- Characters- Description - analysis- Terms- Symbols

Unit II Listening Skills

10 h

Listening to Talks/Lectures by Specialists on selected subject specific topics- Listening to Public Announcements- Listening to Instructions & Directions- Listening to Speeches- Listening to process/event descriptions to identify cause & effects

Unit III Speaking Skills

14 h

Small Talk- Mini Presentations and Making Recommendations- Group Discussions, Debates, and Expressing opinions through Role play- Picture Description- Giving Instruction to Use a Product- Presenting a Product- Summarizing a Lecture- Narrating Personal Experiences/ Events- Interviewing a Celebrity- Scientific Lectures- Educational Videos- Debates- Different Viewpoints on an Issue

Unit IV Reading Skills

12 h

Reading Biographies, Newspaper Reports, Technical Blogs- Reading Advertisements- Gadget Reviews - Newspaper Articles- Journal Reports- Reading Editorials & Blogs- Case Studies- Excerpts from Literary Texts

Unit V Writing Skills

12 h

Inferring & Interpreting- Predicting Reorganizing Material- Summary Writing Based on the Reading Passages- Writing - Emails & Essay Writing (Descriptive or narrative)- Grammar - Tenses- Question Types: Wh/ Yes or No/ and Tags




Text Books

- 1 <<https://www.poetryfoundation.org/poems/44475/la-belle-dame-sans-merci-a-ballad/>> (Unit I)
- 2 <<https://sittingbee.com/on-keyhole-morals-a-g-gardiner/>> (Unit I)
- 3 <<https://www.gradesaver.com/charles-lamb-essays/study-guide/summary-a-dissertation-upon-roast-pig/>> (Unit I)
- 4 <<https://public-library.uk/ebooks/41/61.pdf>> The Silver Box- John Galsworthy/> (Unit I)
- 5 Hart, Steve, Aravind R.Nair, Veena Bhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayanan. 2012. A Course Book On Technical English. Scitech Publications Pvt. Ltd, New Delhi, India. (Unit III)
- 7 Raman, Meenakshi & Sangeeta Sharma. 2016. Technical Communication- Principles And Practice, Oxford University Press, New Delhi, India. (Unit IV)
- 8 Viswamohan, Aysha. 2017. English For Technical Communication (With CD), McGraw Hill (India) Private Limited, New Delhi, India. (Unit V)

References

- 1 Bajwa and Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Orient Black Swan, Chennai, India.
- 2 Chellammal, V. 2003. Learning to Communicate. Allied Publishing House, New Delhi, India.
- 3 Krishnaswamy. N, Lalitha Krishnaswamy & B.S. Valke. 2015. Eco English, Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi, India.
- 4 Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai, Tamil Nadu, India.

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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------------|----------|---|---|---|--------|
| 225BP1A2CA | ADVANCED FINANCIAL ACCOUNTING | CORE | 5 | 1 | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- The accounting practices in Branch and Departmental Accounting.
- The recording of transactions in Hire purchase and Instalments system.
- Accounting procedures formatted for Partnership accounts.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Apply the accounting practices in Branch and Departmental accounting. | K3 |
| CO2 | Interpret the Hire purchase and Instalment system of accounting. | K2 |
| CO3 | Understand the procedures related to calculation of ratios and Accounting Treatment of Admission of a Partner. | K2 |
| CO4 | Know the accounting transactions at the time of Retirement and Death of a partner. | K3 |
| CO5 | Analyze the Valuation of assets and liabilities during Dissolution and Insolvency of Firms. | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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| 225BP1A2CA | ADVANCED FINANCIAL ACCOUNTING | SEMESTER II |
|------------|-------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Branch and Departmental Accounting 15 h

Branch Accounting: Objects - Types of Branch Accounting- Dependent Branches - Features - Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent Branches (Theory only).

Departmental Accounting: Need - Advantages - Distinction between Departments and Branches - Methods and Techniques of Departmental Accounting.

Case Study on Branch Accounts.

Unit II Hire Purchase and Instalment Purchase Systems 14 h

Hire Purchase System - Features- Distinction between Hire Purchase System and Instalment System - Accounting treatment for Hire Purchase System - Model Journal Entries- Calculation of Interest - Hire Purchase Trading Account - Debtors Methods - Stock and Debtors System (Excluding Default and Repossession). Instalment Purchase Systems - Accounting treatments.

Unit III Partnership Accounting: Admission of a Partner 15 h

Partnership Deed - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Interest on Capital and Drawings- Admission of a Partner - Calculation of New Profit sharing Ratios. Goodwill: Need for Valuation of Goodwill - Treatment of Goodwill - Revaluation of Assets and Liabilities.

Case Study on Admission of a Partner.

Unit IV Retirement and Death of a Partner 14 h

Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio - Treatment of Goodwill on Retirement/Death of a Partner - Adjustment of Capital after Retirement - Death of a Partner: Mode of payment - Special Treatments.

Unit V Dissolution of a Firm 14 h

Meaning- Modes of Dissolution- Settlement of Accounts- Accounting Treatment - Normal Dissolution - Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray - Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method.

Case Study on Garner vs. Murray.



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


Case Study (Examined Internal only).

Text Books

- 1 Reddy T.S. and Murthy A. 2020, "Advanced Accountancy", Second Revised Edition, Margham Publications, Chennai.
- 2 Jain S.Pand Narang K.L., 2019, "Advanced Accountancy"-Principles of Accounting Including GST Volume I, Twentieth Revised Edition, Kalyani Publishers, New Delhi.

References

- 1 Pillai R.S.N, Bagavathi. VandUma.S., 2012, "Fundamentals of AdvancedAccounting"-Volume I, Third Revised Edition, Sultan Chand & Company Ltd, New Delhi.
- 2 R.L. Gupta &Radhasamy., 2018, "Advanced Accountancy" - Volume I, Thirteenth Edition, Sultan Chand & Sons, New Delhi.
- 3 Shukla M.C Grewal, T.S Gupta S.C., 2016, "Advanced Accounts" - Volume I, Nineteenth Edition,S.Chand& Company Pvt. Ltd, New Delhi.
- 4 Hanif andMukherjee, 2015, "Modern Accountancy"- Volume I, Second Edition, Tata Mcgraw Hill Publishing Co. Ltd., Chennai.

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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------|----------|---|---|---|--------|
| 225CR1A2CA | BUSINESS LAW | CORE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- Indian contract Act.
- Sale of Goods Act.
- recent amendments in business laws.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the Basic Elements of Contract. | K2 |
| CO2 | describe Free Consent and Performance of Contract. | K2 |
| CO3 | classify Various Special Contracts. | K4 |
| CO4 | elaborate the Sale of Goods Act. | K3 |
| CO5 | generalize the knowledge on Information Technology Act. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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|------------|--------------|-------------|
| 225CR1A2CA | BUSINESS LAW | SEMESTER II |
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Contract Act, 1872 10 h

Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts- Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract.

Case Study: Capacity to contract.

Unit II Free Consent and Performance of Contract 10 h

Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Types of damages - Specific Relief. Case Study: Remedies for breach of contract.

Unit III Special Contracts 10 h

Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Methods.

Unit IV Law Relating to Sale of Goods Act, 1930 09 h

The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied conditions and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer.

Case Study: Sale of Goods Act, 1930

Unit V Information Technology Act, 2000 09 h

Definitions - Digital signatures - Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.




Note: Case study (Examined Internal only).

Text Books

- 1 Kapoor N.D, 2020, "Elements of Mercantile Law", 38th Revised & Enlarged Edition, Sultan Chand and Sons, New Delhi.
- 2 Balachandran. V and Thothadri. S, 2022, "Business Law", 4th Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai. .

References

- 1 Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, Sultan Chand & Co., New Delhi.
- 2 Shukla M.C, 2018, "Mercantile Law", S. Chand & Co., New Delhi.
- 3 Gulshan S.S, 2018, "Business Law", 19th Edition, New age International, Delhi.
- 4 Kuchcal, 2018, "Mercantile Law", 4th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

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| 225AT1A2CP | SPREADSHEET MODELING FOR BUSINESS DECISIONS | SEMESTER II |
|------------|--|-------------|

Total Credits: 2


Total Instruction Hours: 48 h

S.No

List of Exercises

- 1 Create a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Colour, Borders, Wrap Text, Merge Alts, Number, Date and Currency as Format and Conditional Formatting.
- 2 Analyze the data by using Length Formula, Left, Right and Mid Formula, AND, NOT, OR and TRIM.
- 3 Print an address label using simple logical condition and reference Functions.
- 4 Creation of Employee pay slip database for an organization.
- 5 Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.
- 6 Calculate the due date and amount on discounting of bills for a firm.
- 7 Preparation of a Final Accounts (Trading, Profit and Loss Account and Business Sheet) by using formulas.
- 8 Performing the functions of H Lookup and V Lookup.
- 9 Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.
- 10 Creation of Google forms and viewing and editing the data in Excel.

Note: Out of 10 Exercises 8 are Compulsory.

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|  Dr.N.G.P. Arts and Science College | | |
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| Date: 3.12.22 By: [Signature] | AC - 14th 19.01.2023 | GB - 19th 30.01.2023 |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------------------|----------|---|---|---|--------|
| 224CA1A2IA | ENTERPRISE RESOURCE PLANNING | IDC | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the real time information.
- the concepts of ERP.
- Industry and Information Technology in Companies.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understanding the fundamental concepts of ERP systems. | K1 |
| CO2 | Obtain knowledge on ERP related Technologies to business solutions. | K2 |
| CO3 | Develop and Design the modules used in ERP systems. | K3 |
| CO4 | Apply ERP Implementation life cycle. | K3 |
| CO5 | Analyze the technique used in SAP ERP Software. | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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| 224CA1A2IA | ENTERPRISE RESOURCE PLANNING | SEMESTER II |
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to ERP 10 h

Introduction - History and Evolution of ERP - Meaning - Need of ERP - Characteristics of ERP - Scope of ERP - ERP System and Software - Reasons for Growth of ERP - Advantages of ERP - Importance - Business value of ERP - Functions of ERP.

Unit II ERP related Technologies 10 h

ERP related Technologies to business: Introduction - Business Process Reengineering (BPR) - Data warehousing - Data mining - Product Life Cycle Management (PLCM).

Unit III ERP Modules 10 h

ERP Modules: Functional Modules of ERP Software - Financial Module - Manufacturing (Production) Module - Human Resource Management Module - Materials Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module- Sales, Distribution and Service Module.

Case Study: ERP Case Studies are indexed by Vendor and Industry

Unit IV ERP Implementation 8 h

ERP Implementation life cycle: Introduction - Objectives of ERP Implementation - Different Phases of ERP Implementation life cycle - Success and Failure factors of ERP implementation - Operations and maintenance of ERP.

Case Study: Factors for Success in ERP System Implementations

Unit V SAP 10 h

SAP -Evolution of SAP - Introduction To ERP - Modules - Architecture - GUI Installation-Net Weaver- Logging onto SAP System- GUI Customization - End-User Customization- GUI Navigation- Programming Language (ABAP) - SAP Security - SAP Basis - Transaction Codes - SAP Project Lifecycle - Career In SAP.

Case Study: SAP ERP




Text Books

- 1 Alexis Leon, 2014, "Enterprise Resource Planning", 3rd Edition, McGraw - Hill Publishing Company Ltd, New Delhi..
- 2 Riwan Ahmed.P, 2016, "Enterprise Resource Planning", 5th Edition, Margham Publications, Chennai..

References

- 1 Ellen Monk , Bret Wagner, 2012,"Concepts in Enterprise Resource Planning", 4th Edition, Cengage Learning Publications, Noida Uttar Pradesh.
- 2 DR. P.C. Reddy, 2015, "Enterprise Resource Planning", 1st Edition, S K Kataria Publications, New Delhi.
- 3 <https://www.tutorialspoint.com/sap/index.htm>.
- 4 <https://www.sap.com/insights/what-is-erp.html>

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| 221TL1A2AA | BASIC TAMIL | SEMESTER II |
|------------|-------------|-------------|

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2022-23ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12-ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

(பருவத் தேர்வு இல்லை)

Syllabus

Unit I தமிழ் மொழியின் அடிப்படைக் கூறுகள் 05 h

எழுத்துகள் அறிமுகம்

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

Unit II சொற்களின் அறிமுகம் 05 h

1. பெயர்ச்சொல்
2. வினைச்சொல் - விளக்கம் (எ.கா.)
3. பயிற்சி

Unit III குறிப்பு எழுதுதல் 05 h

1. பெயர், முகவரி, பாடப்பிரிவு, கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள் (7)
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்

Unit IV குறிப்பு எழுதுதல் 05 h

1. ஊர்வன, பறப்பன, விலங்குகள்
2. மனிதர்களின் உறவுப்பெயர்கள்
3. ஊர்களின் பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி 04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை - பேசுதல், எழுதுதல்.



Notes:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை

மொத்த மதிப்பெண்கள் -50

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி - ஆ

சரியா? தவறா?

10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க

1x10=10

குறிப்பு:

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


Text Book

அடிப்படைத் தமிழ் - 2022-2023 , தொகுப்பு: தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை

- 1 அறிவியல் கல்லூரி , கோயம்புத்தூர் - 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ் , சென்னை. (Unit I to IV)

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம், சென்னை.
- 2 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி : <https://www.tamilvu.org>.

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B.Com.AT (Students admitted during the AY 2022-23)

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| 221TL1A2AB | ADVANCED TAMIL | SEMESTER II |
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2022-2023 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12-ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)
(பருவத் தேர்வு இல்லை)
Syllabus

Unit I கவிதைகள்

06 h

- 1.தமிழ்நாடு - பாரதியார்
- 2.மனதில் உறுதி வேண்டும் - பாரதியார்
3. இன்பத்தமிழ் - பாரதிதாசன்
- 4.வேலைகளில்லவேள்விகள் - தாராபாரதி
- 5.தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
6. நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

Unit II கட்டுரை

05 h

கட்டுரைத் தொகுப்பு -நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

Unit III இலக்கணம்

04 h

- 1.வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
2. ர ,ற,ல,ழ,ள,ந,ண,ன - வேறுபாடு அறிதல்

Unit IV கடிதங்கள்

05 h

- 1.பாராட்டுக் கடிதம்
- 2.நன்றிக் கடிதம்
- 3.அழைப்புக் கடிதம்
4. அலுவலக விண்ணப்பங்கள்

Unit V பயிற்சிப் பகுதி

04 h

படைப்பாக்கப் பகுதி

பொதுத் தலைப்புகளில் கவிதை ,கட்டுரை எழுதச்செய்தல்



Notes:

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை மொத்த மதிப்பெண்கள் - 50

| | | |
|--------------------------------|----|---------|
| சரியான விடையைத் தேர்வு செய்தல் | 10 | x1=10 |
| கோடிட்ட இடங்களை நிரப்புக. | | 10x2=20 |
| இரண்டு பக்க அளவில் விடையளிக்க | | 2x10=20 |

குறிப்பு:


- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ-க்கான வினாக்கள் இதுஅல்லது அதுஎன்ற அடிப்படையில் அமைதல் வேண்டும்

Text Book

- 1 சிறப்புத் தமிழ் - 2022-2023 , தொகுப்பு: தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit- I to IV)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு ,எட்டாம் பதிப்பு. 2014 . தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம்,சென்னை.
- 2 டாக்டர் மு.வரதராசன். 2010. நல்வாழ்வு, பாரி நிலையம், சென்னை.
- 3 பேராசிரியர் முனைவர் பாக்கியமேரி ,முதற் பதிப்பு.2013. இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன்- பூவேந்தன் பதிப்பகம்,சென்
- 4 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி : <https://www.tamilvu.org>

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B.Com.AT (Students admitted during the AY 2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------------------|----------|---|---|---|--------|
| 225CR1A2AA | HUMAN RIGHTS AND WOMEN'S RIGHTS | AECC | 2 | - | - | 2 |

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Human Rights.
- human Right Violations and Redressal Mechanism.
- rights to Women and Child.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | understand the Basic concepts of Human Rights | K1 |
| CO2 | describe the Fundamental Rights | K2 |
| CO3 | relate Human Right Violations and Redressal Mechanism. | K3 |
| CO4 | state the Rights to Women and Child | K2 |
| CO5 | apply Civil and Political Rights of Women | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|---|---|
| <input type="checkbox"/> Skill Development | <input type="checkbox"/> Entrepreneurial Development |
| <input type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|---------------------------------|-------------|
| 225CR1A2AA | HUMAN RIGHTS AND WOMEN'S RIGHTS | SEMESTER II |
|------------|---------------------------------|-------------|

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Rights 04 h

Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights.

Unit II Human Rights in India 05 h

The Constitution of India - Fundamental Rights - Right to Life and Liberty - Directive Principles of State Policy - Fundamental Duties - Individual and Group Rights - Other facets of Human Rights - Measures for Protection of Human Rights in India.

Unit III Human Right Violations and Redressal Mechanism 05 h

Human Rights - Infringement of Human Right by State Machinery and by Individual - Remedies for State action and inaction - Constitutional Remedies - Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 - National Human Rights Commission - State Human Rights Commissions - Constitution of Human Right Courts.

Unit IV Rights to Women and Child 05 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 - Constitutional Rights - Personal Laws - Protection of children against Sexual Offences Act 2012 (POCSO).

Unit V Civil and Political Rights of Women 05 h

Right of Inheritance - Right to live with decency and dignity - The Married women's Property Act 1874 - 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.

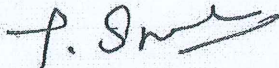



Text Books

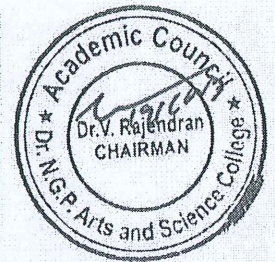
- 1 Lalit Parmar, 1998, "Human Rights", Anmol Publications Pvt. Limited, New Delhi.
- 2 Krishna Pal Malik, 2009, "Women & Law", Allahabad Law University, New Delhi.

References

- 1 Mandagadde Rama Jois, 2015, "Human Rights", Bharatiya Values, Bharatiya Vidya Bhavan Publications, Mumbai.
- 2 Paras Diwan and Piyush Diwan, 1994, "Women and Legal Protection", South Asia Books, Andhra Pradesh.
- 3 Venkataram and Sandhiya. N, 2001, "Research in Value Education", APH Publishing Corporation, New Delhi.
- 4 Anand A S, 2008, "Justice for Women: Concerns and Expressions", Universal Law Publishing Co., New Delhi.


 BoS Chairman/HoD
 Department of Commerce (A & T)
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| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|--------------|---|---|---|--------|
| 221TL1A3TA | TAMIL - III | LANGUAGE - I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம், 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) - மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல் | K1 |
| CO2 | மதிப்புக்கல்வி (Attitude and Value education) | K2 |
| CO3 | பாடஇணைச்செயல்பாடுகள் (Co-curricular activities) | K2 |
| CO4 | சூழலியல் ஆக்கம் (Ecology) | K3 |
| CO5 | மொழி அறிவு(Tamil knowledge) | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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|------------|-------------|--------------|
| 221TL1A3TA | TAMIL - III | SEMESTER III |
|------------|-------------|--------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I காப்பியங்கள்

10 h

1. சிலப்பதிகாரம் - வழக்குரை காதை
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை

Unit II காப்பியங்கள்

10 h

1. கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம்: பா. எண் : 60 முதல் - 100 வரை
2. பெரிய புராணம் - அதிபத்த நாயனார் புராணம்

Unit III சிற்றிலக்கியங்கள்

10 h

1. திருக்குற்றாலக்குறவஞ்சி - வசந்தவல்லி பந்தாடிய சிறப்பு (6: 4 கண்ணிகள்)
2. கலிங்கத்துப்பரணி- களம் பாடியது: போர்க்களக் காட்சி- பா.எண்: 472 முதல்- 502 வரை

Unit IV இலக்கிய வரலாறு

10 h

1. காப்பியங்களின் தோற்றமும் வளர்ச்சியும்
2. சிற்றிலக்கியங்களின் தோற்றமும் வளர்ச்சியும்
3. நாடகத்தின் தோற்றமும் வளர்ச்சியும்

Unit V இலக்கணம் & பயிற்சிப் பகுதி

08 h

அ. இலக்கணம்

1. 'பா' வகைகள் : வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா - பொது இலக்கணம் மட்டும்.
2. அணி: உவமையணி, உருவக அணி, இல்பொருள் உவமையணி விளக்கம், உதாரணம்.

ஆ. பயிற்சிப் பகுதி

1. வாசகர் கடிதம் : நாளிதழ், வானொலி, செய்தி ஊடகங்களுக்கு விமர்சனம் எழுதுதல்
2. திரைக்கதை : மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்



Text Book

- 1 தமிழ் மொழிப்பாடம் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என். ஜி. பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை. (Unit I to V)

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம், சென்னை.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை. .
- 3 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி: <https://www.tamilvu.org>



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|------------|---|---|---|--------|
| 221TL1A3HA | HINDI - III | LANGUAGE-I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------|--------------|
| 221TL1A3HA | HINDI - III | SEMESTER III |
|------------|-------------|--------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

पद्य – काव्य पराशर (भोलानाथ)

(प्राचीन- कबीर, तुलसी, सुर, मीरा, आधुनिक- मैथिलीशरण गुप्त, अरूण कमल)

Unit II 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

Unit III 10 h

अलंकार: अनुप्रास, यमक, श्लेष, वक्रोक्ति, उपमा, रूपक

Unit IV 10 h

संवाद लेखन

Unit V 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

Text Books

- 1 प्रकाशक: जवाहर पुस्तकालय सदर बाजार, मथुरा उत्तर प्रदेश-281001 (Unit I)
- 2 आचार्य रामचन्द्र शुक्ल लोकभारती प्रकाशन इलाहाबाद. (Unit II)
- 3 प्रकाशक: विनोद पुस्तक मंदिर आगरा-282002 (Unit III)
- 4 पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (Unit V)



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------|-------------|---|---|---|--------|
| 221TL1A3MA | MALAYALAM - III | LANGUAGE- I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 fundamentals of novels and stories | K1 |
| CO2 | Understand the principles of translation work | K2 |
| CO3 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-----------------|--------------|
| 221TL1A3MA | MALAYALAM - III | SEMESTER III |
|------------|-----------------|--------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

| | | |
|-----------------|-------------------|-------------|
| Unit I | Poetry | 10 h |
| | Kumaranasan | |
| Unit II | Poetry | 10 h |
| | Kumaranasan | |
| Unit III | Poetry | 10 h |
| | Kumaranasan | |
| Unit IV | Poetry | 10 h |
| | Vayalar Ramavarma | |
| Unit V | Poetry | 08 h |
| | Vayalar Ramavarma | |

Text Books

- 1 Kumaranasan. 1998. Chinthavishtayaya Sitha. DC Books Kottayam, Kerala, India. (Unit I to III)
- 2 Ayisha (Poem), National Book Stall Kottayam, Kerala, India. (Unit IV & V)

Reference

- 1 Dr.M.Leelavathy. Kavitha Sahithya Charithram. Sahithya Academy Thrissur, Kerala, India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------|------------|---|---|---|--------|
| 221TL1A3FA | FRENCH - III | LANGUAGE-I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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 | Apply the adjectives and the classroom environment in France | K2 |
| CO3 | Select the Plural, Articles and the Hobbies | K2 |
| CO4 | Measure the Cultural Activity in France | K3 |
| CO5 | Evaluate the sentiments, life style of the French people and the usage of the conditional tense | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|--------------|--------------|
| 221TL1A3FA | FRENCH - III | SEMESTER III |
|------------|--------------|--------------|

Total Credits: 3
Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

| | | | |
|--|--|---|---|
| <ul style="list-style-type: none"> ◦ Décrire un lieu. ◦ Situer | A partir d'une recherche de documents, composer une présentation touristique pour un magazine ou un site internet. | Comprendre la description d'un lieu. Décrire une ville ou une région qu'on aime. Interroger sur la situation d'un lieu. Comprendre des indications sur la fréquence d'actions. | Comprendre une présentation de catalogue touristique. Comprendre des pictogrammes. Comprendre la description d'un lieu et d'une situation précise dans un message électronique. |
|--|--|---|---|

Unit II

10 h

| | | | |
|--------------------------|--|---|---|
| Se situer dans le temps. | A partir d'une recherche de documents, composer une présentation touristique pour un magazine ou un site internet. | Comprendre la description d'un lieu. Décrire une ville ou une région qu'on aime. Interroger sur la situation d'un lieu. Comprendre des indications sur la fréquence d'actions. | Comprendre une présentation de catalogue touristique. Comprendre des pictogrammes. Comprendre la description d'un lieu et d'une situation précise dans un message électronique. |
|--------------------------|--|---|---|

Unit III

10 h

| | | | |
|---|--|--|---|
| Raconter. <ul style="list-style-type: none"> ◦ Décrire les étapes d'une action. | Raconter une scène insolite à l'oral et à l'écrit. | Comprendre le récit d'un voyage. Raconter ses actions quotidiennes. | Écrire une biographie à partir d'éléments écrits. |
|---|--|--|---|

Unit IV

10 h

| | | | |
|---|--|--|---|
| Exprimer l'intensité et la quantité. <ul style="list-style-type: none"> ◦ Interroger. | Raconter une scène insolite à l'oral et à l'écrit. | Comprendre le récit d'un voyage. Raconter ses actions quotidiennes. | Écrire une biographie à partir d'éléments écrits. |
|---|--|--|---|

Unit V

08 h

Make in Own Sentences based on the above Lessons

Text Book

- 1 LATITUDES 1 (Méthode de français) Pages from 102-127, Author : Regine Mérieux, Yves Loiseau (Unit I to IV)



Dr. NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the A.Y.2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------------|--------------|---|---|---|--------|
| 221EL1A3EA | PROFESSIONAL ENGLISH - III | LANGUAGE- II | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the basics of English grammar and specific usage
- the importance of the vocabulary and use in different contexts
- the necessity of communication and composition writing skills

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Infer the specific usage of while-listening process | K2 |
| CO2 | Organize the various abilities and sub-skills involved in reading | K3 |
| CO3 | Utilize the importance of speaking skills and developing it through various practices | K3 |
| CO4 | Assume the sentence construction and paragraph development | K4 |
| CO5 | Acquire all-round mature outlook to function effectively in different context | K4 |

MAPPING WITH PROGRAMME OUTCOMES

| COs/POs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1 | | | ✓ | | ✓ |
| CO2 | ✓ | ✓ | | ✓ | |
| CO3 | ✓ | | ✓ | | ✓ |
| CO4 | ✓ | | ✓ | |] |
| CO5 | [] | [✓] | [] | [✓] | [] |

COURSE FOCUSES ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------------|--------------|
| 221EL1A3EA | PROFESSIONAL ENGLISH - III | SEMESTER III |
|------------|----------------------------|--------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening and Reading 09 h

Listening in casual conversation, Small group and Conference setting - Listening for Factual Information, Detail and Situation - Developing Listening skills- Why do we avoid Listening- Poor Listening - Disadvantages - Poor listening vs Effective Listening - Basics of Reading- efficient and inefficient readers- Advantages - Benefits and Effective reading and comprehension skills- Need for Developing Efficient Reading skills- Four Basic steps of Effective Reading - Stumbling blocks in becoming an effective Reader- Improving Vocabulary power- Strategies for Comprehending and Retaining content- Effective Note Taking while Reading

Unit II Speaking 11 h

Purpose of General Conversations- Advantages, features of a good conversation- Tips for improving conversation- public speaking- importance of public speaking- Benefits, Tips, Overcoming fear of public speaking- Preparatory steps - Structuring the contents- Audience Awareness- Mode of Delivery

Unit III Writing Skills 10 h

CV and Job Applications- How to make your letter stand out?- Employers expectation - Organize the material - Useful suggestions- Cover Letter- Content to be included - Tone of the letter - Report Writing- importance - features- Types - main parts - Feasibility report- Accident report- Scientific report- Memos - Introduction - Structure- Proposal Writing- Key factors- Types- Contents- Format- Evaluation

Unit IV Effective Skills in Language 10 h

Using Word's Effectively- Mastering Spelling Techniques- Structuring Phrases and Clauses- Writing Effective Sentences- Building Effective paragraphs- Revising, Editing and Proof reading

Unit V Soft Skills 08 h

Introduction- What are soft skills?- Importance of soft skills- Attributes- Social soft skills- Thinking- Negotiating- Exhibiting- Identifying- Improving- Will formal training enhance your soft skills? - Soft Skills training -Train Yourself- Practicing soft skills- Measuring attitude - Self-Discovery: Importance of knowing yourself- Process - SWOT analysis - Benefits - Usage - SWOT Analysis grid



Text Books

- 1 Camp and Satterwhite. 1998. College English and Communication. 7th Edition Glencoe Mchrawtill Publishers, New York, Unites States of America. (Unit I, II, III)
- 2 Kumar, Sanjay and Lata Pushp. 2018. Language and Communication Skills for Engineers. First Edition, Oxford University Press, India. (Unit I, II, III)
- 3 Mohan, Krishna and Banerji, Meera. 2009. Developing Communication skills. 2nd Edition, Macmillcan, India. (Unit I, II, III, IV)
- 4 Alex. Soft Skills. 2009. S. Chand Publishing, New Delhi, India. (Unit V)

References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw- Hill Education, Chennai, India.
- 2 Miles Craven. 2008. Cambridge English Skills Real Listening and Speaking. First Edition, Cambridge University Press, United Kingdom.
- 3 Mishra, Gauri and Ranjana Kaul. 2016. Language Through Literature. Primus Books, India.
- 4 Pillai G, Radhakrishna. 2000. English for Success. Emerald Publishers, Chennai, India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------|----------|---|---|---|--------|
| 225CM1A3CA | COST ACCOUNTING | CORE | 5 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the cost concept and various elements of costing
- preparation of accounts under process costing
- techniques of operating costing

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the methods of cost accounting and cost sheet | K2 |
| CO2 | analyse the various methods of material issue and material control | K3 |
| CO3 | apply different methods of wage payment system and absorption of overhead among departments | K3 |
| CO4 | explain about process costing and compute the cost of each process for finished product | K2 |
| CO5 | infer the concept of operating cost and Reconciliation statements | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON :

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



Dr.NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the A.Y.2022-23)

| | | |
|------------|-----------------|--------------|
| 225CM1A3CA | COST ACCOUNTING | SEMESTER III |
|------------|-----------------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Cost concept and Cost sheet 10 h

Cost Accounting : Meaning, Definition- Nature and Scope - Concept and Classifications - Costing an aid to Management - Differences between Cost and Financial Accounting - Types and Methods of Cost - Elements of Cost - Preparation of Cost Sheet.

Case Study on Preparation of Cost Sheet of various Companies.

Unit II Material control and Issue 12 h

Material Control: Objectives- Essentials of material Control -Purchase Control- centralised and decentralised purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages Stores Control- Requisition for stores -Stock level-EOQ- ABC analysis. Inventory Control - Techniques of inventory control - Perpetual inventory system-- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.

Case Study on ABC analysis.

Unit III Labour costing and Overheads 13 h

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and Incentive systems- Time rates system- Piece rate system- Halsey Plan - Rowan Plan.

Overhead: Classification of overheads - Allocation of overhead and Absorption of overhead -Primary distribution -Secondary distribution-Overhead Rates- Computation of Machine Hour Rate.

Case Study on Methods of Remuneration.

Unit IV Process costing 13 h

Process Costing: Meaning - Features-Advantages and disadvantages of process costing -Distinction between process costing and job costing. Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production)

Unit V Operating costing and Reconciliation statements 12 h

Operating Costing: Meaning- Features- Cost unit in Operating Costing- Transport Costing only- Reconciliation of Cost and Financial Statements- Need- Reasons for disagreement in Profit- Procedure of Reconciliation.

Note: Distribution of Marks: 80% problems and 20% theory.

Case study (Examined Internal only)



Text Books

- 1 T. S Reddy and Y. Hari Prasad Reddy, 2020, "Cost Accounting", Margham Publications, Chennai.
- 2 Pillai.R.S.N. and Bagavathi 2020, "Cost Accounting", Sultan Chand and CompanyLtd., New Delhi.

References

- 1 Jain S.P and Narang K.L, 2020, "Cost Accounting", Kalyani Publishers, New Delhi.
- 2 Iyengar. S. P, 2019, "Cost Accounting: Principles and Practice", Sultan Chand & Sons, New Delhi.
- 3 Khan M. Y, 2017, "Cost Accounting", McGraw Hill Education, New Delhi.
- 4 Saxena V, Vashist. C, 2015, "Advanced Cost Accounting", Sultan Chand and CompanyLtd., New Delhi.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------------|----------|---|---|---|--------|
| 225AT1A3CA | INCOME TAX LAW AND PRACTICE | CORE | 5 | 1 | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961
- the provision and procedure to compute total income under various heads of income
- the computation of Income from other sources and Set off and Carry forward of losses

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | remember the basic concepts of income and residential status | K1 |
| CO2 | understand the calculation of Income from Salary and Income from House Property | K2 |
| CO3 | apply the Provisions related to Profits and Gains from Business or Profession | K3 |
| CO4 | analyse the Capital Gains, Deemed capital gains and Exempted capital gains | K4 |
| CO5 | examine the Income from other sources | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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



Course focuses on :

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-----------------------------|--------------|
| 225AT1A3CA | INCOME TAX LAW AND PRACTICE | SEMESTER III |
|------------|-----------------------------|--------------|

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Income Tax 15 h

Meaning of Tax - History -Features of Income Tax - Meaning of Income - Definitions - Person - Assessment Year - Previous Year - Assessee - Basis of charge: Residential Status - Scope of Total Income - Types of Incomes - Exempted Incomes under Section 10.

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

Computation of Salary Income - Features of Salary -Allowances - Types of Allowances - Perquisites - Kinds of Perquisites -Profit in lieu of salary - Types of Provident Fund - Gratuity - Pension - Commutation of Pension -Deductions under Sec 16.

Income from House Property -Basis of Charge - Annual Value -Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property - Amenities.

Case Study : Income from House Property

Unit III Profits and Gains from Business or Profession 15 h

Income from Business or Profession - Allowable Expenses - Not Allowable Expenses - General Deductions- Provisions Relating to Depreciation - Computation of Income from Business or Profession

Unit IV Capital Gains 15 h

Capital Gains: Short term and Long term Capital Gains - Capital Assets - Transfer of capital assets - Transactions not regarded as transfer - Deemed capital gains - Computation of capital gain - Cost of Acquisition - Cost of Improvement - Indexation of cost - Capital gains under different circumstances - Exempted capital gain.

Case Study : Capital Gains



Unit V Income from other sources and Set off and Carry forward of losses 12 h

Income from other sources: General Income u/s 56(1)- Specific Income u/s 56(2)- Deductions u/s 57-Expenses disallowed u/s 58. Deductions from Gross Total Income- Deduction u/s 80C to GGA, 80IA to 80U.

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

Case Study : Total Income

Note: The question paper shall cover 20% theory and 80% problem.

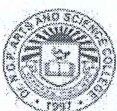
Case study (Examined Internal only)

Text Books

- 1 V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.(Latest Revised Edition)
- 2 T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. (Latest Revised Edition)

References

- 1 H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. (Latest Revised Edition)
- 2 Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. (Latest Revised Edition)
- 3 DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. (Latest Revised Edition)
- 4 Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.(Latest Revised Edition)



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|----------|---|---|---|--------|
| 225BI1A3CB | COMPANY LAW | Core | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- The formation , promotion and winding up procedure of a Company
- Company Management and its regulatory affairs
- The significant provisions of the Companies Act 2013

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | understand the Corporate rules and regulations for establishing the Company form of Organization | K2 |
| CO2 | examine the contents of the Memorandum of Association & Articles of Association | K3 |
| CO3 | describe the Concepts of Director Appointment, Removal and Remuneration | K2 |
| CO4 | apply the requisites of meeting and resolution | K3 |
| CO5 | analyse the modes of winding up | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON :

| | |
|--|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------|--------------|
| 225BI1A3CB | COMPANY LAW | SEMESTER III |
|------------|-------------|--------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

Companies Act 2013 - Definition of a Company, Characteristics of Company - Lifting or Piercing the Corporate Veil - Formation and Promotion of a Company - Company Distinguished from Partnership and Limited Liabilities Partnerships - Classification of Companies - Based on Incorporation, Liability, Number of Members, Control.

Unit II Registration of Companies 10 h

Introduction - Contents of Memorandum - Form of Memorandum-Alteration - Doctrine of Ultra vires - Definition of Articles of Association - Provision for Retrenchment - Contents - Difference between Memorandum and Articles of Association - Meaning of Prospectus - Contents of a Prospectus - Types of Prospectus- Doctrine of Indoor Management - Exception to the indoor Management rule - Shares and Debentures.

Case Law relating to Memorandum and Articles of Association

Unit III Company Management 10 h

Meaning- Structure of Company Management - Shareholders - Board of Directors - Legal Position of Directors - Composition of the Board of Directors - Number of Director - Appointment - Removal - Remuneration - Independent Director - Qualification and Disqualification - Powers - Duties and Liabilities - Distinctions between Managers and Managing Directors - Corporate Governance.

Case Law relating to Exercising Powers of Director

Unit IV Company Meetings 10 h

Statutory meeting - Annual General meeting - Extra ordinary General meeting - Board of Directors Meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes-Resolution

Unit V Winding up of Company 9 h

Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - Members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court - Consequences of Winding up (General).

Case Law in Winding up of Company

Note: Case study (Examined internal only)



Text Books

- 1 Kapoor N. D, 2019, "Elements of Company Law", Thirty First Edition, Sultan Chand and Sons, New Delhi.
- 2 Reena Chadha and Sumant Chadha, 2019, "Company Law", First Edition Cengage Learning Pvt.Ltd, New Delhi.

References

- 1 Shanthi.J, 2017, "Company Law and Secretarial Practice", First Edition, Margham Publications, Chennai.
- 2 Gulshan .S and Kapoor .G.K , 2019, "Business Law" ,Twenty First Edition, New Age Publishers, New Delhi.
- 3 Sreenivasan M.R, 2017, "Company Law", Third Edition, Margham Publications, Chennai.
- 4 Gogna P .P .S ,2016, "Company Law" ,Eleventh Edition, Sultan Chand and Sons, New Delhi.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 222MT1A3IA | BUSINESS MATHEMATICS | IDC | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the characteristics of different types of matrices
- the basic concept of sequence and series
- the rule for finding the limit

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | solve the linear equations through matrix theory | K3 |
| CO2 | identify and define the types and uses of sets | K1 |
| CO3 | recognize and apply the theory of ratios and proportions in real life | K3 |
| CO4 | understand the basic principles of sequence and series | K2 |
| CO5 | interpret and apply the knowledge of differential calculus in business | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------|--------------|
| 222MT1A3IA | BUSINESS MATHEMATICS | SEMESTER III |
|------------|----------------------|--------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Matrix and its applications to business 12 h

Definitions and notations-operations - conversion of a business problem into a linear system of equations- determinant - matrix equation - methods to solve linear system: Cramer's rule- matrix inversion method.

Unit II Theory of sets and its business applications 8 h

Set theory -representation of sets -union, intersection and complement- subset - null set - difference of a set - De Morgan's law- universal set - basic operations- cartesian products- laws of set algebra- cardinal numbers- Venn diagram- business applications.

Unit III Ratio, Permutation & Combination 8 h

Ratio- proportion- types - ratio, proportion and its type of comparison -variations - percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group.

Fundamental counting principle- factorial- permutation- restricted permutation- circular permutations- combination - restricted combinations - division into groups - mixed problems on permutation and combination.

Unit IV Sequence and Series- Its application to business 9 h

General idea and different types of sequences- kinds of sequence- arithmetic and geometric means- arithmetic progression- geometric progression-harmonic progression

Unit V Differential Calculus and its business applications 11 h

Limit of a function - rules for evaluating the limit - continuous function - slope and rate of change - method for evaluating the differential coefficient using the first principle and standard results - differentiation of an implicit function - parametric differentiation - logarithmic differentiation - applications of differential calculus.

Note: Theory 20% and Problems 80%



Text Books

- 1 MariappanP, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, NewDelhi.

References

- 1 Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGrawHill Education Private Limited, New Delhi.
- 2 SundaresanV, JayaseelanSD, 2011, "An introduction to Business Mathematics" , 4th Edition, Sultan Chand & Company, New Delhi.
- 3 Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited , New Delhi.
- 4 Sancheti D.C & KapoorVK,2012,"Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.



| | | |
|------------|-------------------------------------|--------------|
| 225AT1A3SP | SEC-PRACTICAL I : BANKING PRACTICES | SEMESTER III |
|------------|-------------------------------------|--------------|

Total Credits: 2

Total Instructions Hours: 36h

Ex.No. List of Exercises

- 1 Filling up of Account opening forms for Individuals
i)SB account ii)Recurring Deposit iii)Current account and iv)FDR
- 2 Account opening forms for NRI
- 3 Account opening forms for NSS,PPF,SCSS and SSA
- 4 Filling up form for Demat account, procedure for opening Demat account
- 5 Filling up of pay - in- slips, Demand draft, Drawing , Endorsing and Crossing of cheques
- 6 Procedure for filling up of RTGS, NEFT and SWIFT
- 7 Filling up Application for ATM, Debit and Credit card
- 8 Customer request form
- 9 Filling up Jewel loan application form , procedure for releasing of jewellery in jewel Loans and repayment
- 10 Filling up housing loans , Education loan and SHG loan application form
- 11 Digital Apps



| | | |
|------------|-------------------------------------|--------------|
| 225AT1ASSA | SELF STUDY: PRINCIPLES OF MARKETING | SEMESTER III |
|------------|-------------------------------------|--------------|

Total Credit: 1

Syllabus

Unit I Overview of Marketing

Marketing - Definition of Market & Marketing - Classification of Markets - Marketing & Selling - Objectives & Importance of Marketing - Modern Marketing Concept - Marketing Functions - Marketing Process - Classification.

Unit II Standardization and Grading

Standardization and Grading - AGMARK-BIS/ISI- Channels of distribution - Functions of Exchange - Physical Supply - Facilitating Functions

Unit III Marketing Mix and Product Mix

Market Mix - Product Mix - Price Mix - Physical Distribution Mix - Functions - Types of Middlemen

Unit IV Advertising, Personal Selling and Sales promotion

Promotion Mix - Advertising, Personal Selling and sales promotion. New Approaches in Marketing - E-Marketing - E-Retailing - Multi Level Marketing - Tele- Marketing - Social Marketing - Neuro Marketing - Green marketing - Ethics in Marketing.

Unit V Consumer Behaviour and Segmentation

Consumer Behaviour- Meaning - Need - Factors Influencing Consumer Behaviour (Excluding Theories) - Buying notice - Buyers Decision Making Process - Market Segmentation - Consumer Relations Marketing

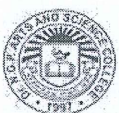


Text Books

- 1 R.S.N.Pillai and Bhagavathi, 2012,"Modern Marketing", Fourth Edition, Sultan Chand & Sons, New Delhi
- 2 Dr.N.Rajan Nair and Sanjith R Nair, 2018, "Marketing", Fourteenth Edition, Sultan Chand & Sons, New Delhi

References

- 1 Philip Kotler, 2019 "Principles of Marketing", Seventeenth Edition, Pearson Education Pvt Ltd. New Delhi
- 2 C.N.Sontakki, 2002, "Principles of Marketing", First Edition, Kalyani Publishers, New Delhi
- 3 Dr.C.B.Mamoria, R.L.Joshi and Dr. N.J.Mulla,2008, "Principle and Practice of Marketing".First Edition, Kitab Mahal, Allahebad
- 4 Gupta C.B, "Principles of Marketing", Reprint 2015. Third Edition, Sultan Chand and Sons Publishers, New Delhi.



| | | |
|------------|--|--------------|
| 225AT1ASSB | SELF STUDY: INSURANCE LAW AND PRACTICE | SEMESTER III |
|------------|--|--------------|

Total Credit: 1

Syllabus

Unit I Introduction to Insurance

Meaning, significance - Definition of risk and uncertainty, essential requirements and principles of risk insurance - Reinsurance - Nationalization of insurance business in India - Agents - Classification, duties, rights and termination of agency.

Unit II Life Insurance

Law relating to Life insurance - General principles of life insurance contract - Proposals and policy - Assignment and nomination - Title and claims - Concept of trusts in life policy - Life Insurance Corporation - Role and functions.

Unit III General Insurance-Fire Insurance

Law relating to General insurance - Different types of general insurance - general insurance and life insurance; Fire Insurance - Nature of fire insurance - Various types of fire policy - Subrogation - Double insurance - Contribution - Proximate cause.

Unit IV Marine Insurance

Law relating to Marine insurance - Types; insurable interest, proximity cause, voyage and warranties; Health and Medical insurance - Motor insurance - Accidents insurance.

Unit V Insurance Innovation

Insurance surveyor ship - Appointment, legal provisions and licensing, functions - Bancassurance and its benefits- IRDA Act 1999.



Text Books


- 1 Murthy, A. 2019, "Principles and Practice of Insurance" First Edition, Margham Publications, Chennai
- 2 Dr. Periaswamy, P. 2019 "Principles and Practice of Insurance", Second Edition, Himalaya publishing House, Mumbai

References

- 1 Vinayakam, N., Radhaswamy and Vasudevan, S.V. 2010. "Insurance - Principles and Practice" First Edition, S. Chand & Co, New Delhi
- 2 Mishra, M.N. and Dr. Mishra, S.B. 2018, "Insurance Principles and Practice", Second Edition, S. Chand and Co. Ltd., New Delhi
- 3 Dr. Ghanashyam Panda and Monika Mahajan " Principles and Practice of Insurance" Third Edition 2013, Kalayani Publishers House, New Delhi.
- 4 Dr.C.L.Tyagi, Madhu Tyagi, " Insurance Law and Practice, Second Edition 2013, Atlantic Publishers Distributors (P)Ltd, New Delhi

T. S.
12/6/23

BoS Chairman/HoD
Department of Commerce (A & T)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

| | | |
|--|---------|--------|
|  Dr.N.G.P Arts and Science College | | |
| APPROVED | | |
| BoS- | AC- | GB- |
| 12/6/23 | 14/7/23 | 5/8/23 |



Dr.NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the A.Y.2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|------------|---|---|---|--------|
| 221TL1A4TA | TAMIL - IV | LANGUAGE-I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு நாகரீகம், 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 | வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல் | K3 |
| CO2 | மதிப்புக்கல்வி (Attitude and Value education) | K4 |
| CO3 | பாட இணைச்செயல்பாடுகள் (Co-curricular activities) | K4 |
| CO4 | சூழலியல் ஆக்கம் (Ecology) | K4 |
| CO5 | மொழி அறிவு (Tamil knowledge) | K5 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|------------|-------------|
| 221TL1A4TA | TAMIL - IV | SEMESTER IV |
|------------|------------|-------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I எட்டுத்தொகை

10 h

1. நற்றிணை – குறிஞ்சித் திணை

I.பா.எண் : 01 – கபிலர்

II.பா.எண் : 88 – நல்லந்துவனார்

III.பா.எண் : 102 – செம்பியனார்

2. குறுந்தொகை – முல்லைத்திணை

I.பா.எண் : 65 – கோவூர்கிழார்

II. பா.எண் : 167 – கூடலூர்கிழார்

மருதத்திணை

I.பா.எண் : 08 – ஆலங்குடி வங்கனார்

II.பா.எண் : 61 – தும்பிசேர்கீரனார்

III.பா.எண் : 196 – மிளைக் கந்தன்

நெய்தல் திணை

I.பா.எண் : 57 – சிறைக்குடி ஆந்தையார்

Unit II எட்டுத்தொகை

08 h

1. கலித்தொகை – பாலைக்கலி

I.பா.எண் : 09 – பெருங்கடுங்கோ

2. அகநானூறு – மருதத்திணை

I.பா.எண் : 86 – நல்லாலூர்கிழார்

3. புறநானூறு -

I.பா.எண் : 188 – பாண்டியன் அறிவுடை நம்பி

II.பா.எண் : 192 – கணியன் பூங்குன்றனார்

III.பா.எண் : 279 – ஒக்கூர் மாசாத்தியார்

IV.பா.எண் : 312 – பொன்முடியார்

Unit III பத்துப்பாட்டு

10 h

1. பட்டினப் பாலை – கடியலூர் உருத்திரங் கண்ணனார் -1முதல் 218 வரிகள் வரை மட்டும்.

Unit IV இலக்கிய வரலாறு

10 h



Dr. NGPASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the A.Y.2022-23)

1. எட்டுத் தொகை நூல்கள்

2. பத்துப்பாட்டு நூல்கள்

Unit V இலக்கணம் மற்றும் திறனாய்வுப் பகுதி

10 h

I.இலக்கணம்

1. அகத்திணை - அன்பின் ஐந்திணை - விளக்கம்

2. புறத்திணை - 12 திணைகள் - விளக்கம்

II.பயிற்சிப் பகுதி

சங்கப் பாடல்கள் குறித்து திறனாய்வு செய்தல்

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

Text Book

செய்யுள் திரட்டு - மொழிப் பாடம் - 2022- 23

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, வெளியீடு : நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை - 600 098. (Unit I- V)

References

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



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|-------------|---|---|---|--------|
| 221TL1A4HA | HINDI - IV | LANGUAGE- I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature
- 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 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-----------|-------------|
| 221TL1A4HA | HINDI- IV | SEMESTER IV |
|------------|-----------|-------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

| | |
|--------------------|------|
| Unit I | 10 h |
| नाटक | |
| Unit II | 10 h |
| एकांकी | |
| Unit III | 10 h |
| काव्य मंजरी | |
| Unit IV | 10 h |
| सूचना लेखन | |
| Unit V | 08 h |
| अनुवाद अभ्यास- III | |

Text Books

- 1 लडाई – सर्वेश्वरदयाल सक्सेना प्रकाशक: वाणी प्रकाशन 21-A, दरियागंज नई दिल्ली-110002. (Unit I)
- 2 एकांकी पंचामृत – डॉ राम कुमार (भोर और तारा छोडकर) प्रकाशक: जवाहर पुस्तकालय सदर बाजार, मथुरा उत्तर प्रदेश-281001. (Unit II)
- 3 काव्य मंजरी- (डा मुन्ना तिवारी) मैथिलीशरण गुप्त- मनुष्यता, जयशंकर प्रसाद- बीती विभावरी जागरी सूर्यकान्त त्रिपाठी निराला- तोडती पत्थर और भिक्षुक. (Unit III)
- 4 सूचना लेखन पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद -211024. (Unit IV)
- 5 अनुवाद अभ्यास (केवल अंग्रेजी से हिन्दी में) (पाठ 10 to 20) प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (पाठ 10 to 20). (Unit V)



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------|--------------|---|---|---|--------|
| 221TL1A4MA | MALAYALAM- IV | LANGUAGE - I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam 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 fundamentals of novels and stories | K1 |
| CO2 | Understand the principles of translation work | K2 |
| CO3 | Expose the knowledge writing critical views on fiction | K2 |
| CO4 | Build creative ability | K3 |
| CO5 | Apply the power of creative reading | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

| | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input checked="" type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|---------------|-------------|
| 221TL1A4MA | MALAYALAM- IV | SEMESTER IV |
|------------|---------------|-------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

| | | |
|------------------------------|--------------------|-------------|
| Unit I | Drama | 10 h |
| Saketham- Sreekandan Nair | | |
| Unit II | Drama | 10 h |
| Saketham- Sreekandan Nair | | |
| Unit III | Drama | 10 h |
| Saketham- Sreekandan Nair | | |
| Unit IV | Screen Play | 10 h |
| Perumthachan- Vasudevan Nair | | |
| Unit V | Screen Play | 08 h |
| Perumthachan- Vasudevan Nair | | |

Text Books

- 1 Nair, Sreekandan C.N. 2023. Saketham, Drama. DC Books Kottayam, Kerala, India. (Unit I to III)
- 2 Nair, Vasudevan M.T. 1994. Perumthachan- Screenplay. DC Books Kottayam, Kerala, India. (Unit IV & V)

Reference

- 1 Sankarapillai. 2005. Malayala Nataka Sahithya Charithram, Kerala Sahithya Akademi Publishers, Kerala, India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|-------------|---|---|---|--------|
| 221TL1A4FA | FRENCH - IV | LANGUAGE- I | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the 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
- 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 | Apply the adjectives and the classroom environment in France | K2 |
| CO3 | Select the Plural, Articles and the Hobbies | K2 |
| CO4 | Measure the Cultural Activity in France | K3 |
| CO5 | Evaluate the sentiments, life style of the French people and the usage of the conditional tense | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input checked="" type="checkbox"/> | Intellectual Property Rights | <input checked="" type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------|-------------|
| 221TL1A4FA | FRENCH - IV | SEMESTER IV |
|------------|-------------|-------------|

Total Credits: 3
Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

| | | | |
|------------------------------------|---|---|--|
| ° Décrire quelqu'un. ° Comparer | En milieu professionnel, recruter quelqu'un et justifier son choix. | S'exprimer sur les styles de vêtements. Reconnaître des personnes à partir de descriptions. | Comprendre la description de personnes dans un extrait de roman. |
|------------------------------------|---|---|--|

Unit II 10 h

| | | | |
|---|---|--|--|
| Exprimer l'accord ou le désaccord. ° Se situer dans le temps. | En milieu professionnel, recruter quelqu'un et justifier son choix. | Décrire des personnes. Comprendre des personnes qui expriment leur accord ou leur désaccord. | Comprendre des différences de points de vue exprimés dans un message électronique. Raconter un souvenir. |
|---|---|--|--|

Unit III 10 h

| | | | |
|-----------------------|--|---|---|
| ° Parler de l'avenir. | Discuter de l'organisation d'un voyage de groupe puis préparer une fiche projet et la remplir. | Comprendre une chanson. Échanger sur des projets de vacances. | Comprendre le message d'une carte d'anniversaire. |
|-----------------------|--|---|---|

Unit IV 10 h

| | | | |
|--|--|---|---|
| ° Exprimer des souhaits. ° Décrire quelqu'un | Discuter de l'organisation d'un voyage de groupe puis préparer une fiche projet et la remplir. | Discuter du programme de la soirée à venir. Addresser des souhaits à quelqu'un. | Comprendre le message d'une carte d'anniversaire. |
|--|--|---|---|

Unit V 08 h

Make in Own Sentences based on the above Lessons

Text Book

- 1 LATITUDES 1 (Méthode de français) Pages from 128-151, Author : Regine Mérieux, Yves Loiseau (Unit I to IV)



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------------|--------------|---|---|---|--------|
| 221EL1A4EA | PROFESSIONAL ENGLISH - IV | LANGUAGE- II | 3 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the skill-based learning for better communication
- the prevalent issues logically and present coherently
- the ideas accurately and clearly

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Develop the ability to appreciate ideas and think critically | K1 |
| CO2 | Integrate academic success into practical life skills | K2 |
| CO3 | Express challenges of a competitive environment and select the profession that best suits them | K2 |
| CO4 | Discuss with confidence in conversations, to initiate, sustain and close a conversation | K3 |
| CO5 | Identify a sense of social commitment | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|---------------------------------|---|
| ✓ Skill Development | ✓ Entrepreneurial Development |
| ✓ Employability | ✓ Innovations |
| ✓ Intellectual Property Rights | ✓ Gender Sensitization |
| ✓ Social Awareness/ Environment | ✓ Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|---------------------------|-------------|
| 221EL1A4EA | PROFESSIONAL ENGLISH - IV | SEMESTER IV |
|------------|---------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Career 08 h

Leadership- Everyday leadership- Everyday leaders motivation- Qualities of a good leader- Professionalism- Creativity- Practical Application- Ways to become more creative- Six Thinking hats techniques

Unit II Art of Promoting 11 h

Selling your skills- Neuromarketing as a tool for influencing leaders- Using neuromarketing and psychology to get ahead- Recruiters and Clients decision making skills- Three steps to use neuromarketing for a successful life- Attention-storytelling- Perception and reputation- Recognize opportunities and openings before the competition- observation- Matching yourself with your leaders

Unit III Facing Challenges 10 h

Introduction-Panicky people- Negative people- Positive people- Facing challenges and taking initiatives – Importance of youth to face challenges and take initiative Benefits of Facing challenges- Facing challenges in life

Unit IV Effective Decision Making 10 h

Decision Making Process- Methods of Decision Making- Steps in DM- Theoretical Approaches to individual Decision Making- Optimizing Decision Theory- The Subjective Expected Utility Model- Steps to Effective Decision- Making- Effective Decision Making in Terms- Methods for team decision making- Confusion and decision making- Decision making styles

Unit V Practising Corporate Social Responsibility (CSR) 09 h

Corporate Social Responsibility (CSR)- definitions- Goal- Areas- Need- Benefits - Argument in favour/against of CSR- Factors that promote CSR – Limitations for implementing- India and Corporate Social Responsibility- Activities carried out by Companies in India- List of projects for funding under CSR- Implementation of CSR commitments



Text Books

- 1 Sharma, Prashant. 2022. Soft Skills. BPB Publications, 3rd Edition, New Delhi, India. (Unit I & II)
- 2 Alex. 2013. Managerial Skills. S. Chand Publishing, New Delhi, India. (Unit III to V)
- 3 Alex. 2009. Soft Skills. S. Chand Publishing, New Delhi, India. (Unit II)
- 4 E H McGrath S J. 2011. Basic Managerial Skills for All, 9th Edition, New Delhi, India. (Unit III)

References

- 1 Adair J. 1986. Effective Team Building: How to make a winning team. Pan Books, London, United Kingdom.
- 2 Dhanavel S P. 2010. English and Soft Skills, Orient Blackswan, Hyderabad, India.
- 3 Singh S R. 2011. Soft Skills. APh Publishing Corporation, New Delhi, India.
- 4 Lakshminarayanan K R, Murugavel T. 2015. Managing Soft Skills. Scitch Publications, Chennai, India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 225PA1A4CA | CORPORATE ACCOUNTING | CORE | 5 | 1 | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic knowledge about procedure for Issue, Redemption of Shares and Debentures and Profit Prior to Incorporation.
- practical applications of Final Accounts of Companies.
- the methods of valuation of Goodwill and Shares and modes of Liquidation of companies.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | know the Issue of Shares, Forfeiture, Re – issue, Surrender, Right Issue and Underwriting. | K1 |
| CO2 | obtain the knowledge of Redemption of Preference Shares, Redemption of Debentures and Profit Prior to Incorporation. | K2 |
| CO3 | learn the Knowledge of Final Accounts Companies under Companies Act, 2013 which include Calculation of Managerial Remuneration. | K2 |
| CO4 | classify the methods of Valuation of Goodwill and Shares. | K3 |
| CO5 | acquire knowledge about Liquidation of Companies and modes of Winding-up. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/Human Values/Ethics |



| | | |
|------------|----------------------|-------------|
| 225PA1A4CA | CORPORATE ACCOUNTING | SEMESTER IV |
|------------|----------------------|-------------|

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Issue of Shares 14 h

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

Case study on Underwriting

Unit II Redemption of Preference Shares and Debenture 16 h

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

Unit III Final Accounts of Companies 15 h

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

Case study on Managerial Remuneration

Unit IV Valuation of Goodwill and Shares 15h

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

Unit V Liquidation of Companies 12 h

Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account - Liquidator's Final Statement of Account.

Case study on Liquidation of Companies

Note: The question paper shall cover 20% theory and 80% problems

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



Text Books

- 1 Reddy T.S. & Murthy A.,2020,"Corporate Accounting", (6th Edn.), Margham Publicatuions,Chennai. .
- 2 Jain S.P. & Narang K.L.,2017, "Advanced Accounting", (21stEdn.), Kalyani Publishers, NewDelhi

References

- 1 Hanif M. & Mukherjee A. "Advanced Accounting", The McGraw - Hill Publishing Company Limited, NewDelhi.
- 2 Joseph T. "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, NewDelhi.
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2014, "Advanced Accountancy", (19th Edn.), Himalaya Publishing House, New Delhi
- 4 Gupta R.L. & Radhaswamy M., 2021, "Corporate Accounting", Sultan Chand & Sons., NewDelhi.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 225AT1A4CA | AUDITING AND ASSURANCE | Core | 5 | - | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- the auditing standards, principles and procedures.
- the verification of documentary evidence and its importance in auditing.
- the preparation of audit report.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the basic concepts of auditing and accounting standards | K2 |
| CO2 | illustrate the steps required to perform Audit Planning | K2 |
| CO3 | gain knowledge in Internal Control | K3 |
| CO4 | acquire knowledge regarding Rights and Liabilities of Company Auditor | K2 |
| CO5 | execute the types of audit reports | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|------------------------|-------------|
| 225AT1A4CA | AUDITING AND ASSURANCE | SEMESTER IV |
|------------|------------------------|-------------|

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction of Auditing 12 h

Auditing – Meaning, Definition, Objectives of an audit – Primary and Secondary objectives, Types of Audit. Errors - Classification of errors - detection of errors. Frauds – meaning, intention, classification, detection and prevention of frauds. Window dressing of financial statements, An overview of Auditing and Assurance Standards issued by ICAI.

Unit II Audit Planning 12 h

Commencing an Audit - Audit Engagement letter - Commencement procedures - (SA 210) Documentation – Documentation as under SA 230 – Audit working papers -Audit files: Permanent and Current audit files, Ownership and Custody of working papers, Materiality (SA 320), Audit Evidence (SA 500) and Documentation.

Unit III Internal Control, Vouching and Verification 14 h

Internal Control - Concept, Internal check and Internal Audit – Objectives - Features of a good Internal Control System - Methods of recording - Existing Internal Control Systems - Questionnaire, Check list and flow chart methods, Role of the management, Evaluation of Internal Control System, Reporting to clients on Internal Control Weakness (SA 265).

Vouching and Verification in specific areas - Receipts and Payments, Sales and Debtors, Purchase and Creditors, Cash and Bank balance, Fixed Assets and Investments.

Unit IV Company Auditor 10 h

Qualification and Disqualification of an Auditor, Appointment of Auditor, Remuneration, Duties of an Auditor, Rights and Liabilities of an Auditor as per Companies Act 2013.

Unit V Audit Report 12 h

Audit Report - Characteristics, Importance, Significance and Types - Audit examination, Information and explanation from the management, Statement of facts v/s. Expression of opinion, date and signing.

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



1. Case Study in Audit Planning
2. Case Study in Internal Control
3. Case Study in Duties of an Auditor

SKILL DEVELOPMENT

- Collect the information about types of audit conducted in any one organization.
- Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
- Prepare a qualified or clean audit report for a given situation.

Text Books

- 1 Dinkar Pagare, 2020, "Principles and Practice of Auditing", 13th Revised Edition, Sultan Chand and Sons, New Delhi.
- 2 CA Pankaj Garg, 2023, "Auditing and Assurance", 11th Edition, Taxmann Publications Pvt. Ltd. New Delhi.

References

- 1 CA Surbhi Bansal, 2020, "Auditing and Assurance" 30th Edition, Best word Publication, New Delhi.
- 2 B. N. Tandon, S. Sudharsanam and S. Sundharabahu, 2016, "A Handbook of Practical Auditing", 14th Edition, S. Chand & Co., New Delhi.
- 3 CA Kamal Garg, 2020, "Systematic Approach to Auditing and Assurance" 19th Edition, Bharat Law House Pvt Ltd., New Delhi. .
- 4 CA - Inter Study Material ICAI Current year.



| | | |
|------------|------------------------------|-------------|
| 225AT1A4CP | APPLIED ACCOUNTING PRACTICES | SEMESTER IV |
|------------|------------------------------|-------------|

Total Credits: 2

Total Instructions Hours: 48h

| S.No | List of Experiments |
|------|---|
| 1 | Prepare cost of debt financing: Issued at par, premium and discount |
| 2 | Calculation of Leverage |
| 3 | Using an Investment Analysis Functions Prepare: a) Payback Period b) Net Present Value Method d) Internal Rate of Return |
| 4 | Financial Statements Analysis |
| 5 | Designing Capital Structure |
| 6 | Calculate Weighted Average Cost of Capital |
| 7 | Prepare inventory management for ABC analysis in Excel Sheet |
| 8 | Calculate bond valuation for securities market |
| 9 | Calculate Risk and Return for securities market |
| 10 | Calculate Time Value of Money |
| 11 | Calculate Dividend Policy |
| 12 | Using an Annuity Functions Prepare Present Value and Future Value |

Note: Out of 12 experiments 10 are mandatory



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------|----------|---|---|---|--------|
| 222MT1A4IA | BUSINESS STATISTICS | IDC | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the requirement of a good average and differentiate between average and dispersion
- the importance and the limitations of correlation and regression analysis
- the concept of probability and time series

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | identify the measures of average | K1 |
| CO2 | identify the measures of dispersion | K1 |
| CO3 | explain the concepts of probability | K2 |
| CO4 | determine the correlation and regression values | K2 |
| CO5 | analyze the components of time series | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|---------------------|-------------|
| 222MT1A4IA | BUSINESS STATISTICS | SEMESTER IV |
|------------|---------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency 10 h

Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode- geometric mean- harmonic mean.

Unit II Measures of Dispersion 9 h

Introduction- importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation.

Unit III Probability 8 h

Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.

Unit IV Correlation and Regression Analysis 12 h

Concept and importance - correlation and causation-types - graphic and algebraic methods -coefficient of determination-rank correlation-some limitations -regression model-estimation using the regression line- method of least squares-alternative approach-regression co-efficient.

Unit V Time Series Analysis and Forecasting 9 h

Introduction- components of a time series- trend- seasonal variation- cyclical variation- irregular variation - forecasting.

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



Text Books

- 1 Beri G C,2010, "Business Statistics", Third Edition, McGraw-Hill Education Private Limited, New Delhi.

References

- 1 Das, N.G & Das J.K,2012, "Business Mathematics and Statistics" ,First Edition, McGraw Hill Education Private Limited , New Delhi.
- 2 Asim Kumar Manna,2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited , New Delhi.
- 3 Pillai,R.S.N. and Bagavathi. V,2002, "Statistics" ,Fourteenth Edition, Sultan Chand,New Delhi.
- 4 NavnithamP.A,2022, "Business Mathematics and Statistics", Fourth Edition, Jai Publishers , Trichy.



| | | |
|------------|-----------------------------|-------------|
| 225AT1A4SP | ENTREPRENEURIAL DEVELOPMENT | SEMESTER IV |
|------------|-----------------------------|-------------|

Total Credits: 2

Total Instructions Hours: 36h

S.No List of Experiments

- 1 Preparation of Business Plan and Project Financing.
- 2 Develop two products from household waste (attach photographs).
- 3 Develop your own website. Share your strengths and weakness on it.
Declare your time bound goals and monitor them on the website.
- 4 Choose a product and design a unique selling proposition, brand Name, logo, advertisement (print, radio and television) packing, packaging and label for it.
- 5 Select any product and prepare its cost sheet.
- 6 Develop your product and study its supply chain.
- 7 Interview at least four entrepreneurs or businessman and identify Charms of entrepreneurship and Traits of successful entrepreneurs.
- 8 Collect details of Start-up Policy Framework and Incentives.

Note: All experiments are mandatory.

P. S.

BoS Chairman/HoD
Department of Commerce (A & T)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

| | | |
|-------------------------------------|-----------|-----------|
| Dr. N.G.P. Arts and Science College | | |
| APPROVED | | |
| 11th | AC - 16th | GB - 21st |
| 16.10.23 | 13.12.23 | 5.01.24 |



Dr. N.G.P.ASC

COIMBATORE | INDIA

B.Com.AT (Students admitted during the A.Y.2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------------|----------|---|---|---|--------|
| 225CR1A5CA | ADVANCED CORPORATE ACCOUNTING | CORE | 5 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- Amalgamation, Absorption and Reconstruction of Companies.
- International Accounting Standards.
- Holding Company, Banking Company and Insurance Company Accounts.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand the concepts and Accounting treatments of Amalgamation, Absorption and Reconstruction | K2 |
| CO2 | Apply the consolidated Inflation Accounting Statement and IFRS. | K3 |
| CO3 | Illustrate the Holding Company Accounts | K4 |
| CO4 | Construct the Banking Company Accounts and Rebate on Bills Discounted | K3 |
| CO5 | Analyze the concept of Insurance Company Accounts | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------------------------|------------|
| 225CR1A5CA | ADVANCED CORPORATE ACCOUNTING | SEMESTER V |
|------------|-------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Amalgamation, Absorption and Reconstruction 13 h

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of Accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of Share Capital - External Reconstruction (Excluding inter-company holdings).

Case Study: Reduction of Share Capital.

Unit II Inflation and Emerging Accounting Practices 10 h

Inflation Accounting - Current Purchasing Power (CPP) - Current Cost Accounting (CCA) - Current Cost of Sales Adjustment (COSA) - Monetary Working Capital Adjustment (MWCA) - Gearing method - Hybrid Method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Unit III Holding Company Accounts 13 h

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest - Cost of Control - Goodwill or Capital Reserve - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Share and Treatment of Dividend - Including Inter Company Holdings.

Case Study: Minority Interest.

Unit IV Banking Company Accounts 12 h

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

Unit V Insurance Company Accounts 12 h

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

Case Study: General Insurance Claims.

Note: The question paper shall cover 20% Theory and 80% Problems.
Case study (Examined Internal only).



Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", 6th Edition, Margham Publications, Chennai.
- 2 Jain. S.P. and Narang.K.L., 2017, "Advanced Accounting", 21st Edition., Kalyani Publishers, New Delhi.

References

- 1 Maheswari. S.N, Suneel K. Maheswari, Sharad K. Maheswari, 2018, "Advanced Accounting", 6th Revised Edition, Vikas Publishing House.
- 2 Tulsian's, "Corporate Accounting", 2023, Sultan Chand & Co., New Delhi.
- 3 Arulanandam M.A and Raman.K.S., 2020, "Advanced Accountancy", 17th Edition, Himalaya Publishing House, New Delhi
- 4 Gupta R.L and Radhaswamy M., "Corporate Accounts - Theory Method and Application", 13th Revised Edition, Sultan Chand & Co., New Delhi



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------------------|----------|---|---|---|--------|
| 225AT1A5CB | INCOME TAX LAW AND PRACTICE - II | CORE | 5 | 1 | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the computation of Agricultural Income
- the assessment of individuals, HUF, Firms and Companies
- the computation of GTI of Company

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the provisions regarding assessment of Agriculture Income | K1 |
| CO2 | assess the provisions regarding assessment of individuals and assessment of HUF | K2 |
| CO3 | apply the provisions involved in assessment of Firms | K3 |
| CO4 | illustrate the provisions involved in assessment of AOP | K2 |
| CO5 | calculate the provisions involved in assessment of Companies | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on:

| | |
|--|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------------------|------------|
| 225AT1A5CB | INCOME TAX LAW AND PRACTICE - II | SEMESTER V |
|------------|----------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Agricultural Income 12 h

Definition of Agricultural Income – Determination of Agricultural Income-Types of Agricultural Income - Partly Agricultural and Partly Non- Agricultural Income - Assessment of Agricultural Income (Integration scheme).

Case Study: Agricultural Income

Unit II Assessment of Hindu Undivided Family 15 h

Schools of Hindu Law – Residence of Hindu Undivided Family – Computation of Total Income of Hindu Undivided Family - Assessment of Hindu Undivided Family – Income not treated as Hindu Undivided Family Income – Applicability of Alternate Minimum Tax on Hindu Undivided Family.

Case Study: Hindu Undivided Family

Unit III Assessment of Firms 15 h

Firm - Limited Liability Partnership and Partnership under Income Tax Act - Assessment of Firm/ Limited Liability Partnership which fulfill conditions of section 184 - Assessment of Firm/ Limited Liability Partnership which does not fulfill conditions of section 184 and 185 – Applicability of Alternate Minimum Tax.

Unit IV Assessment of Association of Persons 15 h

Association of Persons/Body of Individuals - Computation of Association of Persons Business Income - Computation of Association of Persons Total Income - Rates of tax for Association of Persons – Allocation of Association of Persons Total Income -Treatment of Share from Association of Persons – Applicability of Alternate Minimum Tax on Association of Persons /Body of Individuals.

Unit V Assessment of Companies 15 h

Company Taxation – Definition – Residential Status and Incidence of Tax – Types of Companies under Income Tax - Computation of Gross Total Income on Company – Special Provisions for Losses of Company – Deductions out of Gross Total Income u/s 80 - Rates of Tax – Minimum of Alternate Tax – Dividend Tax.
Case Study: Residential Status



Note: The question paper shall cover 20% theory and 80% problem.

Case Study (Examined Internal Only)

Text Books

- 1 V.P. Gaur, Narang, Puja Gaur and Rajeev Puri, 2024 "Income Tax Law and Practice", Kalyani Publishers, New Delhi.

References

- 1 T.S. Reddy and Hariprasad Reddy, 2024 "Income Tax Law and Practice", Margham Publications, Chennai.
- 2 Dr.H.C. Mehrotra, Dr. Goyal S.P, 2024 "Income Tax Law and Practice", Sahitya Bhavan Publications, Agra.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 225CO1A5CB | RESEARCH METHODOLOGY | CORE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the fundamentals of Research.
- the art of using different research methods and techniques planning and writing of research proposals
- 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 about data collection and techniques. | K2 |
| CO4 | illustrate the concept of editing and data analysis. | K3 |
| CO5 | analyze the data and present a report. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

| | |
|---|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------|------------|
| 225CO1A5CB | RESEARCH METHODOLOGY | SEMESTER V |
|------------|----------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Research 10 h

Research Meaning, Scope and Objectives - Types of Research - Research Vs. Research Methodology - Research Process - Relevance of Research for Decision Making in Various Functional Areas of Management.

Case study on formulation of research problem

Unit II Research Design, Research Hypothesis 12 h

Meaning - Choosing the Appropriate Research Design - Empirical Research Design - Problem Definition - Techniques - Formulation of Research Hypothesis - Types of hypothesis - Sampling Design - Techniques - Steps - Sample Size Determination - Justification of Sample Size - Errors.

Case study on Research Design

Unit III Data Collection and Techniques 10 h

Introduction - Data Collection - Primary Data and Secondary Data - Methods of Collection - Questionnaire Design - Essentials of a Good Questionnaire - Pre Testing a Questionnaire - Pilot Study - Merits and Demerits of Questionnaire - Use of Schedules - Structured and Unstructured Interviews - Observation Method.

Case study on data collection techniques.

Unit IV Processing and Analysis of Data Editing 8 h

Meaning - Types of Editing - Coding - Classifications - Tabulation - Need, Nature and Guidelines - Ungrouped and Grouped Frequency Tables, Charts and Diagrams - Use of Computer Packages for Data Analysis - Application of Statistical Tests and Interpretation of Test of Results.

Unit V Presentation of Research Results 8 h

Writing skills in Research Report - The Significance of Report - Steps in Writing Report - The Integral Parts of a Report - Types of Reports - Precautions for Writing Research Reports.



Note: Question paper shall contain 100% theory only.

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

Text Books

- 1 Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.
- 2 Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.

References

- 1 Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
- 2 William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
- 3 Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.
- 4 Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 225FI1A5CB | FINANCIAL MANAGEMENT | CORE | 4 | 1 | - | 3 |

PREAMBLE

This course has been designed for students to learn and understand

- to develop a thorough knowledge on the financial management techniques in business decision making.
- to provide a conceptual framework in the field of financial management.
- sources and uses of Funds.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | outline the basic concepts of Financial Management. | K1 |
| CO2 | compare investments and select the best investment alternative. | K2 |
| CO3 | compare different sources of finance and determine the optimal capital structure. | K4 |
| CO4 | identify the working capital requirements for business operations. | K3 |
| CO5 | analyze the concept of dividend and justify the dividend strategies that support wealth maximization. | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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|------------|----------------------|------------|
| 225FI1A5CB | FINANCIAL MANAGEMENT | SEMESTER V |
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Financial Function (Theory Only) 10 h

Financial Management - Scope - Importance - Functions of finance - evolution and objectives of financial management - Profit Maximization Vs Wealth Maximization - Financial modeling- Time value of money.

Unit II Capital Budgeting (Theory and Problem) 12 h

Capital Budgeting - Kinds and process of Capital Budgeting - Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital - Meaning - Significance - Classification of Cost - Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital. Case Study on Cost of Capital.

Unit III Capital Structure (Theory and Problem) 13 h

Capital Structure - Factors determining the Capital Structure - Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and MM Approach. Leverage analysis EBIT- EPS analysis - Capitalisation - Theories of Capitalisation. Case Study on Theories of Capital Structure.

Unit IV Working Capital Management (Theory and Problem) 13 h

Working Capital Management - Working capital cycle - forecasting of working capital requirement - Factors determining the working capital requirements - Management of working capital - Methods of estimating working capital requirements. Working capital policy and estimation of Net Working Capital - Cash and Liquidity management, Cash budget- Credit management - Inventory management - Sources of short term working capital.

Unit V Dividend Policy (Theory and Problem) 12 h

Dividend Policy - Concept, Types - Determinants of dividend policy - Advantages and Disadvantages of stable dividend policy - Dividend policy and valuation of firms: Dividend models - Gordon model - Walter model and MM model. Case Study on Dividend Models.

Note: Distribution of Marks 40% Theory and 60% Problem.

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



Text Books

- 1 Shashi. K. Gupta, Sharma.R.K. and Neeti Gupta, 2023, "Financial Management", Tenth Revised Edition, Kalyani Publishers, New Delhi.
- 2 Pandey. I. M, 2018," Financial Management", Eleventh Edition, Vikas Publishing House, New Delhi.

References

- 1 Maheshwari S.N, 2015, "Elements of Financial Management", Eleventh Revised Edition, Sultan Chand and Sons, New Delhi.
- 2 Khan M.Y, 2011," Financial Management", Sixth Edition, Tata McGraw Hill Education Private Limited, New Delhi.
- 3 Maheswari. S.N. 2021, "Financial Management", Fifteenth Revised Edition, Sultan Chand, New Delhi.
- 4 Prasanna Chandra, 2022," Financial Management", Eleventh Edition, Tata McGraw Hill, New Delhi.



| | | |
|------------|--------------------------------|------------|
| 225AT1A5SP | STATISTICAL TOOLS FOR RESEARCH | SEMESTER V |
|------------|--------------------------------|------------|

Total Credits: 2

Total Instructions Hours: 48h

| S.No | List of Exercises |
|------|--|
| 1 | Introduction of SPSS for data analysis |
| 2 | Collecting and entering data, defining variables and saving the data |
| 3 | Sorting, Transforming, Recoding and Viewing the data |
| 4 | Performing frequencies - Descriptive statistics - Normality test |
| 5 | Performing Chi-Square test |
| 6 | Performing t-test |
| 7 | Performing one way and Two-way ANOVA |
| 8 | Correlation and Regression Analysis |
| 9 | Rank analysis |
| 10 | Report generation with an interpretation |

Note: All are Mandatory



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------|----------|---|---|---|--------|
| 225FI1A5DA | FINANCIAL MARKETS | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- theories and concepts of Indian Financial Systems.
- functions & Policies of Financial Markets.
- financial Market and Regulations.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | know the basic concept of Indian financial system. | K1 |
| CO2 | learn about the money market concepts. | K2 |
| CO3 | Understand about the security market functions. | K2 |
| CO4 | identify strategies for investing in mutual fund. | K3 |
| CO5 | understand the derivative market instruments. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------------|------------|
| 225FI1A5DA | FINANCIAL MARKETS | SEMESTER V |
|------------|-------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Financial System 10 h

Overview of Indian financial system - Functions - Components: Financial markets - Functions of financial market - Structure - Classification of market - Financial institution - Financial instruments - Financial services - Financial intermediaries - Recent trends in Indian financial system.

Case Study on Indian financial system

Unit II Money Market 08 h

Definition - Need for money market - Players in money market - Money market instruments - Evolution of money market in India - Types - Difference between money market and capital market - Classification: Call money market, Commercial paper, Certificate of deposit - Treasury bills - Repos.

Unit III Securities Market 12 h

Primary Market - Secondary Market - Function of new issue market (IPO & FPO) - Function of secondary market - SEBI Guideline for new issues market - SEBI - Functions - BSE - NSE. - Listing Procedures - Advantages of listing- Clearing and Settlement procedures.

Case Study on performance of Indian stock market

Unit IV Mutual Funds Market 08 h

Concept- Growth of mutual funds in India. Mutual fund schemes: Open Ended, Close Ended Schemes - Functioning of mutual funds in India -NFO - Role and Functions of AMFI - The role of mutual funds distributors .

Case Study on Indian mutual fund industry.

Unit V Derivative Market 10 h

Meaning and definition - Derivative instruments - Basics - History - Development of derivatives in India - Functions - Benefits - Types of contracts - Types of derivative market: Financial derivative, Commodity derivative - SEBI guideline for derivative exchange - Multi commodity exchange - Commodity derivatives.

Note: (Case Studies related to the above Topics to be discussed Examined internally)



Text Books

- 1 E. Gordon & Dr. K. Natarajan, J, 2020 Financial Markets and Services, [Third Edition] Himalaya Publication, New Delhi.
- 2 N. K. Gupta & Monika Chopra 2021. Financial Markets, Institutions & Services, [Second Edition] Ane Books Pvt.Ltd.,, New Delhi.

References

- 1 Shashi. K., Gupta, 2014. Financial Institutions and Markets, (Fifth Edition), Kalyani Publishers, New Delhi.
- 2 Khan. M. Y, 2012. Financial services (Sixth Edition), TMH, New Delhi.
- 3 Neeti Gupta Shashi K Gupta, Nisha Aggarwal, 2018. Financial Institutions and Markets, [Third Edition] Kalyani Publishers, New Delhi.
- 4 S P Bhole 2017. Financial Institutions and Markets: Structure, Growth & Innovation, [Sixth Edition] Mc Graw Hill Publishers, New Delhi..



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------------------------|----------|---|---|---|--------|
| 225IB1A5DA | INTERNATIONAL BUSINESS ENVIRONMENT | DSE | 4 | | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the significant role of International business, with its tariff and non-tariff barriers.
- the components of various business environment impact for the competitiveness of the organisation.
- the system of political and technology changing for the future business opportunities.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Define the purposes pursued by business enterprises in the changing environment, highlighting the role of internal and external environment. | K2 |
| CO2 | Discuss the key economic factors which influence the business environment. | K2 |
| CO3 | Explain importance of understanding the nature of various physical conditions for making an effective business decision. | K2 |
| CO4 | Analyse the interface between economic and Socio- cultural Environment. | K2 |
| CO5 | Evaluate the key technological developments and technology acquisition and its impact on global economy. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input checked="" type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|------------------------------------|------------|
| 225IB1A5DA | INTERNATIONAL BUSINESS ENVIRONMENT | SEMESTER V |
|------------|------------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to International Business 09 h

Evolution of international business - Nature of international business - Need & Importance of international business - Stages of internationalization - Strategy to enter global market- Approaches to international business - Tariff and non-tariff and barriers.

Unit II Business environment 10 h

Meaning- Need and importance of understanding business environment- Levels of the business environment - Environmental context of international business- Framework for analyzing international business environment: Micro and Macro environment.

Case study on understanding micro and macro environment.

Unit III Physical environment & Environmental protection 10 h

Introduction of physical environment - Significance - Topography - Climate - Infrastructure - Transportation - Energy - communication-Urbanization. Environmental protection: Fundamentals of environmental protection - Environmental problems - Environmental policy: Basic approach - Regulation- Distributive effects.

Unit IV Economic and Socio-cultural environment 10 h

Economic environment- Economic factors influencing international business- Types of economic system- World economic institutions - Cultural environment - Importance of cultural environment in business decisions- Elements of socio - cultural environment- Eastern Vs Western business culture- Social responsibilities of business.

Case study on impact of culture in global business.

Unit V Political and Technology environment 09 h

Political environment: Types of political system- Political risks in global business- Legal environment: Bases for legal system -Sources of international law- International Legal disputes- International dispute resolution - Technological environment: Phases of technological development in business - Recent technological development in business sectors.

Case study on political risk in global business

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

Internal only



Text Books

- 1 Francis cherunilam, 2018, "International Marketing Text and cases", 14th, Edition, Himalaya Publishing House, New Delhi.
- 2 Anant K Sundaram & Stewart J Black, 2015, "International Business Environment", 1st Edition, Pearson publications, India.

References

- 1 Charles W. L. Hill, G. Tomas M. Hult & Rohit Mehtani, "Indian Institute of Foreign Trade", 2018, International Business: Competing in the Global Market place, 11th Edition, McGraw Hill Education, New Delhi.
- 2 Charles Hill, 2011, "International Business Text & Cases", 3rd Edition, Tata McGraw Hill, New Delhi.
- 3 Karpagam. M. 2021, "Environmental Economics", 3rd Ed, Sterling Publishers, New York.
- 4 Aswathappa K, 2012, "International Business", 5th Edition, Tata McGraw- Hill Publications, New Delhi.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------------------|----------|---|---|---|--------|
| 225BI1A5DA | ADVERTISING AND SALESMANSHIP | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- fundamental knowledge about Advertising and Salesmanship
- the advertising strategies, its media and Sales Promotion Techniques.
- salesmanship techniques and its different strategies

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | demonstrate the functions, ethical aspects of Advertising | K3 |
| CO2 | identify the Structure of an advertising Agency and principles of advertising layout and campaign | K3 |
| CO3 | gain the knowledge on Digital strategies of Advertising | K2 |
| CO4 | learn the Various tools and techniques of sale promotion | K2 |
| CO5 | familiarize with the principles and practices of Salesmanship | K2 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|------------------------------|------------|
| 225BI1A5DA | ADVERTISING AND SALESMANSHIP | SEMESTER V |
|------------|------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Advertising 9 h

Meaning of Advertising - Importance - Objectives - Features and Functions of Advertising - Differences between Advertising vs Publicity - Advertising vs Propaganda - Social and Ethical Aspects of Advertising - Types of advertising - Approach for setting advertising objectives. Marketing Model: Defining Advertising Goals for Measured Advertising Results (DAGMAR) Model - AIDAS Model.

Unit II Advertising Agencies and Layout 9 h

Meaning - Evolution - Role - Types - Structure of an advertising Agency- Advertising Layout - Steps involved in Preparation of Layout - Functions - Principles of effective Design and Layout - Typography Printing Process -Lithography - Printing Plates and Reproduction Paper, and Cloth - Size of Advertising-Repeat Advertising-Advertising Campaign - Steps in Campaign Planning.

Unit III Digital strategies of Advertising 10 h

Digital strategies - Website planning - Social Media Marketing - Email marketing for business - Google plus for business - Google analytics. Digital Advertising: Electronic Bill Board - Web based marketing - Audio Advertising - Pay Per Click (PPC) advertising - Interactive Advertisements - Advertisement on the internet - its advantages and disadvantages.

Case study on advertising strategies.

Unit IV Sales Promotion 10 h

Sales Promotion - Definition - its Scope and Roles - Objectives of sales promotion - Sales promotion techniques - Trade oriented and Consumer oriented techniques - Advertising techniques of Sale Promotion - Consumer and Dealers' Promotion - Tools of Sales Promotion - Personal Selling - objectives - Steps of Personal Selling - After sales service.

Case study on Sales Promotion.

Unit V Salesmanship 10 h

Salesmanship - Definition - Its Features and Objectives - Its types, Qualities, Nature and Advantages to the Producers, Advantages to the distributors, Advantages to the Consumers and Benefits to the society or community - Difference between Selling and Salesmanship - Remuneration of salesman - Methods of Remuneration.

Case study on Salesmanship.



Note: Case study (Examined Internal only).

Text Books

- 1 Pankhuri Bhagat, 2021," Advertising and Sales Promotion", Third Edition, Excel Books Publishers, New Delhi.
- 2 Parti Mani Sahni N.K,Gupta Meenu , 2018, "Advertising and Sales Management," Fourth Edition, Kalyani Publishers, New Delhi.

References

- 1 William F. Arens, Michael F.Weigold , Christian Arens, 2020, "Contemporary Advertising",Sixteen Edition, McGraw Hill, New York.
- 2 Sahni N.K,Meenu Gupta, 2015,"Advertising and Sales Management Text and Cases", First Edition, Kalyani Publishers, New Delhi.
- 3 Kenneth Clow , Donald Baack, 2014, "Integrated Advertisements, Promotion and Marketing Communication", Seventh Edition, Pearson Publication, Chennai
- 4 Gupta S.L. ,Ratna V.V., 2011, "Advertising and Sales Promotion Management", First Edition, Sultan Chand & Sons,Chennai.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 225CO1A5DA | HUMAN RESOURCE MANAGEMENT | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- realize the importance of human resource management.
- the human behaviour process.
- analyze the grievance procedures for solving conflict.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the concept and importance of Human Resource Management. | K2 |
| CO2 | summarize about human resource planning. | K2 |
| CO3 | contrast the human behaviour process. | K3 |
| CO4 | assess the organizational discipline and behaviours. | K4 |
| CO5 | analyze the qualities required for a leader and directing | K4 |

MAPPING WITH PROGRAMME OUTCOMES

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

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input checked="" type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



Dr. NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2022-23)

| | | |
|------------|---------------------------|------------|
| 225CO1A5DA | HUMAN RESOURCE MANAGEMENT | SEMESTER V |
|------------|---------------------------|------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Human Resource Management 8 h

Meaning – Importance – Evolution – Objectives – Scope - Hawthorne Studies - implications – Organizational structure - difference between 'hard' and 'soft' HRM - applications of Artificial Intelligence (AI) in HRM.

Unit II Human Resource Planning 8 h

Human Resource Planning – Job analysis, Job description, psychological and behavioural issues in Human Resource Planning – Role analysis – Selection and Recruitment – Virtual recruitment – Virtual selection – Virtual assessment – Training – Promotion.

Case study on Recruitment and Selection

Unit III Human Resource Development 10 h

Human Resource Development - Performance appraisal – Job evaluation and merit rating. Human behaviour process – Perception – Personality development – Main determinants of Personality – Theories of personality.

Case study on human behaviour process

Unit IV Organizational Discipline 12 h

Organizational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Organization conflict- Individual aspect of conflict – Management of conflict – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Grievance Redressal Procedure.

Case study on conflict in organizational behaviour.

Unit V Job Satisfaction and Employee Relations 10 h

Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept – Measure – Dimension – Principles. Employee Relations: Building Positive Employee Relations – Safety, Health and Risk Management.



Note: Question paper shall contain 100% theory only.

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

Text Books

- 1 Prasad, L.M., 2019, Organizational behavior, 6th Edition, S. Chand Publishing, New Delhi.
- 2 Aswathappa, K., 2016, Organizational Behaviour, 12th Edition, Himalaya Publishing Home Pvt Ltd., Mumbai.

References

- 1 Balaji. C.D., 2018, Human Resource Management, 1st Edition, Margham Publication, Chennai.
- 2 Gupta, C.B., 2018, Human Resource Management, 19th Edition, S. Chand Publishing, New Delhi
- 3 Fred Luthans., 2015, Organizational Behaviour, 10th Edition, Tata McGraw-Hill Education, New Delhi.
- 4 Memoria, C.B., 2014, Personnel Management, 24th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai



| | | |
|------------|--|------------|
| 225AT1A5GP | FUNDAMENTALS OF GOODS AND SERVICES TAX | SEMESTER V |
|------------|--|------------|

Total Credits: 2

Total Instructions Hours: 24h


S.No

List of Experiments

- 1 Form for Application for Registration - GST- REG-01
- 2 Form for submission of clarification on registration - GST-REG-04
- 3 Form for submission of transaction of sale details -GST-INV-01
- 4 Form for submission of monthly outward supply details -GSTR 1
- 5 Form for submission / Payment of monthly GST liabilities-GSTR-3B
- 6 Form for payment of tax dues other than monthly payments-GST-DRC-03
- 7 Form for submission of annual computation of taxes/input tax credit-GSTR-9
- 8 Form for application of refund of taxes if any due-GST-RFD-01
- 9 Form for submission of e way bill-GST-EWB-01
- 10 Form for submission of final ITC utilization on cancellation of Registration - GSTR-10

Note: 8 Mandatory

P. J. J.
 BoS Chairman/HoD
 Department of Commerce (A & T)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048

| | | |
|---|----------|------|
|  Dr.N.G.P. Arts and Science College | | |
| APPROVED | | |
| BoS- 12th | AC- 17th | GB - |
| 2/04/24 | 17/04/24 | |



Dr.NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2022-23)

| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 225BA1A6CA | MANAGEMENT ACCOUNTING | CORE | 5 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | perceive the concepts of Management accounting | K1 |
| CO2 | obtain knowledge to calculate the types of ratio | K2 |
| CO3 | capture the procedures relating Working Capital and Cash flow statement | K3 |
| CO4 | know the concepts, of Marginal costing, Cost Volume Profit and Break-Even Analysis | K2 |
| CO5 | articulate the types of budgets and Budgeting | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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|------------|-----------------------|-------------|
| 225BA1A6CA | MANAGEMENT ACCOUNTING | SEMESTER VI |
|------------|-----------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Management Accounting 12 h

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

Unit II Ratio Analysis and Working Capital 12 h

Ratio Analysis - Meaning-Advantages - Limitations-Classification of ratios: Analysis of Liquidity, Solvency, Profitability. Working Capital: Meaning - Definition - Determinants -Working capital requirements and its computation.

Case Study on Analyzing the Liquidity and Solvency of a Retail Business

Unit III Fund Flow Analysis and Cash Flow Statement 12 h

Fund flow statement: Meaning - Importance - Limitations - Preparation of schedule of changes in working capital - Calculation of funds from operation - Preparation of fund flow statement. Cash flow statement: Meaning - Importance - Difference between Fund flow and Cash flow analysis - Advantages - Limitations - Computations of cash from operations - Preparation of Cash flow statement. (Revised format AS-3)

Unit IV Marginal costing, Cost Volume Profit and Break-Even Analysis 12 h

[Marginal costing: Meaning - Significance - Limitations - Managerial applications of Marginal costing - Key factors - Make or Buy - Pricing decision -Effect of changes in sales price. Cost Volume Profit and Break-Even Analysis: Meaning- Objectives- Techniques of Cost Volume Profit Analysis - Economic Value Added (EVA) (Theoretical Perspective)

Case Study on Make-or-Buy Decision in a Manufacturing Company

Unit V Budgeting and Budgetary control 12 h

Budgeting and Budgetary control: Definition - Importance - Essentials - Classification of Budgets: Master Budget- Material budget - Purchase budget- Sales budget - Cash budget - Flexible budget -Theoretical concept of Zero-Base Budgeting.

Case Study on Cash Budgeting for a Start-Up Company



Note: 60% Problem 40% Theory.

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

Text Books

- 1 Sharma and Gupta S.K., 2023. "Management Accounting", (15th Edition.) Kalyani Publishers, New Delhi.
- 2 Reddy T.S and Dr. Hariprasad Reddy. Y. 2013. "Management Accounting", (7th Edition) Margham Publications, Chennai.

References

- 1 Ramachandran and Srinivasan. R. 2019. "Management Accounting", (17th Edition) Sriram Publications, Trichy.
- 2 Dr. Maheswari. S.N. 2021. "Management Accounting", (18th Edition) Sultan Chand & Sons, New Delhi.
- 3 Khan M .Y. and Jain P. K. 2017. "Management Accounting", (7th Edition), McGraw Hill Publications, Noida, India.
- 4 Jain S.P. Narang K.L. Simmi Agarwal and Monika Sehgal.2024 "Cost and Management Accounting" Kalyani Publishers, New Delhi.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------|----------|---|---|---|--------|
| 225FI1A6CA | BUSINESS TAXATION | CORE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- business taxation in modern economies.
- the legal provision related to GST and procedure for Registration.
- the overview of Supply under GST.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | know the fundamentals about Taxation. | K1 |
| CO2 | understand the Constitutional amendment of GST. | K2 |
| CO3 | understand Supply under GST. | K2 |
| CO4 | analyze the tax liability and Input tax credit. | K3 |
| CO5 | gain knowledge in GST Registration process. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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|------------|-------------------|-------------|
| 225FI1A6CA | BUSINESS TAXATION | SEMESTER VI |
|------------|-------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Business Taxation 09 h

Definition of tax - Features of business taxation - Objectives - Canons of taxation - Distinction between direct tax and indirect tax - Indirect tax in India.

Unit II Goods and Services Tax 10 h

Introduction to GST - Objectives of GST- Constitutional amendment of GST-Types of GST in India - Enactment of GST bills - GST Council and its functions - Imports are taxed under GST- GST bill.

Case Study on various GST rates in India.

Unit III Concept of Supply under GST 10 h

Meaning of supply - Taxable event under supply - Significance of consideration - Import of services - Taxability of imported services - Time of supply of goods - Time of supply of services - Value of supply - Inter state and Intra state supply.

Case Study on Place, Time of supply of goods and services.

Unit IV Levy and Collection of GST 10 h

Provision relating to levy and collection of CGST - The Liability of composite supply and mixed supply - Computation of levy - Input Tax Credit - Eligibility and conditions for availing Input Tax Credit - Reversal and reclaim of Input Tax Credit - Zero rated supply.

Case study on Provision relating to levy.

Unit V GST Registration Procedures 09 h

Importance of registration - Procedure for registration - Credit and Debit note under GST- Records maintained by registered persons - Types of GST returns and due dates - Inward Supplies - Payment of Tax - provision relating to Refund of Tax - E-Way Bill.

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



Text Books

- 1 Reddy.T.S & Hariprasad Reddy.Y, 2023, "Business Taxation", Third Edition, Margham Publications, Chennai.
- 2 Mehrotra H.C and Agarwal V.P, 2023,"Good and Services Tax", Twelfth Revised Edition, Sahitya Bhawan Publications, Uttar Pradesh.

References

- 1 Balachandran V, 2023, "Indirect Taxation", Nineteenth Edition, Sultan Chand & Sons, New Delhi.
- 2 Nikhil Gupta.CA, Anoop Modi & Mahesh Gupta, C A, 2023,"Indirect Tax Goods and Services Tax (GST)", SBPD Publications, Uttar Pradesh.
- 3 Parameswaran R. & C A. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- 4 CA Raman Kumar Gupta, 2022, "Proceedings and Penalty under GST", Second Edition, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.



| | | |
|------------|--|-------------|
| 225AT1A6SP | SEC PRACTICAL: DOCUMENTATION IN ITR FILING | SEMESTER VI |
|------------|--|-------------|

Total Credits: 2
Total Instructions Hours: 36

| S.No | List of Exercises |
|------|--|
| 1 | Applying PAN and Aadhar Card before processing the ITR |
| 2 | Filling of Form 16 - Salary Cases |
| 3 | Filling of Form 26AS (Accounting Standards), AIS (Annual Information Statement) and TIS (Tax Payers Information) Consolidated record of all Tax-Related Information |
| 4 | Filling of ITR 1 - Salaried Individuals |
| 5 | Filling of ITR 2 - Individuals and HUF not having incomes from Profits and Gains of Business or Profession |
| 6 | Filling of ITR 3 - Individuals and HUF having incomes from Profits and Gains of Business or Profession |
| 7 | Filling of ITR 4 - For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE and agricultural income upto Rs.5 thousand. |
| 8 | Filling of ITR 5 - Other than Individuals, HUF, Company and Person filing Form |
| 9 | Filling of ITR 6 - Companies other than Companies Claiming Exemption under section 11. |
| 10 | Filling of ITR- 7 - Filed by an Individual and Companies that comes under section 139 (4A) Income of Political Parties, under section 139 (4B) Earning of Scientific Research Institutions, Section 139 (4C) Income of Education Institutions such as University, College, or other Institutions that comes under section 139 (4D) |

Note: All exercises are Mandatory



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 225FI1A6DA | INVESTMENT MANAGEMENT | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- theories and concepts of investment management.
- functions of market and valuation.
- the listing procedures of securities in stock markets.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | know the basic concept of investment. | K1 |
| CO2 | learn about the investment market. | K2 |
| CO3 | apply the risk and return concepts for investment. | K3 |
| CO4 | identify the values of stocks and bonds. | K3 |
| CO5 | understand listing procedures and stock brokers roles. | K2 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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| 225FI1A6DA | INVESTMENT MANAGEMENT | SEMESTER VI |
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Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I Investment Alternatives 09 h

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

Case study on Investment and Gambling.

Unit II Securities Market 10 h

Meaning - Types - Primary market - Features - Mode of new issue- Function of new issue market - Guidelines - Secondary market - Difference between primary market and secondary market - SEBI - Structure of stock exchange -Functions - BSE - NSE.

Unit III Security Analysis 10 h

Risk and return - Risk-free rate and its influencing factors and risk premium. Fundamental analysis: Economic analysis - Industry analysis - Company analysis. Technical analysis: Types of charts -Market indicator- Fundamental Vs Technical analysis. Case study on Fundamental Analysis - Assessing the Value of Investments.

Unit IV Valuation of Securities 09 h

Valuation of securities: Bond - Features -Types, Determinants of interest rates- Bond Valuation - Equity shares- Concept, Valuation, and Dividend Valuation Models.

Unit V Listing of Securities 10 h

Meaning - Listing Procedures -SEBI Guidelines for listing - Advantages of listing -Types - Demat Account: Meaning, Importance, Benefits - Procedure to Open Account - Registration of Stock brokers - Function of brokers - Kinds of brokers - Opening Account with Broker - Rights and Obligations of stock broker.

Case Study on Stock Market Listing and Demat Accounts.

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



Text Books

- 1 Bhalla V.K., 2020, "Fundamentals of Investment Management", Second Edition, Sultan Chand & Sons, New Delhi.
- 2 Preethi Singh, 2023 "Investment management", Himalaya Publishing House, NewDelhi.

References

- 1 Rustagi R. P, 2023, "Investment Management", Sultan Chand & Sons, New Delhi.
- 2 Avadhani, V.A., Investment Management, Himalaya Publishing House, NewDelhi, 2022.
- 3 Prasanna Chandra, 2017, "Investment Analysis and Portfolio Management", Fifth Edition, MC Graw Hill, Chennai.
- 4 Securities Market Foundation, National Institute of Securities Markets, Mumbai.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|---------------------------------------|----------|---|---|---|--------|
| 225IB1A6DA | INDIA'S FOREIGN TRADE AND LEGISLATION | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of India's foreign trade
- the recent foreign trade policy
- the foreign exchange management act

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | identify the various regulations pertaining to India's foreign trade policy | K2 |
| CO2 | analyze trends in India's export trade, including the composition of commodities and projects | K3 |
| CO3 | evaluate the legal and regulatory frameworks governing India's foreign trade | K3 |
| CO4 | identify and apply export promotion schemes, market entry strategies, and the role of digital platforms and export councils in boosting trade | K2 |
| CO5 | Outline the role of International Trade Organization in international trade. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|---|-------------------------------|---|---|
| ✓ | Skill Development | ✓ | Entrepreneurial Development |
| ✓ | Employability | | Innovations |
| | Intellectual Property Rights | | Gender Sensitization |
| | Social Awareness/ Environment | | Constitutional Rights/ Human Values/ Ethics |



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|------------|---------------------------------------|-------------|
| 225IB1A6DA | INDIA'S FOREIGN TRADE AND LEGISLATION | SEMESTER VI |
|------------|---------------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to India's Foreign Trade 10 h

Overview of India's foreign trade - Importance, composition, and direction - Evolution of India's trade policy- Export and Import trade procedure and documentation- Trade in goods and services - Government support for exports: EoU and SEZ - Digital transformation in foreign trade.

Unit II India's Export Trade Trends and Nature 08 h

India's export trade -Trends nature: Commodity exports and project exports-Composition of exports- Traditional and Non-traditional products- Direction of export trade- Trade agreements and treaties.

Case study on Project exports.

Unit III Legal and Regulatory Framework Governing Foreign Trade 12 h

Foreign Trade (Development and Regulation) Act, 1992 - Recent Foreign Trade Policy (FTP): Key highlights - Foreign Exchange Management Act (FEMA)- Free Trade Agreements (FTAs) - Customs Act, 1962: Types of Customs Duties - Dispute settlement mechanism.

Unit IV Export Promotion and Marketing Strategies 09 h

Export promotion schemes: Focus Product Scheme (FPS), Focus Market Scheme (FMS), Duty drawback - Market entry strategies - Export pricing and marketing - Role of export Promotion councils - E-commerce and Digital platforms.

Case study on export pricing

Unit V International Trade Organizations 09 h

World Trade Organization (WTO): Objectives and role- General Agreement on Tariffs and Trade (GATT): Objectives and role - International Monetary Fund (IMF): Objectives and role- Asia Pacific Economic Cooperation (APEC): Objectives and role- G20: Objectives and role- BRICS: Objectives and role.

Case study on role of International Trade Organizations in India's Foreign Trade.

Note: Case study Examined internal only



Text Books

- 1 P. Subba Rao, 2020, "International Business: Text and Cases", 4th Edition, Himalaya Publishing House, India.
- 2 R. S. Chhokar and M. B. Rao, 2018, "India's Foreign Trade and Investment", 1st Edition, New Century Publications, India.

References

- 1 Nabhi Kumar Jain, 2021, "Export Import Procedures and Documentation", 21st Edition, Nabhi Publications, India.
- 2 Francis Cherunilam, 2019, "International Trade and Export Management", 18th Edition, Himalaya Publishing House, India.
- 3 Robert M. Stern, 2017, "Global Trade Policy: Questions and Answers", 1st Edition, World Scientific Publishing Company, Singapore.
- 4 S. A. Sherlekar, 2016, "Essentials of Export Marketing", 1st Edition, Himalaya Publishing House, India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|------------------|----------|---|---|---|--------|
| 225BI1A6DA | RETAIL MARKETING | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the theoretical knowledge on Retail Marketing system
- the ways that retailers use marketing tools and techniques to interact with their customers
- the visual merchandising and Emerging Trend in International retailing strategies

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | understand the retail operations ,strategies and industry trends | K2 |
| CO2 | express the crucial role of location in retail success | K2 |
| CO3 | demonstrate the elements of Communication process and Various Techniques of Retail Logistics | K3 |
| CO4 | identify the Various Key areas in Merchandise management | K3 |
| CO5 | determine the global aspects of retail operations and strategy | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

| | |
|---|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



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| 225BI1A6DA | RETAIL MARKETING | SEMESTER VI |
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Retailing 9 h

Definition , Features, Importance and Functions of Retailing - Types of Retailer - Differences between Retailing and Marketing - Differences between Product Retailing and Service Retailing - Issues and Challenges in Retailing - Consumerism and Ethics in Retailing- Legislations for Consumer Protection.

Unit II Retail location strategies and Branding in Retailing 9 h

Introduction - Types of Retail Location- Factors determining Retail Location - Steps to choose right retail location - Measuring success of Location.

Branding in Retailing- Definition - Advantages and Disadvantage - Objectives of Brand Positioning Strategy-Brand Loyalty-Types of Store and Consumer loyalty.

Unit III Retail Communication and Promotion 10 h

Meaning- Elements of Retail Communication process - Retail Communication Mix-Steps in Developing Effective Communication. Retail Promotion: Definition - Promotional objectives - Promotional Advertising - Window display, Interior Display, Showrooms and Exhibition. Retail Logistics: Introduction, Functions and Techniques of Retail Logistics.

Case Study on Retail Communication

Unit IV Merchandise Management and Retail Pricing 10 h

Definition of Merchandise Management-Importance of Visual Styling & Merchandising-Elements of Visual Merchandising. Retail pricing: Meaning - Retail price mix - Factors influencing Retail pricing - Consumer behaviour and Retail operations - Retail buying roles - Need for studying Consumer behaviour in the retail context.

Case study on Retail Pricing

Unit V International Retailing 10 h

Definition - International Retail Structure - Factors involved in Retailing - Reasons for International Retailing - Factors contributing to the growth of International Retailing - Various Strategies for entering Common Market and Foreign Markets - Emerging Trends in IT- Future of Retailing.

Case study on International Retailing



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

Text Books

- 1 Srinivasa Rao, 2020, "Retail Marketing", Global Vision Publishing House, New Delhi
- 2 David Gilbert, 2010, "Retail Marketing", Sixth Edition, Pearson Education Limited Publishers, New Delhi.

References

- 1 Arunangshu Giri , Pradip Paul and Satakshi Chatterjee, 2022, "Retail Management", PHI Learning, New Delhi
- 2 Barry Berman, 2017, "Retail Management a strategic Approach", Dorling-Kindersley (India) Pvt Ltd, New Delhi
- 3 Suja R Nair, 2015, "Retail Management", Revised Edition, Himalaya Publishing House, Mumbai
- 4 <https://mmimert.edu.in/images/books/modern-day-retail-marketing-management.pdf>



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------|----------|---|---|---|--------|
| 225CO1A6DA | ORGANIZATIONAL BEHAVIOR | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the key concepts of organizational behavior, motivation and attitudes.
- about perception, leadership, and group dynamics.
- the impact of organizational culture on employee engagement.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | understand the organizational behavior model. | K2 |
| CO2 | infer the emotional self-attitude and motivation. | K2 |
| CO3 | articulate the leadership style and perception. | K3 |
| CO4 | interpret the interpersonal relationship and group behavior. | K3 |
| CO5 | assess conducive organizational culture. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|--|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------------------|-------------|
| 225CO1A6DA | ORGANIZATIONAL BEHAVIOR | SEMESTER VI |
|------------|-------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Organizational Behavior 10 h

Definition, need and importance of organizational behavior - Nature and scope - Frame work - Organizational behavior models - Application in Management Contributions of other disciplines to OB-Emerging issues in Organizational Behavior.

Unit II Learning, attitudes and motivation 10 h

Learning: Types of learners - Learning process - Learning theories - Organizational behavior modification. Emotions: Emotional Labour - Emotional Intelligence.

Attitudes: Characteristics - Components - Formation - Measurement- Values.

Motivation: Importance - Types - Theories of motivation- Hierarchy model, Two factor theory, David McClelland theory.

Case study on Employee Motivation and Retention Strategies in a Remote Work Environment.

Unit III Perception and Leadership 10 h

Perception: Meaning and definition - Basic stages of Perceptual Process, Perceptual Selection, Perceptual Organization, Perceptual Interpretation.

Leadership: Meaning - Importance - Leadership styles - Theories.

Case study on paradoxical leadership.

Unit IV Group Behavior 10 h

Organization structure: Formation - Groups in organizations - Influence - Group dynamics - Emergence of informal leaders and working norms - Group decision making techniques - Team building - Interpersonal relations - Communication - Control.

Unit V Organization Culture 8 h

Definition of organizational culture-Culture as a descriptive term- Strong versus Weak culture - Functions, Creating and Sustaining culture -Learning and adopting to workplace culture by employees -Creating positive organizational culture.



Case study on The Impact of Organizational Culture on Employee Engagement and Innovation.

Note: Case Studies related to the above Topics to be discussed Examined Internally.

Text Books

- 1 Debra L. Nelson & James Campbell Quick, 2020, "Organizational Behavior: Science, The Real World, and You", 9th Edition, Cengage Learning.
- 2 Mary Uhl-Bien, Ronald F. Piccolo, & John R. Schermerhorn, 2021, "Organizational Behavior", 14th Edition, Wiley.

References

- 1 Stephen P. Robbins, Timothy A. Judge and Neharika Vohra (2019), 18th Ed. Organizational Behaviour. Pearson Education Asia.
- 2 Fred Luthans (2017). Organizational Behavior: An Evidence - Based Approach, 12th Ed. McGraw Hill Education.
- 3 Ricky W. Griffin - 2016, "Organizational Behavior: Managing People and Organizations", 12th Edition, Cengage Learning.
- 4 K. Aswathappa, 2016, "Organizational Behaviour", 12th Edition, Himalaya Publishing House.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--|----------|---|---|---|--------|
| 225FI1A6DB | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of security valuation.
- functions of derivatives market.
- the portfolio analysis, portfolio selection, creation and management.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | understand the security analysis and valuation. | K1 |
| CO2 | analyses using Markowitz Diversification Models. | K3 |
| CO3 | develop the ability to use diversification strategy and CAPM to reduce risk in investment decisions. | K2 |
| CO4 | develop skills to evaluate and measure Portfolio performance using various indexes. | K3 |
| CO5 | apply the principles of portfolio management and construct an efficient portfolio. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|--|-------------|
| 225FI1A6DB | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | SEMESTER VI |
|------------|--|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Securities Valuation 10 h

Security - Portfolio - Investment Vs Speculation - Security analysis - Markets for securities - Functions. Valuation of equity securities: Need of equity valuation- Methods of equity valuation - Basics of technical analysis - Recap of various valuation methodologies - DDM - DCF - Introduction to Relative Valuations. Case study on Dividend discount model.

Unit II Portfolio Analysis 08 h

Portfolio Analysis. Traditional Vs Modern - Assumption of Markowitz theory - Markowitz diversification - Parameters - Criteria of dominance - Markowitz model - Portfolio risk - Arbitrage pricing theory. Case study: Arbitrage pricing theory.

Unit III Portfolio Selection 10 h

Portfolio Selection - efficient set of Portfolios - Optimal portfolio (theory only). Capital Asset Pricing Model: Assumptions - Security Market Line (SML) - Capital Asset Pricing Model (CAPM) - Assumptions of CAPM - Testing the CAPM - Limitations of CAPM. (Simple Problems). Case study: Capital Asset Pricing Model.

Unit IV Portfolio Evaluation 10 h

Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index - Asset selection - components of expected return - empirical testing - Sharpe model - Optimal portfolio of Sharpe's. (Simple Problems).

Unit V Portfolio Revision 10 h

Passive management - Active management - The Formula plans for the purchase and sale of securities - Rupee cost averaging - Constant rupee plan - Constant ratio plan - Portfolio revision and cost.

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

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



Text Books

- 1 Avadhani V.A, 2015, "Security Analysis and Portfolio Management", Second Revised Edition, Himalaya Publishing House, New Delhi.
- 2 Punithavathy Pandian, 2015, "Security Analysis and Portfolio Management", Sixth Reprint, Vikas Publishing House Pvt Ltd., New Delhi.

References

- 1 Prasanna Chandra, 2021, "Investment Analysis and Portfolio Management", Sixth Edition, MC Graw Hill, Chennai.
- 2 Donald E. Fischer and Ronald J. Jordan, 2018, "Security Analysis and Portfolio Management", Pearson Prentice Hall, New Delhi.
- 3 Sudhindra bhat, 2015, "Security Analysis and Portfolio Management", Excel book, New Delhi.
- 4 Gurusamy S, 2018, "Security Analysis and Portfolio Management", Vijay Nicole imprints Private Limited, Chennai.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-----------------------------------|----------|---|---|---|--------|
| 225IB1A6DB | INTERNATIONAL BANKING AND FINANCE | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basics of international banking and banking operations.
- the mechanism of forex market.
- the importance of adequate planning relative to the financial aspects of international trade.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | explain the importance of the international banking system. | K2 |
| CO2 | learn the type of international financial markets. | K2 |
| CO3 | explore various financial institutions supporting EXIM finance | K3 |
| CO4 | summarize foreign exchange markets and transactions. | K3 |
| CO5 | identifying the requirements for export and import finance. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

| | | | |
|---|-------------------------------|---|---|
| ✓ | Skill Development | ✓ | Entrepreneurial Development |
| ✓ | Employability | | Innovations |
| | Intellectual Property Rights | | Gender Sensitization |
| | Social Awareness/ Environment | | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-----------------------------------|-------------|
| 225IB1A6DB | INTERNATIONAL BANKING AND FINANCE | SEMESTER VI |
|------------|-----------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to International Banking 10 h

Evolution of international banking - Reasons for growth of international banking - Characteristics and dimensions of international banking - Recent trends in international banking - Organizational features of international banking - International interbank business - International private banking.

Unit II English Banking and Federal reserve system 10 h

Foreign banking system - Importance and characteristics. English banking system - EURO currency. Federal reserve system - Organizational structure - Importance of developed money market in a banking system - London money market - New York money market - Comparison between London money market and New York money market

Case study on federal reserve policy making.

Unit III International Financial Institutions 10 h

International Monetary Fund (IMF): Objectives - Function. Organization structure. International Bank for Reconstruction and Development (IBRD): Objectives - Function - Organization structure. International Development Association (IDA): Objectives - Function - Organization structure. - International Finance Corporation (IFC): Objectives - Function - Organization structure. BRICS - New Development Bank.

Unit IV Export and Import Finance 08 h

Sources of international finance - Modes of international payments. - Export credit system in India: Reserve bank of India, EXIM bank, Commercial banks, ECGC - Pre-shipment credit - Post shipment credit - Line of credit (LOC) - Deferred payment.

Case study on selecting the modes of international payments

Unit V International Settlements 10 h

Inward remittance - Export documentary collections - Export clean bill collections - Export L/C notice - Export L/C negotiation - Outward remittance - Import documentary collections - Import L/C - Multi currency clearing - Full value remittance - IB E-customs clearance - NRA account - SWIFT - CHIPS - CHAPS.

Case study on multi currency clearing.

Note: Case study Examined internal only



Text Books

- 1 Carmela D'Avino and Mimoza Shabani, 2024, "International Banking in Global Perspectives", 1st Edition, Routledge, India.
- 2 Jeevanandam.C, 2020, "Foreign Exchange - Practice, Concepts & Control", 17th Revised Edition, Sultan Chand Publications, Delhi.

References

- 1 Bimal jaiswal, 2020, "International Finance/ Foreign Exchange Management", New Royal Book Co, India.
- 2 Kurgman M, 2017, "International Finance theory and policy", 10th Edition, Pearson, Chennai.
- 3 Annie Stephen, 2015, "International Finance", 1st Edition, Himalaya Publishing House, Mumbai.
- 4 Davies, H., & Green, D. (2010). Banking on the future: The fall and rise of central banking. Princeton. N.J: Princeton University Press.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|----------------------------------|----------|---|---|---|--------|
| 225BI1A6DB | CUSTOMER RELATIONSHIP MANAGEMENT | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the basics concept of Customer Relationship Management to attain the corporate Goals.
- the theoretical knowledge and practical application of key CRM concepts, tools and strategies to enhance customer relationships
- the technological Tools for Data Mining and successful implementation of CRM in the Organizations.

COURSE OUTCOMES

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

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | understand the fundamentals of customer relationship management | K2 |
| CO2 | identify the concept of e-CRM and its different levels | K2 |
| CO3 | develop a framework of CRM | K3 |
| CO4 | determine CRM planning and implementation strategies | K3 |
| CO5 | develop customer retention strategy | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

| | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
| <input type="checkbox"/> | Intellectual Property Rights | <input type="checkbox"/> | Gender Sensitization |
| <input checked="" type="checkbox"/> | Social Awareness/ Environment | <input type="checkbox"/> | Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|----------------------------------|-------------|
| 225BI1A6DB | CUSTOMER RELATIONSHIP MANAGEMENT | SEMESTER VI |
|------------|----------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 10 h

Customer Relationship Management (CRM) - Definition - Evolution of CRM - Factors responsible for CRM growth - Framework, Benefits, Types and Scope of CRM - Customer acquisition to customer loyalty- Significance of CRM - Relationship between CRM and Technology.

Unit II Electronic CRM 10 h

Introduction - Meaning - Evolution of e-CRM - Different levels of e-CRM- Concept of Mobile CRM - Differences between CRM and e-CRM - Need to adopt e-CRM in a liberalized economy - Managing e-CRM - Online Brand and CRM - Customer Satisfaction.

Case Study on e-CRM on customer behavioral and attitudinal loyalty.

Unit III Customer Relationship Management Process and Strategy 9 h

Introduction- Objectives - CRM Process- Managers for CRM Process- Parameters and Determinants of CRM - Strategic prospective on CRM - Competitive Agility - Strategic Framework for CRM - Creating a CRM Culture - Building Blocks of CRM- CRM Strategies.

Unit IV CRM Planning and Implementation 10 h

CRM Planning: Introduction - Components of Planning - Estimation of Return on Investment - Resources and Priorities of Planning and Budgeting.

CRM Implementation: Introduction - Considerations for the CRM implementation - Selection process of CRM Solution - Framework of Successful CRM - Implementation Steps. [Case study on CRM Implementation.

Unit V Customer Retention Strategy 9 h

Introduction - Customer Retention - Customer Centric Attitude - Internal Collaboration - Designing Database carefully - Choosing the right CRM Tools - Building Relationships - Retaining Customer through added Benefits - Conflict Management and Customer Retention - CRM Opportunities and Challenges.

Case Study on Building Relationships with Customers.

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



Text Books

- 1 Govinda Bhat K, 2017, " Customer Relationship Management", First Edition, Himalaya Publication House Pvt. Ltd, Mumbai.
- 2 Ekta Rastogi, 2011, " Customer Relationship Management", First Edition, Excel Books, New Delhi.

References

- 1 Paramjeet kaur, 2021, " Customer Relationship Management ", Second Edition, Kalyani Publishers, New Delhi
- 2 Shainesh G, Jagdish N Sheth 2007 " Customer Relationship Management: A Strategic Perspective" MacMillan India Ltd, New Delhi.
- 3 Jagdish N Sheth, Parvatiyar Atul, G Shainesh, 2017 "Customer Relationship Management: Emerging Concepts, Tools and Applications", Fourth Edition, McGraw Hill, New York.
- 4 Barry Berman and Joel R Evans 2006 "Retail Management - A Strategic Approach" Tenth Edition, Prentice Hall of India.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------------------------------|----------|---|---|---|--------|
| 225CO1A6DB | INDUSTRIAL RELATIONS AND LABOUR LAW | DSE | 4 | - | - | 4 |

PREAMBLE

This course has been designed for students to learn and understand

- the conceptual knowledge of industrial relations.
- labour legislations in India and women employees' problems.
- labour laws and labour economic problems.

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 Industrial relations. | K2 |
| CO2 | infer the industrial disputes and labour welfare. | K2 |
| CO3 | Sketch out the labour legislation and legal provisions of wage payment. | K3 |
| CO4 | outline the women employee's problems in India. | K2 |
| CO5 | Summarize the legal provisions for EPF, ESI. | K3 |

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

| | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|-------------------------------------|-------------|
| 225CO1A6DB | INDUSTRIAL RELATIONS AND LABOUR LAW | SEMESTER VI |
|------------|-------------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Industrial Relations 9 h

Concept of Industry and Industrial Relations- Meaning of Employee Relations and its difference with Industrial Relations- Tripartite Scheme of Industrial Relations -Approaches to Industrial Relations-Sociological Approach - Psychological Approach -Marxian Approach -Trusteeship Approach.

Unit II Industrial Conflicts and Labour Welfare 9 h

The Industrial Disputes Act, 1947-Disputes - Impact - Causes - Strikes - Prevention - Industrial Peace - Government Machinery - Conciliation -Arbitration -Adjudication. Labour welfare: Statutory provisions - Voluntary welfare funds-Welfare of unorganized labour. Industrial relations: Meaning of Good and Poor Industrial Relations - Causes for poor industrial relations - Indicators of Poor Industrial Relations.

Case study on Industrial Disputes

Unit III Labour Legislations and Trade Union 10 h

Origin and growth of labour legislation in India - Principles of labour legislations- Factories Act, 1948- Minimum Wages Act, 1948- Payment of Wages Act, 1936- Payment of Bonus Act, 1965- Trade Unions Act, 1926(recent amendments). Trade union movement in India- Objective -Role - Functions and procedures for registration of trade unions- Rights and responsibilities- Problems- Employee relations in IT sector.

Unit IV Labour Welfare and Women Employees 10 h

Introduction - Various statutory and non - statutory agencies in India. Women Employees: Problems of women employees - Need and importance of women employees welfare - Legislative measures protecting women employees- International Labour Organization (ILO)- ILO standards for Women Employment.

Case study on challenges of Women Employees.

Unit V Labour Laws and Labour Economic Problems 10 h

Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- New Pension Scheme - Maternity Benefit Act, 1961- Contract Labour Regulation and Abolition Act, 1970 -The Child Labor Prevention and Regulation Act, 1986- Building and Other Construction Workers Act, 1996 - Occupational and economic classification of labour force - Equal remuneration - Socio-Economic background of Indian



labour- Economic problems of labour- Wages and Standard of Living, Social Security and State Policy.

Case Studies related to the Economic Problems of migrant laborers.

Note: Case Studies related to the above Topics to be discussed Examined Internally.

Text Books

- 1 Dinkar Pagare, 2020, "Industrial Relations and Labour Laws", 5th Edition, Sultan Chand & Sons, New Delhi.
- 2 Dr. J. Mahalakshmi, 2024, "Industrial Relations & Wage Laws (Labour Law)", 1st edition, Allahabad Law Agency, New Delhi.

References

- 1 S.C. Srivastava, 2022, "Industrial Relations and Labour Laws", 8th Edition, Vikas Publishing., Noida- 201301.
- 2 Dr. Sharmila Ghuge., 2024, "Labour Law and Industrial Relations", 1st Edition, Himalaya Publishing House Pvt. Ltd., New Delhi.
- 3 Parul Gupta, 2023" Industrial Relations & Labour Laws for Managers", 2nd Edition, Taxmann Publications, New Delhi,
- 4 Dr. Sathish Kumar Saha, Anju Agarwal, 2020, "Industrial Relations and Labour Laws", SBPD Publications, Agra.



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|--------------------|----------|---|---|---|--------|
| 225BI1A6AA | 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 a 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 | ✓ | ✓ | | ✓ | |
| CO2 | ✓ | ✓ | | ✓ | |
| CO3 | ✓ | ✓ | | ✓ | |
| CO4 | ✓ | ✓ | | ✓ | |
| CO5 | ✓ | ✓ | | ✓ | |

Course Focuses on

| | |
|---|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
| <input checked="" type="checkbox"/> Social Awareness/ Environment | <input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics |



| | | |
|------------|--------------------|-------------|
| 225BI1A6AA | INNOVATION AND IPR | SEMESTER VI |
|------------|--------------------|-------------|

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction 5 h

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

Unit II Patents 5 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: Patent Infringement the Apple vs Samsung.

Unit III Trademarks 5 h

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

Case Study: A trademark infringement the Coca-Cola Company vs Bisleri International Pvt. Ltd.

Unit IV Copyright 5 h

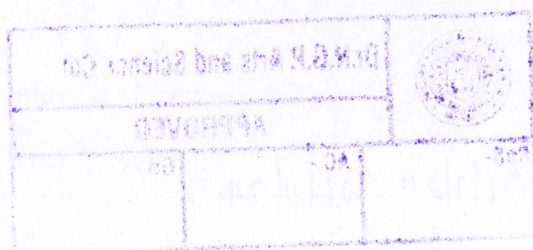
Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright

Case Study: Vanilla Ice vs David Bowie & Queen.

Unit V Geographical Indications 4 h

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

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2022-23)

Text Books


- 1 Nithyananda K. V. 2019, "Intellectual Property Rights Protection and Management India", First Edition, Cengage Learning India Private Limited, New Delhi.
- 2 Ghawlarhs, 2020, "Introduction to Intellectual Property Rights", CBS, New Delhi.

References

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

P. S.

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| APPROVED | | |
| BoS- 09/11/24 | AC - 26/11/24 | GB - |



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COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2022-23)