

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 2023-24 for Under Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

B.Com CS CA Degree

(For the students admitted during the academic year 2023-24 and onwards)

Programme: B. Com (CSCA)

Eligibility

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with Corporate Secretaryship CA Degree** Examination of this College after a programme of study of three academic years. The syllabus comprises 75% on Corporate Secretaryship domain and 25% on Computer Application.

Programme Educational Objectives

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

1. To produce Competent Company Secretaries through appropriate teaching programmes.
2. To provide right skills, attitudes and values among the students by imparting training in reputed companies /corporate.
3. To make students competent in taking up wide range of responsible position in the Secretarial, Legal, Finance, Accounts, Personnel and Administrative department.
4. To impart the most current knowledge and skills for the individuals to get them placed at middle level professionals in the corporate sector.
5. To make the students to prepare for the Corporate Secretaryship Programme.



PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To provide ample exposure to the subjects in the field of Corporate Laws, Business, Accountancy and Management.
PO2	The course equips the students the necessary skills and knowledge to act as middle level executives in secretarial practice, accounts, personnel executives.
PO3	To develop knowledge and compete in the areas of law applying to corporate and solve the key issues around the functions and objectives of various laws.
PO4	To expertise for the entrance requirements of professional courses like ACS, CMA, CA.
PO5	To acquire knowledge for entry level employability and to nurture the student in intellectual, interpersonal and societal skills.



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 & IV
II (12 Credits)	English	4	4 x 3 = 12		I & IV
III (108 Credits)	Core (Credits 3,4)	16	14 x 4 = 56 2 x 3 = 06	62	I to VI
	Core Practical (Credits 2,4)	3	2x2 = 04 1x4 = 04	08	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		



Dr.NGPASC



COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

CURRICULUM
B.COM CS CA PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part – I										
231TL1A1TA	Language - I	Tamil - I	4	1	-	3	25	75	100	3
231TL1A1HA		Hindi – I								
231TL1A1MA		Malayalam - I								
231TL1A1FA		French - I								
Part – II										
231EL1A1EA	Language - II	English - I	4	-	1	3	25	75	100	3
Part – III										
235PA1A1CA	Core - I	Financial Accounting	5	1	-	3	25	75	100	4
235CI1A1CA	Core - II	Principles of Management	4	-	-	3	25	75	100	4
235CR1A1CP	Core Practical- I	Spreadsheet Modeling for Business Decisions - I	-	-	4	3	40	60	100	2
235CO1A1IA	IDC- I	Business Economics	4	-	-	3	25	75	100	4
Part - IV										
233MB1A1AA	AECC - I	Environmental Studies	2	-	-	-	50	-	50	2
Part - V										
235CR1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23


BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048



Dr. NGPASC
COIMBATORE | INDIA

B.Com. (CS CA) (Students admitted during the A.Y. 2023-24)


Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part - I										
231TL1A2TA	Language - I	Tamil - II	4	1	-	3	25	75	100	3
231TL1A2HA		Hindi - II								
231TL1A2MA		Malayalam - II								
231TL1A2FA		French - II								
Part – II										
231EL1A2EA	Language - II	English - II	4	-	1	3	25	75	100	3
Part – III										
235BP1A2CA	Core - III	Advanced Financial Accounting	5	1	-	3	25	75	100	4
235CR1A2CA	Core - IV	Business Law	4	-	-	3	25	75	100	4
235CR1A2CP	Core Practical- II	Spreadsheet Modeling for Business Decisions - II	-	-	4	3	40	60	100	2
235CO1A2IB	IDC - II	Auditing	4	-	-	3	25	75	100	4
Part - IV										
231TL1A2AA/ 231TL1A2AB/ 235CR1A2AA	AECC - II	Basic Tamil / Advanced Tamil / Human Rights and Women’s Rights	2	-	-	-	50	-	50	2
Part - V										
235CR1A2XA	Extension Activity	NSS/NCC/YRC/ RRC/Yoga/Sports/ Clubs	-	-	-	-	50	-	50	1
Total			23	2	5				700	23

BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048



Dr.NGPASC

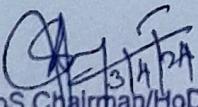
COIMBATORE | INDIA

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 16 th 17.10.2023	AC - 16 th 13.12.2023	GB - 21 st 05.01.2024



B.Com. (CS CA) (Students admitted during the A.Y.2023-24)


Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part - I										
231TL1A3TA	Language - I	Tamil - III	3	1	-	3	25	75	100	3
231TL1A3HA		Hindi - III								
231TL1A3MA		Malayalam - III								
231TL1A3FA		French - III								
Part - II										
231EL1A3EA	Language - II	English - III	3	1	-	3	25	75	100	3
Part - III										
235CM1A3CA	Core – V	Cost Accounting	5	-	-	3	25	75	100	4
235CR1A3CA	Core – VI	Company Law and Secretarial Practice - I	4	-	-	3	25	75	100	3
235CR1A3CB	Core – VII	General Law	3	-	-	3	25	75	100	3
232MT1A3IA	IDC - III	Business Mathematics	4	-	-	3	25	75	100	4
235CR1A3EP	SEC Practical - I	Database Management System	2	-	4	3	40	60	100	2
Total			24	2	4				700	22


 BoS Chairman/HoD
 Department of Corporate Secretaryship
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048



Dr.NGPASC

COIMBATORE | INDIA

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS - 17/7/24	AC - 17/7/24	GB -
03.04.2024	17.04.2024	



B.Com.(CS CA) (Students admitted during the A.Y.2023 - 24)


Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part – I										
231TL1A4TA	Language - I	Tamil - IV	3	1	-	3	25	75	100	3
231TL1A4HA		Hindi - IV								
231TL1A4MA		Malayalam - IV								
231TL1A4FA		French - IV								
Part - II										
231EL1A4EA	Language - II	English - IV	3	1	-	3	25	75	100	3
Part – III										
235PA1A4CA	Core –VIII	Corporate Accounting	5	1	-	3	25	75	100	4
235CR1A4CA	Core – IX	Company Law and Secretarial Practice - II	4	-	-	3	25	75	100	4
235CR1A4CB	Core - X	Corporate Governance	4	-	-	3	25	75	100	4
232MT1A4IA	IDC - IV	Business Statistics	4	-	-	3	25	75	100	4
235CR1A4EP	SEC Practical - II	Programming in C	2	-	2	3	40	60	100	2
Total			25	3	2				700	24


BoS Chairman/HoD
 Department of Corporate Secretaryship
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048



Dr.NGPASC

COIMBATORE | INDIA

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 7/11/24	AC - 26/11/24	GB -



B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part-III										
235CR1A5CA	Core – XI	Advanced Corporate Accounting	5	-	-	3	25	75	100	4
235AT1A5CA	Core – XII	Income Tax Law and Practice	5	1	-	3	25	75	100	4
235CO1A5CB	Core – XIII	Research Methodology	4	-	-	3	25	75	100	4
235CR1A5EP	Core Practical – III	Visual Basic	2	-	4	3	40	60	100	4
235CR1A5SA	SEC - III	Mutual fund and Online Trading	3	-	-	3	25	75	100	2
235CM1A5DA	DSE – I	Financial Management ✓	4	-	-	3	25	75	100	4
235CI1A5DA		E-Business Technology ✓								
235CO1A5DA		Human Resource Management ✓								
235BA1A5DA		Service Marketing ✓								
235CR1A5TA	IT	Industrial Training	-	-	-	3	40	60	100	2
Part – IV										
	GE		-	-	2	-	50	-	50	2
Total			25	1	4				750	26



Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits	
							CIA	ESE	Total		
Sixth Semester											
Part-III											
235BA1A6CA	Core – XIV	Management Accounting	5	-	-	3	25	75	100	4	
235FI1A6CA	Core – XV	Business Taxation	4	-	-	3	25	75	100	4	
235CR1A6CV	Core – XVI	Project and Viva Voce	-	-	8	3	40	60	100	4	
235CR1A6EP	SEC Practical-IV	Business Data Visualization	1	-	2	3	40	60	100	2	
235FI1A6DA	DSE –II	Investment Management	4	-	-	3	25	75	100	4	
235CI1A6DA		Enterprise Resource planning									
235CO1A6DA		Organizational Behavior									
235BI1A6DA		Retail Marketing									
235FI1A6DB	DSE –III	Security Analysis and Portfolio Management	4	-	-	3	25	75	100	4	
235CI1A6DB		Fundamentals of Information Security									
235CO1A6DB		Industrial Relations and Labour Law									
235BA1A6DB		Social Media Marketing									
Part-IV											
235BI1A6AA	AECC - III	Innovation and IPR	2	-	-	3	50	-	50	2	
Total			20	-	10				650	24	
Grand Total									4200	142	



DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	235CM1A5DA	Financial Management
2	235CI1A5DA	E-Business Technology
3	235CO1A5DA	Human Resource Management
4	235BA1A5DA	Service Marketing

Semester VI (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	235FI1A6DA	Investment Management
2	235CI1A6DA	Enterprise Resource Planning
3	235CO1A6DA	Organizational Behavior
4	235BI1A6DA	Retail Marketing

Semester VI (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1	235FI1A6DB	Security Analysis and Portfolio Management
2	235CI1A6DB	Fundamentals of Information Security
3	235CO1A6DB	Industrial Relations and Labour Law
4	235BA1A6DB	Social Media Marketing



GENERIC ELECTIVE COURSES (GE)

The following course is offered under Generic Elective (GE):

Semester - V

S. No.	Course Code	Course Name
1	235CR1A5GP	Fundamentals of Business Documents

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	235CR1ASSA	Basics of Commercial Forms - Practical
2	235CR1ASSB	Corporate Forms - MCA 21



Dr..NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

UG - REGULATION (R5)

(2023-24 and onwards)

(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, Artificial Intelligence and Machine Learning and Cyber Security

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 2023-26 refers to students belonging to a 3 year Degree programme admitted in 2023 and completing in 2026.

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/Extracurricular 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 the 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 organised 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)	: 25 Marks
End Semester Exams (ESE)	: 75 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)	5
2	Model (All 5 Units) (On completion of 85 th working day)	5
3	Attendance	5
4	Library Usage	5
5	Skill Enhancement *	5
Total		25

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/term paper, 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 and assignment.

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



		<ul style="list-style-type: none"> • 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
13	Assignment	<ul style="list-style-type: none"> • Content and Style • Spelling and Grammar • References

ii) Distribution of External Marks (ESE)

Total	:	75
Written Exam	:	75

Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60



i) Distribution of Internals Marks

S.No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05

Total **40**

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10

Total **60**

Practical examination shall be evaluated jointly by Internal and External Examiners

Mark Distribution for Project/ Internship/ Industrial Training

Total : 100
Internal : 40
External : 60

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5

Total **40**

ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work /Internship /Industrial training Presentation	40
2	Viva -voce	20

Total **60**

Evaluation of Project Work/Internship/ Industrial training shall be 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	

8. Innovations

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 Curricular /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)	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.

CA/ICSI/CMA(Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

Students can earn extra credit based on their achievements in sports in University/ State / National/ International levels.

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 IV 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.

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships



GUIDELINES**100 % CIA Courses:**

- AECC
- AECC

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 2023 Batch (2023-26) 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

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45th working day)	15
2	Model (All 5 Units) (On completion of 85th 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 (AEEC) (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 & AEEC

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

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section – A	8 x 0.5 = 04 Mark	MCQ	25 Mark	Marks secured will be converted To 5 mark
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			

CIA II/Model: [3 Hours-5 Units] - 75 Mark

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Mark	MCQ	75 Mark	Marks secured will be converted To 5 mark
Section - B	5 x 5 = 25 Mark	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Mark		
Section - C	5 x 8 = 40 Mark			

End Semester Examination: [3 Hours-5 Units] - 75 Mark

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Mark	MCQ	75 Mark
Section - B	5 x 5 = 25 Mark	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Mark	
Section - C	5 x 8 = 40 Mark		



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1TA	TAMIL - I	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	✓			✓	✓

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



231TL1A1TA	TAMIL - I	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

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

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

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

- 1 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.NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
231TL1A1HA	HINDI-I	LANGUAGE-1	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



231TL1A1HA	HINDI-I	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 टेगोर नगर इलाहाबाद-211024
- 4 पुस्तक: व्याकरण प्रदिप – रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024
- 5 प्रकाशक: दक्षिण भारत प्रचार समिति चेन्नई -17



Dr. NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
231TL1A1MA	MALAYALAM- I	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	Apply creative ability	K3
CO5	Build 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



231TL1A1MA	MALAYALAM - I	SEMESTER I
------------	---------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

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.



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1FA	FRENCH - I	LANGUAGE - I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The competence in general communication skills with oral, written and 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



231TL1A1FA	FRENCH - I	SEMESTER I
------------	------------	------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

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

Unit II Enchanté I Page 20

12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> • Demander de se présenter. • Présenter quelqu'un. 	Dans la classe de français, se présenter 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 présenter 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 rapide comprendre des personnes qui échangent sur elles et sur leurs goûts • Comprendre une personne qui parle des goûts de quelqu'un d'autre



Dr.NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

Unit IV J'adore I Page 30

14 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
<ul style="list-style-type: none"> • Présenter quelqu'un 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> • Exprimer ses goûts • Comprendre une demande laissée sur un répondeur téléphonique. • Parler de ses projets de week-end
Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42		
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. 2012. LATITUDES – 1: Méthode de français (Page No: 9-55) Les Editions Dider, Paris, Imprime en Roumanie par Canale en Janvier



Course Code	Course Name	Category	L	T	P	Credit
231EL1A1EA	ENGLISH - I	LANGUAGE- II	4	-	1	3

PREAMBLE

This course has been designed for students to learn and understand

- the effect of dialogue, imagery and 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	✓	✓			✓

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



231EL1A1EA	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- Annotation

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

Unit IV Reading Skills 10 h

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/EFL Listening 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 Niyi Osundare." 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, United States.
- 4 Rudzka, Brygida -Ostyn, 2003. Word Power: Phrasal Verbs and Compounds: A Cognitive Approach, Mouton de Gruyter, New York, United States.



Course Code	Course Name	Category	L	T	P	Credit
235PA1A1CA	FINANCIAL ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of accounting, prepare the final accounts and methods of providing depreciation accounting.
- the recording transactions relating to bills, methods of preparation of account current and find out the average due date.
- the knowledge about accounting treatment in the books of the 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 methods of providing depreciation accounting.	K3
CO3	obtain the features of bill of exchange, promissory notes 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 the 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	✓	✓	✓	✓	

<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
Dr.NGPASC			



235PA1A1CA	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.

Case Study on Accounting Concepts

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 methods).

Case Study on Bank Reconciliation Statement

Unit III Bills of Exchange 15 h

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

Case Study on Bills of Exchange

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

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



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.



Course Code	Course Name	Category	L	T	P	Credit
235CI1A1CA	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.	K2
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	✓	✓		✓	✓

COURSE FOCUSES ON

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

235CI1A1CA	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.

Case Study on Management by Objectives

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.

Case Study on Decision Making

Unit III Organization 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.

Case Study on Leadership Style

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)



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.



235CR1A1CP	SPREADSHEET MODELING FOR BUSINESS DECISIONS - I	SEMESTER I
------------	---	------------

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Program for creating Mark list if your class (minimum of 5 subjects) and including the following operations: Data entry, total, average, result and ranking by using arithmetic and logical function and sorting.
2	Program for creating Final accounts (trading, profit & loss account and balance sheet) by using formula. Practice shortcut key in Excel.
3	Create Different types of charts (line, pie, and bar) to illustrate year wise performance of sales, purchase, profit and product life cycle of a company by using chart wizard.
4	Create a Statement of a bank customer's account showing simple and compound interest calculation for 10 different customers using mathematical & logical functions.
5	Create a spread sheet using concatenate function.
6	Create a program by using function to find out absolute cell reference.
7	Create and Navigate the Time and data calculations.
8	Program for creating with 3D formulas.
9	Creating Excel templates, modifying a template, Custom Excel Templates, Default Templates, Editing your template, Resetting your template.
10	Create a Password-protecting a worksheet.
11	Creating PDF Files.
12	Creating Custom View of your Worksheet.



Course Code	Course Name	Category	L	T	P	Credit
235CO1A1IA	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 integrate 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 the firm.	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	✓	✓			✓

<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



235CO1A1IA	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 - Case study on Law of Demand and Supply.

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 - Case study analysis on Fiscal Policy.

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 - Case study on Gross Domestic Product (GDP).

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



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.



Course Code	Course Name	Category	L	T	P	Credit
233MB1A1AA	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	✓		✓		

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



233MB1A1AA	ENVIRONMENTAL STUDIES	SEMESTER I
------------	-----------------------	------------

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.

Course Code	Course Name	Category	L	T	P	Credit
231TL1A2TA	TAMIL- II	LANGUAGE- I	4	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

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



231TL1A2TA	TAMIL- II	SEMESTER II
------------	-----------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினெண்கீழ்க்கணக்குநூல்கள்
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, வழுவமைதி, வழாநிலை
2. அலுவலகம் சார்ந்த கடிதம் -விண்ணப்பங்கள், வேண்டுகோள், முறையீடு
3. படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்



Text Book

- 1 தமிழ் மொழிப்பாடம்-2023-2024,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
231TL1A2HA	HINDI - II	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

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



231TL1A2HA	HINDI - II	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 प्रदिप - रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद. (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई. (Unit V)



Course Code	Course Name	Category	L	T	P	Credit
231TL1A2MA	MALAYALAM- II	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



231TL1A2MA	MALAYALAM- II	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
NeermathalamPoothaKalam: Chapter 1- Chapter 10		
Unit V	Autobiography	12 h
NeermathalamPootha Kalam: Chapter 11- Chapter 20		

Text Books

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

References

- 1 MalayalaNovelSahithyam, DC Books Kottayam, Kerala, India.
- 2 MalayalaSahithyaCharithram, National Books Kottayam, Kerala, India.



Course Code	Course Name	Category	L	T	P	Credit
231TL1A2FA	FRENCH- II	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



231TL1A2FA	FRENCH- II	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'invitations 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 14 h

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
--	--	--



		<p>messages qui experiment l'obligation ou l'interdiction.</p> <p>Donner des conseils à des personnes dans des situations données.</p>
--	--	--

Unit V

10 h

Make in Own Sentences

Text Book

- 1 Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 56-101) (Methode 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 Canale en Janvier 2012. (Unit I to IV)



Course Code	Course Name	Category	L	T	P	Credit
231EL1A2EA	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 competencies 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	Identify and appreciate the eminent writers' works of various genres	K1
CO2	Infer and comprehend complex situational talks	K2
CO3	Relate formal and informal communicative contexts to speak fluently	K2
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



231EL1A2EA	ENGLISH- II	SEMESTER II
------------	-------------	-------------

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 15 h

John Keats: To a Friend Who Sent Me Some Roses - Author's Note - title indications- outline-paraphrasing the poem- context of poem- form- poetic devices- techniques- Style

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

Sudha Murthy: The Enchanted Scorpions- Author's Note - title indications-Plot summary- Outline of the story -devices- Narrative techniques- Style

David Pinski: A Dollar- Author's Note- Title indications -Plot Summary- Critical Analysis-Themes- Character 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 and Directions-Listening to Speeches- Listening to process/event descriptions to identify causes & effects

Unit III Speaking Skills 11 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 Keats, John. To a Friend Who Sent Me Some Roses. <[https:// www.Poets.org , 1820, poets.org/poem/ friend-who-sent-me-some-roses.html/](https://www.Poets.org, 1820, poets.org/poem/ friend-who-sent-me-some-roses.html/)> (Unit I)
- 2 Gardiner, Alfred George. On Habits (n.d.). <<https://Www. Gutenberg. Org/ Files/47429/47429-H/47429-H.Html/>> (Unit I)
- 3 Murthy, Sudha. The Enchanted Scorpions. (n.d.). <<https://www.ssgopalganj.in/online/EBooks/CLASS%20VI/Grandma's%20Bag%20of%20Stories%20by%20Sudha%20Murthy.pdf/>> pp-34-39. (Unit I)
- 4 Pinski, David. A Dollar - a One-act Play.<www.one-act-plays.com/comedies/dollar.html/> (Unit I)
- 5 Hart, Steve, Aravind R. Nair, Veena Bhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayan. 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.



Course Code	Course Name	Category	L	T	P	Credit
235BP1A2CA	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 Instalment 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



235BP1A2CA	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 System - 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.V and Uma.S., 2012, "Fundamentals of Advanced Accounting" - 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 and Mukherjee, 2015, "Modern Accountancy"- Volume I, Second Edition, Tata Mcgraw Hill Publishing Co. Ltd., Chennai.



Course Code	Course Name	Category	L	T	P	Credit
235CR1A2CA	BUSINESS LAW	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Indian Contract Act.
- Sale of Goods Act.
- Information Technology Act.

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	✓	✓	✓	✓	✓

<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



235CR1A2CA	BUSINESS LAW	SEMESTER II
------------	--------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Contract Act, 1872 10 h

Indian Contract Act, 1872: Meaning of Contract and Agreement - Difference between Contract and Agreement - Essential elements of a contract - Types of contracts: Valid, Void and Voidable, Quasi Contract, Illegal and Immoral contracts - Offer and Acceptance - Consideration - Capacity to contract.

Case Study: Capacity to contract.

Unit II Free Consent, Performance and Breach of Contract 10 h

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

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 9 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 9 h

Information Technology Act, 2000: Definitions - Objectives - Needs - Scope. 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, 2021, "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, 2018, "Business Law", 8th Edition, Sultan Chand & Co., New Delhi.
- 2 Shukla M.C, 2022, "Mercantile Law", S. Chand & Co., New Delhi.
- 3 Gulshan S.S, 2023, "Business Law", 23rd Edition, New age International, Delhi.
- 4 Kuchcal, 2018, "Mercantile Law", 4th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.



235CR1A2CP	SPREADSHEET MODELING FOR BUSINESS DECISIONS - II	SEMESTER II
------------	--	-------------

Total Credits: 2
Total Instructions Hours: 48h

S.No	Contents
1	Program to apply advanced formatting options such as conditional formatting and customized number formatting and handle worksheets.
2	Creating Use functions such as those associated with logical, statistical, financial and mathematical operations.
3	Creation of different charts for various business transactions:
4	Program to work with tables and lists to analyze, filter and sort data. Create and use scenarios.
5	Creating Validate and audit spreadsheet data.
6	Program to enhance productivity by working with named cell ranges, macros and templates.
7	Program to use linking and importing features to integrate data. Apply spreadsheet security features.
8	Creating Pivot Table for the given data.
9	Using V lookup functions for the database.
10	Calculation of depreciation via a straight-line method using SLN function.

Note: Out of 10 programs 8 programs are Mandatory



Course Code	Course Name	Category	L	T	P	Credit
235CO1A2IB	AUDITING	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Auditing.	K2
CO2	prepare Audit Note Book and Audit Work Papers.	K3
CO3	summarize the role of auditors.	K2
CO4	understand the rights and duties of company auditor and preparation of audit report.	K2
CO5	adopt of E- Audit System.	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



235CO1A2IB	AUDITING	SEMESTER II
------------	----------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 12 h

Auditing - Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation - Distinction Between Auditing and Investigation - Types - Advantages and Limitations - Qualification and Qualities of a good Auditor - Errors and its types - Audit Programmes - CAG - National Financial Reporting Authority (NFRAI).

Unit II Internal Control, Internal Check, Internal Audit 10 h

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

Case study on vouching of cash book.

Unit III Valuation of Assets and Liabilities 8 h

Verification and valuation of assets and liabilities - Auditors position regarding the valuation and verifications of assets and liabilities - Depreciation - Reserves and provisions - Secret reserves.

Case study on valuation and verification of assets and liabilities.

Unit IV Audit of Joint Stock Companies 10 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit of Co-operative Societies, Cinema Theatres, NGO - Frauds - responsibilities of auditor in checking frauds - Audit Report - Contents and Types.

Case study on share transfer audit.

Unit V Audit of Computerized Accounts 8 h

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



Note: Case Studies related to the above Topics to be discussed Examined Internally.

Text Books

- 1 Dinkar Pagare, "Principles & Practice of Auditing", 2022, 13th Edition, Sultan Chand & Sons, New Delhi.
- 2 Tandon B.N, "Hand Book of Practical Auditing", 2020, S. Chand Company Ltd, New Delhi.

References

- 1 Clifford Gomez, "Auditing and Assurance: Theory and Practice", 2022, 1st Edition, PHI Learning Pvt Ltd., New Delhi.
- 2 Bhatia. R.C., "Auditing", 2020, 1st Edition, ANE Books, New Delhi.
- 3 R.G. Saxena, 2018 "Principles and Practice of Auditing", Himalaya Publishing House.
- 4 Natarajan. L, 2017, "Principles and Practice of Auditing, 1st Edition, Margham Publication, Chennai.



231TL1A2AA	PART- IV: BASIC TAMIL	SEMESTER II
------------	-----------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2023–24ஆம் 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. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி 04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை- பேசுதல், எழுதுதல்.



Notes:

அகமதிப்பீட்டுத்தேர்வு – வினாத்தாள் அமைப்புமுறை- 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 இதுஅல்லது அதுஎன்ற அடிப்படையில் அமைதல் வேண்டும்

Text Book

- 1 அடிப்படைத் தமிழ் - 2023-2024,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி,கோயம்புத்தூர்.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/>>



231TL1A2AB	PART- IV: ADVANCED TAMIL	SEMESTER II
------------	--------------------------	-------------

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2023– 2024 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. வேலைகளல்லவேள்விகள் - 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	பகுதி -அ 10x1=10
கோடிட்ட இடங்களை நிரப்புக.	பகுதி -ஆ 10x2=20
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி -இ 2x10=20

குறிப்பு:

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

Text Book

- 1 சிறப்புத் தமிழ் - 2023-2024, 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, சென்னை..
- 4 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி : <<https://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
235CR1A2AA	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	✓	✓	✓	✓	✓

<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



235CR1A2AA	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. Case studies related to 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). Case studies related to Sexual offences.

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. Kavalan App. Case studies related to women rights.



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.

[Handwritten Signature]
17/10/23

BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 16th 17.10.2023	AC- 16th 12.12.2023	GB- 21st 05.01.2024



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
231TL1A3TA	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

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



231TL1A3TA	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 நாயனார்புராணம்

Unit III சிற்றிலக்கியங்கள் 10 h

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

Unit IV இலக்கிய வரலாறு 10 h

1. காப்பியம் - வரையறை, ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள்
2. கம்பராமாயணம், பெரிய புராணம் - குறிப்பு
3. சிற்றிலக்கியங்களின் 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 விமர்சனம்: மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்

Text Book

- 1 தமிழ் மொழிப்பாடம்-2023 -2024 ,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
231TL1A3HA	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



231TL1A3HA	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, अरुण 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

संवादलेखन

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 प्रदीप-रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024 (Unit IV)
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17 (Unit V)



Dr. NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
231TL1A3MA	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 type="checkbox"/>	Entrepreneurial Development
<input checked="" 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



231TL1A3MA	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

VayalarRamavarma

Unit V Poetry 08 h

VayalarRamavarma

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
231TL1A3FA	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 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



231TL1A3FA	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.	Ecrire 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.	Ecrire 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.(CS CA) (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
231EL1A3EA	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 its 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	Master diverse business communication formats and skills	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 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



231EL1A3EA	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- Barriers of Listening- Developing Listening skills- Poor listening vs Effective Listening - Basics of Reading- Efficient and Inefficient Readers- Advantages of Reading- Four Basic steps of Effective Reading- Stumbling blocks in becoming an effective Reader- Strategies for Comprehending and Retaining content- Effective Note Taking while Reading

Unit II Speaking 09 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

Preparing an Effective CV or a Resume with Job Applications- 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

Unit IV English for Communication & Skill for Employment 12 h

Notices, Agendas and Minutes- Business correspondence- Speeches- Meetings, Vocabulary Development- Editing Skills, and Reference Skills- Reading and Replying to E-Mails- Making Presentations- Interview Techniques- Group Discussion, and Oral Presentation Skills- Interacting with Superiors, and Listening to Reports and Customer Complaints- Preparing the minutes of a meeting- Presenting Data in Verbal and Non-verbal modes- The Correct Attitude of Employment

Unit V Soft Skills 08 h

Importance of soft skills- Attributes- Social Skills- Thinking- Negotiating- Exhibiting- Identifying - Soft Skills training -Train Yourself- Practicing soft skills- Measuring attitude - Self-Discovery: Importance of knowing yourself- Process - SWOT analysis - Benefits - Usage - SWOT Analysis grid- Art of Negotiation



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
235CM1A3CA	COST ACCOUNTING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To learn the concepts of Cost ascertainment
- 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	define the Cost accounting concepts and understand the elements of cost	K1
CO2	understand the various methods of material issue and material control	K2
CO3	apply different methods calculation of labor turnover, wage payment system and classification of overhead among departments	K3
CO4	Interpret about process costing, process losses, wastage scrap, Normal and abnormal losses and compute the cost of each process for finished product	K3
CO5	infer the concept of operating cost and Reconciliation statements	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



235CM1A3CA	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- JIT. 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: Theory 30% and Problem 70%.

Case studies related to the above topics to be discussed (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
235CR1A3CA	COMPANY LAW AND SECRETARIAL PRACTICE - I	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the significant provisions of the Companies Act.
- the Secretarial aspects relating to drafting and other procedures of the Company Law.
- the Concept of MOA and AOA.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge on incorporation and promotion of a company.	K3
CO2	Analyze the Articles of Association and Memorandum of Association.	K4
CO3	Understanding the concept of prospectus and secretarial duties.	K2
CO4	Acquire the expertise knowledge in share capital and transfer and transmission of shares.	K3
CO5	Examine the borrowing powers of a company.	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 checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CR1A3CA	COMPANY LAW AND SECRETARIAL PRACTICE - I	SEMESTER III
------------	--	--------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction of Companies Act, 2013 10 h

Company - Definition - Characteristics - Kinds of Companies - Doctrine of lifting the Corporate Veil - Incorporation of a Company and LLP - Promotion of a Company - Company Secretary - Appointment, Legal position - Qualification - Duties and Liabilities of a Secretary - MCA-21(V2 & V3).

Unit II Memorandum of Association & Articles of Association 10 h

Memorandum of Association - Forms - Contents - Procedures for Alteration Secretarial duties - Articles of Association - Forms and Contents - Procedures for Alteration - Constructive Notice - Doctrine of Indoor Management - Difference between Memorandum and Articles.

Case Study: Doctrine of Indoor Management.

Unit III Prospectus 10 h

Prospectus - Types - Contents - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rule - Statement in Lieu of Prospectus - Legal formalities Secretarial duties with regard to Prospectus.

Case Study: Misrepresentation of Prospectus.

Unit IV Share Capital 9 h

Share Capital - Kinds of Capital - Alteration of Share Capital - Procedures - Issue and Allotment of Shares - Book building scheme - Share Certificate - Dematerialization of shares - Transfer, Transmission and Transposition of shares - E - Forms - Secretarial Duties.

Unit V Borrowing Powers & E - Governance 9 h

Borrowing Powers - Registration of Charges - Creation of Charges - Modification and Satisfaction of Charge - Loans - Deposits - Investments and Guarantee - E - Governance under Companies Act.

Case Study: Borrowing Powers of the company.

Note: Case study (Examined Internal only).



Text Books

- 1 Kapoor. N.D, 2016, "Company Law and Secretarial Practice", Latest Edition, Book well Publishers, New Delhi.
- 2 Srinivasan. M.R, "Company Law & Secretarial Practice", Latest edition, Margham Publishers, Chennai.

References

- 1 Ramaiah, P.K. "Company Law", 13th Edition, Wada & Co., New Delhi..
- 2 Atwar Singh, 2018, "Company Law", 7th Edition, Eastern Book Company, New Delhi.
- 3 Balachandran. V.B, 2017, "Company Law and Secretarial Practice", 7th Edition, Sultan Chand & Sons.
- 4 Santhi. J, 2017, "Company Law and Secretarial Practice", First Edition, Margam Publication, Chennai



Course Code	Course Name	Category	L	T	P	Credit
235CR1A3CB	GENERAL LAW	CORE	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge and understanding of General Laws.
- To provide the students basic understanding of some of the General Laws which have a bearing on the conduct of the corporate affairs.
- To acquire the recent amendments in General laws.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand general principles of interpretation and statutes.	K2
CO2	Summarize the basic framework of the constitution.	K3
CO3	Analyze the Civil Procedure and the structure of Civil Court.	K4
CO4	Impart knowledge of the Criminal Procedure Code	K4
CO5	Contrast the intricacies involved in the transfer of property.	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 type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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



235CR1A3CB	GENERAL LAW	SEMESTER III
------------	-------------	-----------------

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Sources of Law 6 h

Sources of Law – English Law – Customs – Judicial precedents – Interpretation of statutes – Need general principles of Interpretation – Internal and External aids to interpretation – Primary and other rules.

Unit II Constitution of India 8 h

Constitution of India – Salient features – Fundamental rights – Directive principles of State Policy – Legislative Powers of Union and State – Writ Jurisdiction of High Courts and Supreme courts – Different types of Writs – Habeas Corpus, Mandamus, Prohibition. Quo – Warranto and certiorari.

Case Study: Directive principles of State Policy

Unit III The Code of Civil Procedure 1908 8 h

The code of Civil Procedure 1908 – Elements and structure of civil courts – Basic understanding of summary proceedings – Appeals, Reference, Review and Revision, and Tortuous liability – General Principle – Kinds – General defense – Judicial and Extra Judicial remedies.

Case Study: The code of Civil Procedure, 1908.

Unit IV The Criminal Procedure Code, 1973 8 h

The Criminal Procedure Code, 1973 – Offences menseria cognizable and non-cognizable offences bail – Continuing offences – Searches – Limitation for taking cognizable offences. The Indian Evidence Act, 1872 – Objectives and relevant facts.

Unit V The Transfer of property Act, 1882 6 h

The Transfer of property Act, 1882 important definitions – Properties which cannot be transferred – Rule against perpetuities Pendens – Provisions relating to sale, Mortgage, Charge, Lease and Gift.

Case Study: Transfer of property Act, 1882

Note: Case study (Examined Internal only).



Text Books

- 1 ICSI Study Material, 2018, "Jurisprudence Interpretation and General Laws".
- 2 Rajini Abbi and Kapoor N.D, 2013, "General Laws", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi.

References

- 1 Zad N.S, 2019, "Industrial labour and General law", Fifth Edition, Taxman's Publications, New Delhi.
- 2 Shukla M.C, 2018, "Mercantile Law", Sultan Chand & Sons Pvt. Limited, New Delhi.
- 3 Gulshan S.S, 2018, "General and commercial laws", 10th Edition, Sultan Chand & Sons, New Delhi.
- 4 <https://www.icsi.edu/academic-corner/>



Course Code	Course Name	Category	L	T	P	Credit
232MT1A3IA	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



232MT1A3IA	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 Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi.

References

- 1 Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
- 2 Sundaresan V, Jayaseelan S D, 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 & Kapoor V K, 2012, "Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR1A3EP	DATABASE MANAGEMENT SYSTEM	SEC PRACTICAL	2	4	-	2

PREAMBLE

This course has been designed for students to learn and understand

- DBMS Components and their Function.
- Concepts of Data Manipulation Languages.
- Components of Structured Query Language and Fundamentals of PL/SQL.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the elements of Relational Database Management Systems	K1
CO2	Interpret the Database Queries using Structured Query Language	K2
CO3	Understand the Concept of a SQL Functions and Operators	K2
CO4	Explain the Types of Joins, Views and Table Indexes	K2
CO5	Analyze the Features of Parallel and Distributed Database Systems	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



235CR1A3EP	DATABASE MANAGEMENT SYSTEM	SEMESTER III
------------	----------------------------	--------------

Total Credits: 2

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to RDBMS 15 h

Introduction - Database Management System versus RDBMS - Data Definition Language - Creating, Altering, Dropping Tables - Types of Keys.

1. Design a Database for Student Information using DDL Commands.
2. Create a Table and Perform Basic Key Operations: i) Set the Primary Key ii) Set the Foreign Keys.

Unit II Data Manipulation 15 h

Data Manipulation Language - Insertions, Updation, Deletion and Select Command - Transaction Control Statements - Constraints.

3. Insert Records for Student Database using DML Commands.
4. Write a SQL Queries to Retrieve Data from Employee Table.

Unit III SQL Functions 15 h

Built-in-Functions - Single Row Functions - Character, Number, Date, Conversion Function - Group Functions - Grouping Data - Having Clause - Nesting Group Functions.

5. Develop SQL Queries to Implement the given Aggregate Functions i) Sum, ii) Count, iii) Average, iv) Maximum, v) Minimum, vi) Group by Clause & Having Clause.
6. Develop SQL Queries to Implement the Single Row Functions:
 - i) Case Conversion Function, ii) Character Function, iii) Number Function, iv) Date Function.
7. Develop SQL Queries to Implement Nested Subqueries: i) Set Membership (In, Not In), ii) Set Comparison (Some, All), iii) Empty Relation (Exists, Not Exists), iv) Check for existence of Duplicate Tuples (Unique, Not Unique)

Unit IV Operators 15 h

Operators: Joins - Types of joins - Set operators - Views - Creating, Removing and Altering Views.

8. Develop SQL Queries to Implement the Set Operations: i) Union,



ii) Union all, iii) Intersect, iv) Distinct

9. Develop SQL Queries to Implement the Join Operations: i) Natural Join, ii) Inner Join, iii) Outer Join – Left Outer, Right Outer, Full Outer, iv) Using Join Conditions.

10. Write SQL Queries to Restrict and Sorting Data from Student Table.

Unit V Fundamentals of PL/SQL

12 h

Fundamentals of PL/SQL - Reserved Words, User - defined Identifiers - PL/SQL Block Structure - Cursors - Implicit, Explicit Cursors.

11. Develop SQL Queries to Create a Views and Expand it.

12. Write a PL/SQL Procedure to Deposit Amount to Bank Database.

Note:

Text Books

- 1 Nilesh Shah, 2013. "Database systems using Oracle- A simplified guide to SQL and PL/SQL", Second Edition, PHI Learning Private limited, New Delhi
- 2 Ivan Bayross, 2009. " SQL, PL/SQL – The Programming Language of Oracle", 4th Edition, BPB Publications, New Delhi.

References

- 1 Ramakrishnan & Gehrke, 2009. "Database Management Systems", 8th Edition, Tata Mc Graw Hill.
- 2 David Loctman, 2007. "Developing Personal Oracle for windows 95 Application", 2nd Edition, Sams Publication
- 3 Ivan Bayross, 2000. "Commercial Application Development using Oracle Developer", 2nd Edition, BPB Publication
- 4 Ramon A Mata, Toledo Pauline K Cushman, 2010. "Database Management System", 2nd Edition, Tata McGraw Hill Publishing Company Limited, New Delhi



235CR1ASSA	BASICS OF COMMERCIAL FORMS- PRACTICAL	SEMESTER III
------------	--	--------------

Total Credits: 1
Total Instructions Hours: h


S.No	Contents
1	Filling up account opening forms.
2	Draft application for deposit of cash in savings a/c, DD application/Mobile banking/Net banking/Video banking with necessary information.
3	Specimen of a bearer cheque, General crossing cheque and special crossing cheque, fill it.
4	Show the types of loans granted by the Commercial Banks in the form of a chart.
	Types of banks
	(a) Private banks
	(b) Nationalised banks
5	ed Banks
	(d) Cooperative banks
	(e) Special purpose banks
	(f) Foreign banks
6	Explain the concept of Financial Inclusion.
7	Merging of Banking Companies.
8	E-Banking Services
9	Central and State Government Schemes for public .
10	Investment schemes available in various institutions.
11	Explain about MSME Schemes and NITI Aayog.
12	Top Ten leading corporate in the world /India and their CEO's (All details of the Company)




235CR1ASSB	CORPORATE FORMS - MCA 21	SEMESTER III
------------	--------------------------	--------------

Total Credits: 1
Total Instructions Hours: h

S.No	Contents
1	One Person Company - Nominee Consent Form
2	Notice of situation or change of situation of registered Office
3	Conversion of public company into private company or private company into public company.
4	Notice to Registrar of any alteration of share capital.
5	Particulars of appointment of Directors and the key managerial personnel and the changes among them.
6	Application for allotment of Directors.
7	Application for surrender of Director identification number.
8	Application of KYC Of Directors.
9	Notice of resignation by the auditor.
10	Forms for filing annual return by a company.


BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P Arts and Science College
Coimbatore – 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 17th	AC - 17th	GB -
03.04.2024	17.04.2024	



Course Code	Course Name	Category	L	T	P	Credit
231TL1A4TA	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 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.(CS CA) (Students admitted during the A.Y.2023 - 24)

231TL1A4TA	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 – கோலூர்கிழார்

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 – ஓக்கூர் 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

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 - 2023- 24

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, (Unit I - V)

References

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A4HA	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 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



231TL1A4HA	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 (पाठ10 to 20). (Unit V)



Course Code	Course Name	Category	L	T	P	Credit
231TL1A4MA	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 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



231TL1A4MA	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
231TL1A4FA	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 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



231TL1A4FA	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 compléter.	Comprendre une chanson. Échanger sur des projets de vacance.	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 compléter.	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)



Dr. NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023 - 24)

Course Code	Course Name	Category	L	T	P	Credit
231EL1A4EA	ENGLISH - IV	LANGUAGE II	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- how language shapes society, enhancing critical reading, writing, and thinking skills through various literary forms
- the fundamentals of writing, including essay composition, persuasive communication, and creative expression
- the process of critical thinking through the analysis of literature

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Summarize main points and supporting details from listening to public addresses and demonstrate poem comprehension.	K2
CO2	Demonstrate clear and expressive speech while engaging in role-play and dramatization activities.	K3
CO3	Interpret textual elements such as themes, tone, and authorial intent in various reading materials.	K3
CO4	Produce clear summaries and paraphrases, maintaining the essence of the original text.	K3
CO5	Prepare for job interviews by employing appropriate interview techniques, confidence, and professionalism.	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 checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



Dr.NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023 - 24)

231EL1A4EA	ENGLISH - IV	SEMESTER IV
------------	--------------	-------------

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening 10 h

Nissim Ezekeil - Goodbye Party for Miss Pushpa T.S.

D.H. Lawrence - Last Lessons of the Afternoon

Dr. APJ Abdul Kalam's speech at European Union

Listening for subtext – Tone and Emotion – Vivid Language and Pacing – Listening for Vision and Hope – Use of Storytelling

Punctuations: Periods, Commas, Semicolons, Colons, Apostrophes, Ellipses, Exclamation Points

Unit II Speaking 10 h

Oscar Wilde - The Importance of Being Earnest

Direct Speech and Indirect Speech - Commands and Requests, Exclamations and Wishes, Conversion of Indirect to Direct

Rules for changing direct speech into indirect speech

Unit III Reading 09 h

Gita Hariharan - The Remains of the Feast -

Langston Hughes - Thank You M'am

Making Inferences and Predictions - Identifying Author's Purpose and Tone- Contextual Vocabulary Building

Tenses: The Uses of Present, Past and Future Tenses

Unit IV Writing Skills 10 h

George Orwell - Why I Write

Summarizing vs. Paraphrasing - Expressing Purpose and Intent in Writing- Constructing Strong Arguments and Opinions

Grammar - Paraphrasing - Use of Paraphrasing, Characteristics of a good paraphrase, The Paraphrase of Poetry, Special Hints, Method of Procedure

Unit V Soft Skills 09 h

Steve Jobs - 2005 Stanford Commencement Address - Effective Communication - Presentation Skills

Business Corporate Soft Skills - Six common corporate conversation faux pas, Decision making Techniques, Negotiation Styles Job Interviews - Preparatory Steps for Job Interviews - Interview Skill Tips



Text Books

- 1 Straus, Jane, Lester Kaufman, and Tom Stern, editors. The Blue Book of Grammar and Punctuation: An Easy-to-Use Guide with Clear Rules, Real-World Examples, and Reproducible Quizzes. 12th ed., Jossey-Bass, 2021. (Unit I)
- 2 Wilde, Oscar. The Importance of Being Earnest. Edited by Norman Page, 2nd ed., Penguin Classics, 2000. (Unit II)
- 3 Hariharan, Gita. The Remains of the Feast. 1st ed., Penguin Books India, 1992. (Unit III)
- 4 Orwell, George. "Why I Write." George Orwell: An Anthology of His Prose, edited by John Carey, Harcourt, 2000. pp. 232-237. (Unit IV)
- 5 Meyer, John. The Soft Skills Handbook for Corporate Success: Essential Strategies for Business Professionals. 2nd ed., Business Insights, 2020. (Unit V)

References

- 1 Lawrence, D.H. The Complete Poems of D.H. Lawrence. Edited by V.J. Harding, 1st ed., Heinemann, 1992.
- 2 Buczynski, Mark. Soft Skills for the Workplace: How to Build Successful Relationships and Advance Your Career. 2nd ed., Wiley, 2018.
- 3 Hughes, Langston. "Thank You, M'am." The Penguin Anthology of American Poetry, edited by Rita Dove, Penguin Books, 2006, pp. 530-533.
- 4 Nelson, Brian. The Soft Skills Handbook: Essential Skills for the Workplace. 3rd ed., Business Publishing, 2019.



Course Code	Course Name	Category	L	T	P	Credit
235PA1A4CA	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



235PA1A4CA	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., 2022, (Reprint-2024), "Corporate Accounting", (6th Edn.), Margham Publications, Chennai.
- 2 Jain S.P. & Narang K.L., 2017, "Advanced Accounting", (21st Edn.), Kalyani Publishers, New Delhi.

References

- 1 Hanif M. & Mukherjee A., 2013, "Advanced Accounting", The McGraw - Hill Publishing Company Limited, New Delhi.
- 2 Joseph T., 2017, "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, New Delhi.
- 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., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR1A4CA	COMPANY LAW AND SECRETARIAL PRACTICE - II	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Company Meetings.
- Appointment of Director's and Auditors.
- Winding up of a company.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Dissect the procedure for Company Meeting and Voting.	K3
CO2	Acquire the expertise knowledge in appointment of directors, rights and duties.	K3
CO3	Formulate the director's report and auditor's report.	K3
CO4	Understand the concept of dividends and their statutory provisions.	K2
CO5	Infer about the Winding up, Insolvency and Bankruptcy Code.	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 checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CR1A4CA	COMPANY LAW AND SECRETARIAL PRACTICE - II	SEMESTER IV
------------	---	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Company Meeting 9 h

Kinds of Meeting - Requisites of a valid meeting - Agenda - loophole agendum - Minutes - Quorum - Proxy - Voting - Poll - Postal Ballot - Motion and Resolution - Secretarial duties in connection with meetings - Secretarial Standards.

Case Study: Procedure for conducting Board Meeting.

Unit II Directors 10 h

Directors: Appointment - Classification - Qualification - Directors' Identification Number - Rights, Duties and Liabilities - Resignation - Removal - Vacation of Office - Managing Director - Chairman's Speech - Director's report - Appointment of KMP's - Secretarial duties.

Case Study: Removal of Directors.

Unit III Accounts and Auditors 10 h

Statutory Books - Books of Accounts (Sec.128) - Annual Accounts and Balance Sheet - Statistical Books - Annual returns - Circulation and filing - Statutory Registers - Inspections.

Auditors: Appointment - Qualification - Rotation of Auditors - Auditor's Report - Removal of Auditors - Secretarial duties.

Unit IV Dividend 9 h

Definition - Statutory provision - Power of Board of Director regarding dividend - Interim dividend - Final Dividend - Unclaimed dividend - Dividend warrant - Secretarial duties in connection with dividend.

Unit V Winding up and Insolvency and Bankruptcy Code, 2016 10 h

Meaning - Oppression - Mismanagement - Corporate Restructuring and Modes of winding up - Consequences of winding up.

Insolvency and Bankruptcy Code, 2016: Introduction to Insolvency and Bankruptcy Board of India (IBBI) Regulations - Insolvency Resolution Process for corporate person. Liquidation process under IBC 2016.

Case Study: Winding Up of a Company.

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



Text Books

- 1 Kapoor N. D, 2020, "Company Law and Secretarial Practice", Latest Edition, Sultan Chand & Sons, New Delhi.
- 2 Sreenivasan M.R, 2021, "Company Law & Secretarial Practice", 24th Edition, Taxmann Publication, New Delhi.

References

- 1 Balachandran. V and Ghosh P. K, 2022, "An Outline of Company Secretarial Practice", 14th Edition, Sultan Chand & Sons, New Delhi.
- 2 Ravi Puliani and Mahesh Puliani, 2019, "Companies Act, 2013 (As amended by the Companies Amendment Second Ordinance Act 2019)", 32nd Edition, Jain Book Agency, New Delhi.
- 3 Atwar Singh, 2018, "Company Law", 7th Edition, Eastern Book Company, New Delhi.
- 4 Ghosh P. K, 2017, "Company Law and Practice - Part I", 4th Edition, Sultan Chand & Sons, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR1A4CB	CORPORATE GOVERNANCE	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Corporate Governance and Corporate Social Responsibility.
- Role of Auditors and the Constitution of Audit Committee.
- Recent trends in E-governance.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic concept of Corporate governance and Corporate social responsibility.	K2
CO2	Acquire the knowledge on Corporate Governance system in worldwide.	K3
CO3	Explain the role of Auditors and the constitution of Audit committee.	K2
CO4	Explain the investor's interest in Corporate Governance Environmental reporting.	K3
CO5	Examine the recent trends in E-governance.	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



235CR1A4CB	CORPORATE GOVERNANCE	SEMESTER IV
------------	----------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 10 h

Corporate Governance – Overview – Macro issues – Micro issues Board of governance – Principles of Corporate Governance – Management structure for Corporate Governance – Corporate Social Responsibility – Business Ethics – Corporate Social Reporting – Sustainable Development Goals – Desirable Corporate Governance in India – Committees on Corporate Governance and Role of SEBI.

Case study: Corporate Social Responsibility

Unit II Structure and Effectiveness of Board 10 h

Board Composition – Role and Responsibilities of Board – Corporate Governance and Disclosure in Board's Report – Corporate governance System in worldwide – The Board, CEO and the Chairman – Independent Directors – Legal position and Liabilities of Directors.

Case study: Legal position of Independent Directors.

Unit III Company Audit 10 h

Company Audit – Auditor's Independence – Auditor's Rotation – Audit committees – Audit committees and Corporate Governance – Management Audit – Tools for Value Addition – Economic Value Addition.

Unit IV Corporate Disclosures 10 h

Corporate Disclosures – Disclosures Norms and Investors Interest – Corporate Governance Report – Environmental Reporting – Corporate Governance Rating – Models of Rating – Committees of Board.

Case study: Disclosures Norms and Investors Interest.

Unit V E – Governance 8 h

E – Governance – Trends in E-Governance – Ethical imperatives in Corporate Governance – Analysis of Annual Report.

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



Text Books

- 1 Subhash Chandra Das, 2023, "Corporate Governance in India", 5th Edition, PHI Learning Private Limited, Delhi.
- 2 Balachandran V & Chandrasekaran V, 2022, "Corporate Governance, Ethics and Social Responsibility", 2nd Edition, PHI Learning Private Limited, Delhi.

References

- 1 Gopalsamy. N, 2019, "A Guide to Corporate Governance", Latest Edition, New Age International Publishers, New Delhi.
- 2 Fernando. A.C., 2011, "Corporate Governance: Principles Policies and Practices", Latest Edition, Kindersley India (Pvt) Ltd., New Delhi.
- 3 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Latest Edition, Tata Mc GrawHill, New Delhi.
- 4 ICSI Study Material - <https://www.icsi.edu/academic-corner/>.



Course Code	Course Name	Category	L	T	P	Credit
232MT1A4IA	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 and dispersion	K1
CO2	explain the concepts of probability	K1
CO3	determine the correlation and regression values	K2
CO4	analyze the components of time series	K3
CO5	identify the types of index numbers	K1

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



232MT1A4IA	BUSINESS STATISTICS	SEMESTER IV
------------	---------------------	-------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency & Dispersion 11 h

Measures of Central Tendency: Arithmetic mean- median - mode - comparison of the mean, median and mode - geometric mean- harmonic mean.

Measures of Dispersion: Importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation.

Unit II Probability 9 h

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

Unit III Correlation and Regression Analysis 10 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 IV Time Series Analysis and Forecasting 8 h

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

Unit V Index Numbers: 10 h

Introduction - uses - index number construction - types - time reversal, factor reversal and circular tests - chain base index numbers - splicing and shifting the base - deflating prices and incomes - quantity and value index numbers - caution in using index numbers

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 Navnitham P. A, 2022, "Business Mathematics and Statistics", Fourth Edition, Jai Publishers , Trichy.



Course Code	Course Name	Category	L	T	P	Credit
235CR1A4EP	PROGRAMMING IN C	SEC PRACTICAL	2	-	2	2

PREAMBLE

This course has been designed for students to learn and understand

- Basic Programming Knowledge in C.
- Principles of control structures and arrays.
- String functions, Union and Pointers.

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 C programming language.	K2
CO2	Interpret the data types, operators and expressions.	K3
CO3	Dissect the programming skills by using decision making and loop statements.	K3
CO4	Explain the concept of various functions to create and solve problems.	K3
CO5	Inscribe C programs using Structures, Union, Pointers and Files	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 type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CR1A4EP	PROGRAMMING IN C	SEMESTER IV
------------	------------------	-------------

Total Credits: 2

Total Instruction Hours: 48 h

Syllabus

Unit I C LANGUAGE, DATA TYPES AND I/O OPERATIONS 10 h

Introduction: History of C language - Basic Structure - Pre-processors in "C" :: Keywords and Identifiers - Constants - Variables - Data types - Formatted Input and Output operations.

Practical:

1. Program to take input of Name, Roll No. and Marks obtained by a student in 4 subjects of 100 marks each and display Name, Roll No. with percentage score secured.
2. Program to print ASCII value for a given character.

Unit II OPERATORS AND DECISION MAKING 10 h

Operators: Introduction - Arithmetic - Relational - Logical - Assignment - Conditional - Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - While statements - Do statements - For Statements.

Practical:

1. Program to print whether a given number is even or odd.
2. Program to make simple calculation using switch statement.

Unit III ARRAYS AND STRINGS 09 h

Arrays: Introduction - Defining an array - One dimensional array - Two-dimensional array - Dynamic array. Strings: Introduction - String handling functions.

Practical:

1. Program to perform addition of two matrices in C.
2. Program to find the given string is Palindrome or Not

Unit IV BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS 09 h

Built-in functions: Mathematical functions - Character functions. User defined functions: Introduction - Elements of functions - Function declaration - Function calls.



Practical:

1. Program to perform simple interest using functions in C.
2. Program to call function inside a function in C.

Unit V STRUCTURES AND POINTERS

10 h

Structures: Declaring structures variables - Accessing structure members - Introduction to Unions. Pointers: Understanding pointers - Declaration of Pointers.

Practical:

1. Program to store information of 5 students in structure and display it.
2. Program to find biggest among three numbers using pointer.


Text Books

- 1 Balagurusamy. E, 2019, "Programming in ANSI C", 8th Edition, Tata Mc Graw Hill.
- 2 Reema Thareja, 2015, "Introduction to C Programming", OXFORD Publications

References

- 1 Balagurusamy. E, 2017, "Computing Fundamentals and C Programming", 2nd Edition, Tata McGraw Hill.
- 2 Herbert Schildt, 2017, "C++: The Complete Reference", 4th Edition, Tata McGraw Hill.
- 3 Venugopal. K.R and Buyya. R, 2017, "Mastering C", Latest Edition, McGraw Hill.
- 4 Brian W. Kernighan and Dennis Ritchie, 2015, "The C Programming Language", 2nd Edition, Pearson Publications.


BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

		
Dr.N.G.P. Arts and Science College		
APPROVED		
7/11/24	AC - 26/11/24	GB -



Dr.NGPASC

COIMBATORE | INDIA

B.Com.(CS CA) (Students admitted during the A.Y.2023 - 24)

Course Code	Course Name	Category	L	T	P	Credit
235CR1A5CA	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

235CR1A5CA	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. AI in Claims Processing and Settlement.

Case Study: General Insurance Claims.

Note: The question paper shall cover 20% Theory and 80% Problems.

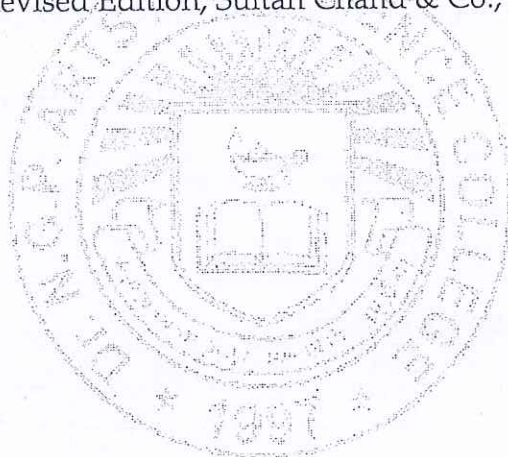
Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 Reddy T.S. & Murthy A., 2020, "Corporate Accounting", 6th 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, "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
235AT1A5CA	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 Assessment of Individuals.

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 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	compute the Capital Gains, Deemed Capital Gains and Exempted Capital Gains	K3
CO5	assess the tax liability of an individual	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

235AT1A5CA	INCOME TAX LAW AND PRACTICE	SEMESTER V
------------	-----------------------------	------------

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 u/s 10.

Unit II Income from Salary and Income from House Property 20 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 u/s 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 12 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 13 h

Capital Gains: Short-term and Long-term capital gains - Capital Assets - Transfer of capital assets - Transactions not regarded as transfer - Deemed capital gain - 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 Studies related to the above topics to be discussed. (Examined Internal Only).

Text Books

- 1 V.P. Gaur, D.B.Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Assessment Year 2025 – 2026, 53rd Edition, Kalyani Publishers, New Delhi.
- 2 T.S. Reddy and Hariprasad Reddy, "Income Tax Law and Practice", Assessment Year 2025 – 2026, Latest Edition, Margham Publications, Chennai.

References

- 1 Srinivasan T, "Income Tax Law and Practice", Assessment Year 2025 – 2026, Latest Edition, Margham Publications, Chennai.
- 2 Dr. H.C. Mehrotra, Dr. Goyal S.P, "Income Tax Law and Practice", Assessment Year 2025 – 2026, Latest Edition, Sahitya Bhavan Publications, Agra.
- 3 Dinkar Pagare, "Income Tax Law and Practice", Latest Edition, Sultan & Chand Sons, New Delhi.
- 4 Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, Latest Edition, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
235CO1A5CB	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	identify the research hypothesis.	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	✓	✓		✓	✓

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

235CO1A5CB	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 and 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 sampling 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 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. Framing the Title of the Report- Different Styles of Referencing -Academic Vs Business Research Reports - Ethics in Research -Plagiarism.

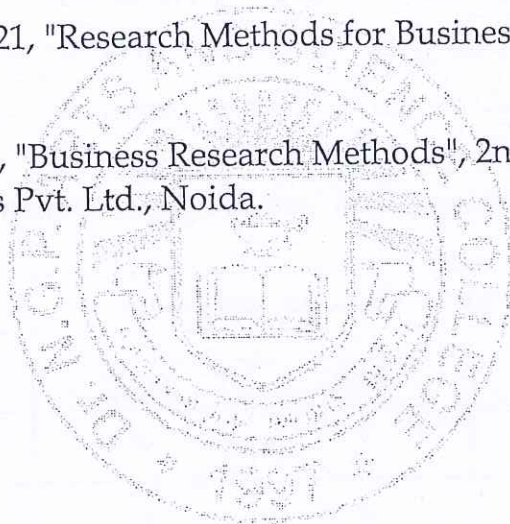
Note:Case studies related to the above topics to be discussed (Examined internal only)

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
235CR1A5EP	VISUAL BASIC	CORE PRACTICAL	2	-	4	4

PREAMBLE

This course has been designed for students to learn and understand

- Basic programming knowledge in Visual Basic
- Controls in Visual Basic
- Concept of Menus in Visual Basic

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understanding the basic concepts of Visual Basic	K2
CO2	Acquire the knowledge of Visual Basic Fundamentals.	K3
CO3	identify the fundamental concept of Visual Basic designing and user interface.	K3
CO4	Develop the knowledge and Managing the controls in Visual Basic]	K3
CO5	Analyze the concept of Menus in visual Basic	K4

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

MAPPING WITH PROGRAMME OUTCOMES

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

Total Instruction Hours: 72 h

Syllabus (Embedded)

Unit I	Introduction to Visual Basic	14 h
--------	------------------------------	------

Importance of VB - Integrated development environment (IDE) - Advantage of Visual Basic - characteristics and features of Visual Basic – Projects - User interface - Objects Oriented - Visual development and Event - Driven programming.

Practical

- 1 Create a form and interact with the Mouse and keyboard using Visual Basic.
- 2 Create a program to get name and marks details of a student and find out the total marks and percentage of marks using Visual Basic

Unit II	Visual Basic programming and tools	14 h
---------	------------------------------------	------

An introduction to Visual Basic programming - Modules - Data Types - Variables - Operators - Data Type Conversion.

Practical

- 3 Create an application with the data types, variants, and array using Visual Basic.
- 4 Create a program to accept character for console and check the case of the character using Visual Basic.

Unit III	Control Structures	14 h
----------	--------------------	------

Control Statement - Control Loop -Visual Basic Functions - Procedures - Event Procedures - Arrays - Date and Time Functions.

Practical

- 5 Create a program to calculate the amount of interest earned to an investment. (Using the formula $\text{Interest Earned} = (\text{Amount} * \text{Years} * \text{Interest}) / 100$ using Visual Basic).
- 6 Create a Program to get the total value of a sales person and to calculate his sales Bonus using Visual Basic.

Unit IV Controls

15 h

Textbox - Combo box - Scroll bar and slider control operations - Generating timed events - Drawing with Visual Basic using graphics controls - Coordinate systems and graphic methods - Manipulating colors and pixels with Visual Basic - Working with Active controls.

Practical

- 7 Create a program to build an arithmetical calculator using Visual Basic.
- 8 Create a Program to get the pay details of an employee and to calculate the net pay and taxable amount using Visual Basic.
- 9 Create a program to allow the user to enter the names of country in a text box, command buttons to display all the names in alphabetical order in the list box and to delete the countries from the list box using Visual Basic.

Unit V Menu

15 h

Creating a menu system - Creating and accessing pop-up menu - Modifying menus at runtime - Adding menu items at run-time - Data Access methods - Creating - Reading and writing text files - Data controls - Creating Queries - Report generation.

Practical

- 10 Create a program to find the straight -line depreciation for an asset using financial functions using Visual Basic.
- 11 Create a program to display a form, which has 3 menu items called line, circle and box. When clicking on each, display the appropriate output using Visual Basic.
- 12 Create a program to store and retrieve the records from the database by using Data Control using Visual Basic.

Text Books

- 1 David Schneider, 2021, "Introduction to Programming using Visual Basic", 11th Edition, Pearson Publications, Noida.
- 2 Byron S. Gottfried, 2020, "Schaum's Outline of Programming with Visual Basic", 18th Edition, Tata McGraw Hill, New Delhi.

References

- 1 Peterson M, 2019, "Visual Basic 6 Tutorials: Learn Visual Basic 6, lets one create programs by manipulating program elements graphically rather than as text Kindle Edition".
- 2 Ray Yao, 2020, "Visual Basic Programming, For Beginners, Quick Start Guide", Independently published.
- 3 Tony Gaddis, Kip R. Irvine, 2021, "Starting Out with Visual Basic", 8th Edition, Pearson Publications, Noida.
- 4 Diane Zak, "Programming with Microsoft Visual Basic 2019/2022", 9th Edition, Cengage Learning, Noida.

Course Code	Course Name	Category	L	T	P	Credit
235CR1A5SA	MUTUAL FUND AND ONLINE TRADING	SEC	3	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- Basics of Mutual Funds and its products.
- Debt fund and Liquid fund
- Concept, Online Trading Platform and Market Watch

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basics of Mutual Funds and SEBI guidelines.	K3
CO2	Acquire the knowledge about various mutual fund products and analyzing the Gold Exchange traded fund.	K4
CO3	Dissect the liquid funds and listing procedures.	K3
CO4	Analyze the comprehensive knowledge on Online Trading Software and Stock Option.	K3
CO5	Identify the Procedure for Opening a Demat Account and Market Watch.	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

235CR1A5SA	MUTUAL FUND AND ONLINE TRADING	SEMESTER V
------------	--------------------------------	------------

Total Credits: 2

Total Instruction Hours: 36 h

Syllabus

Unit I Mutual Funds - Introduction and products 9 h

Mutual Funds: Introduction - Structure in India - Benefits - SEBI (Mutual Funds Regulations) - NAV - Risk involved in mutual fund, Rights of mutual fund holder. Mutual fund products and features: Direct, Regular, Dividend and Growth plan -Equity fund - Open ended and Close ended funds - Index funds - Diversified large cap fund - Mid cap fund -Flexi cap fund - Sectoral funds - Other equity schemes - Lumpsum - Systematic Investment Plan.

Case Study: Market Crash.

Unit II ETFs and Debt funds 8 h

Exchange Traded Funds: Introduction - Features - Types - Advantages and Disadvantages - Application of Exchange traded funds - Comparison of exchange traded funds with other mutual funds. Debt funds: Features - Types - Risk involved in debt funds - Listing - Settlement - Debt mutual fund schemes - Debt Fund Investments.

Case Study: Debt Funds.

Unit III Liquid fund 7 h

Meaning - Features - Benefits - Risk and Returns - Floating rate scheme - Portfolio churning in liquid funds - Types: Overnight fund - Contra mutual fund - Hybrid mutual fund.

Unit IV Online Trading 6 h

Online Trading: Meaning - Types - Advantages and Disadvantages - Stock option Online Trading: Workings - Features - FOREX Online Trading - Currency Online Trading - Forward Transactions - Participants and Market players.

Case Study: Stock Market.

Unit V Online Trading Platform and Market Watch 6 h

Tips for successful Online Trading - Procedure for opening a DEMAT account - Market Watch: Primary Market products and Secondary Market products - Investor Education - Awareness - Market Pulse - Market Insights. Use of AI Bots for Automated Trading.

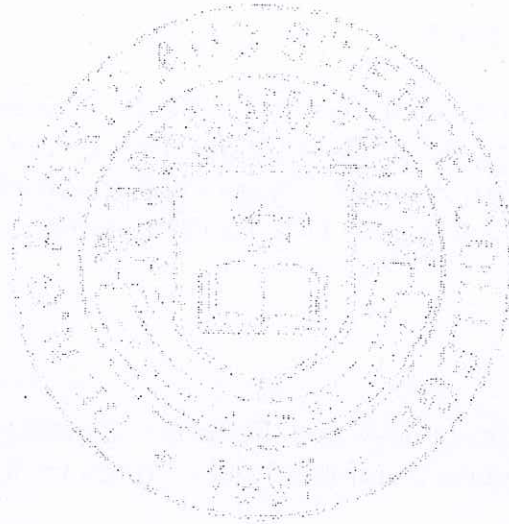
Note: Case studies related to the above topics to be discussed (Examined internal only).

Text Books

- 1 Sundar Sankaran, 2018, "Indian Mutual Funds Handbook", 5th Revised Edition, Vision Books Publications.
- 2 Joseph Anbarasu. D, Boominathan. V. K, and Manoharan. P, 2014, "Financial Services", Revised Edition, Sultan Chand & Sons, New Delhi.

References

- 1 Eric, Tyson, "Mutual Fund", 7th Edition, Willey India, New Delhi
- 2 Alephs Patel, 2009, "Trading On-line", Tata McGraw Hill, New York.
- 3 Manikandan Ramalingam, "Indian Online Trading System", 2nd Edition, Tata McGraw Hill, New York.
- 4 Jitendra Gala, 2007, "Guide to Indian Stock Market", Buzzing Stock Publishing House, Mumbai



Course Code	Course Name	Category	L	T	P	Credit
235CM1A5DA	FINANCIAL MANAGMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The sources and utilization of fund.
- The various concepts and techniques for better financial decisions.
- Capital structure and leverage theories in the business firm.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the sources and utilization of fund.	K2
CO2	Discuss appropriate capital structure and cost of capital.	K3
CO3	Describe the techniques in capital budgeting.	K3
CO4	Compare the methods of leverages and Dividend policy.	K3
CO5	Identify Working Capital Management for expected returns	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

235CM1A5DA	FINANCIAL MANAGEMENT	SEMESTER V
------------	----------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial management and sources of finance 10 h

Financial Management - Meaning, Nature, scope, objectives and functions - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance. Corporate Strategy - Financial Policy - Decision making framework - Functions. (Theory Only)

Case Study on Risk and Returns on Investment

Unit II Capital structure and Cost of Capital 10 h

Capital Structure -Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach and MM Approach - Determinants of Capital Structure. (Theory Only) Cost of Capital - Meaning and importance - Cost of Debt; Preference, Equity and Retained Earnings - Weighted Average Cost of capital. (Theory and Problems)

Case Study on Formation of capital structure

Unit III Capital Budgeting 10 h

Capital budgeting - Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Problems)

Unit IV Leverage and Dividend 10 h

Leverage - Meaning - Types - Operating, Financial and Combined Leverages - EBIT and EPS analysis. (Theory and Problem). Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of a stable dividend policy. (Theory only)

Unit V Working Capital Management 8 h

Working Capital - Meaning - Importance - Types - Determinants of Working Capital - Sources of Working Capital - Estimation of Working Capital (Theory only).

Case Study on Estimation of Working Capital

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

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

Text Books

- 1 Shashi K. Gupta R. K. Sharma, Neeti Gupta, 2020, "Financial Management Theory and Practice", Ninth Revised Edition, Kalyani Publishers, New Delhi.
- 2 Maheswari S.N, 2019, "Financial Management", Fifteenth Revised & Enlarged Edition, Sultan Chand & Sons, New Delhi.

References

- 1 Pandey I. M., 2021, "Financial Management", Twelfth Edition, Pearson India Education Services Pvt. Ltd, Noida
- 2 Prasanna Chandra, 2019, "Financial Management, Theory and Practice", Tenth Edition, McGraw Hill Education, New Delhi.
- 3 Kulkarni P. V. & Satyaprasad B. G., 2015, "Financial Management", Fourteenth Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 4 Rustagi R. P., 2022, "Financial Management, Theory, Concept, Problems", Sixth Edition, Taxmann Publications Pvt. Ltd, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
235CI1A5DA	E-BUSINESS TECHNOLOGY	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concepts and technologies in E-Business
- the knowledge of the business models and evaluation strategies for E-Business
- the electronic modes of commercial operations

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of E Business and its Types	K1
CO2	Understand the Security of Network and Privacy	K2
CO3	Apply the knowledge of Electronic Payment System	K2
CO4	Learn E-business marketing technologies	K2
CO5	Understand the concepts of E Business EDI.	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 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

235CI1A5DA	E-BUSINESS TECHNOLOGY	SEMESTER V
------------	-----------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to E-business 10 h

Electronic Business, Traditional Commerce Vs Electronic Commerce, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based E-Commerce Architecture.

Unit II Security Threats to E-business 10 h

Security Overview, Electronic Commerce Threats, Encryption, Decryption, Cryptography Methods, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, HTTP, SSL, Firewall, VPNs

Case study on Cryptography

Unit III E-payment systems 10 h

Types of E- payment system - Credit card payment, debit cards, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol, RFID Concepts.

Case study on e-payment system

Unit IV E-business marketing technologies 10 h

Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (Customer Relationship Management) system - permission marketing, affiliate marketing, viral marketing.

Unit V Electronic Data Interchange and E-Business Application 8 h

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security- E-Business Applications: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce.

Case study on Digital commerce

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

Text Books

- 1 Bernd W.Wirtz ,2021, Digital Business and Electronic Commerce Strategy, Business Models and Technology, Springer Publication
- 2 RaviKalakota and Andrew B.Minsfon(2013) ,"Frontiers of Electronic Commerce" Fourteenth Edition, Dorling Kindersley (India) Pvt Ltd..

References

- 1 Kenneth Laudon & Carol Traver,2016, "E-Commerce Technology",12th Edition, Prentice Hall.
- 2 Chaffey,Dave, 2014,Digital Business and E-Commerce Management: Strategy, Implementation and Practice, 6 th Edition, Pearson Education
- 3 Joseph,P.T.(2010).E-Commerce an Indian Perspective.[3rdEdition]. PrenticeHall of India Pvt. Ltd., New Delhi, India.
- 4 Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, NewDelhi.

Course Code	Course Name	Category	L	T	P	Credit
235CO1A5DA	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	✓		✓		✓

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

235CO1A5DA	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

Indian Knowledge System in Organizational Culture and values – 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: AI in HR – Types of AI used in HR- Benefits of AI in HR – Best practices for an HR Department to become AI.

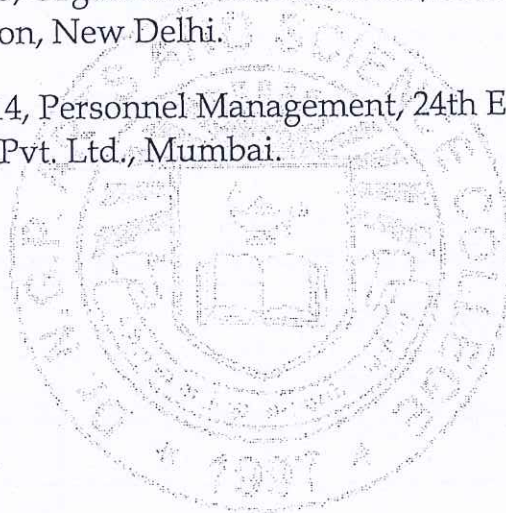
Note:Case studies related to the above topics to be discussed (Examined internal only)

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 Mc Graw-Hill Education, New Delhi.
- 4 Memoria, C.B., 2014, Personnel Management, 24th Edition, Himalaya Publishing House Pvt. Ltd., Mumbai.



Course Code	Course Name	Category	L	T	P	Credit
235BA1A5DA	SERVICE MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concepts of service marketing.
- the concept of channel of distribution and marketing of services.
- the knowledge on service and quality development

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	name the components and issues in service marketing.	K1
CO2	outline the Consumer behavior in service marketing.	K2
CO3	classify the different forms of channel of distribution.	K3
CO4	develop skills to build and maintain customer relationship management.	K3
CO5	explain the Service Development and Quality Improvement.	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

235BA1A5DA	SERVICE MARKETING	SEMESTER V
------------	-------------------	------------

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Service Marketing 9 h

Meaning and Definition - Components of services marketing - Characteristics - Scope of service marketing - Classifications of services - Difference between Goods & Services - Nature of service Act - Challenges and issues of service marketing - Reasons for growth in Service Sector - Role of Services in Economy.

Unit II Consumer Behavior in Services Marketing 10 h

Consumer Behavior in Services Marketing - Customer Expectations on Services - Factors influencing customer expectation of services. - Service costs experienced by Consumer - The Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight.

Unit III Channel of Distribution and Marketing of services 10 h

Channels - Methods of distributing services - Advantages and Disadvantages of direct distribution - Franchising - Location of franchise - Factors - Benefits - Disadvantages of Franchising - Financial Services - Banking - Characteristics of financial services - Health Service - Types of hospitals - Marketing mix of hospitals - Tourism service - Users tourism services - Marketing mix of tourism.

Case study on Franchising

Unit IV Customer Relationship Management 10 h

[Customer Expectation and Perception of service understanding - Customer requirements and building relationship - Marketing implications - Relationship management - Concept - Need - Importance - Characteristics - Customer Relationship Management (CRM) and e-CRM - Customer relationship process.

Case study on CRM

Unit V Service Development and Quality Improvement 9 h

Service Development - Need - Importance - Types of New Services - Stages in development of new services - Service Quality Dimensions - Service Quality Measurement and Service Mapping - Improving Service Quality and Service Delivery - Service Failure and Recovery. AI Application in Service Development and Quality Management.

Case study on Service Quality Dimensions

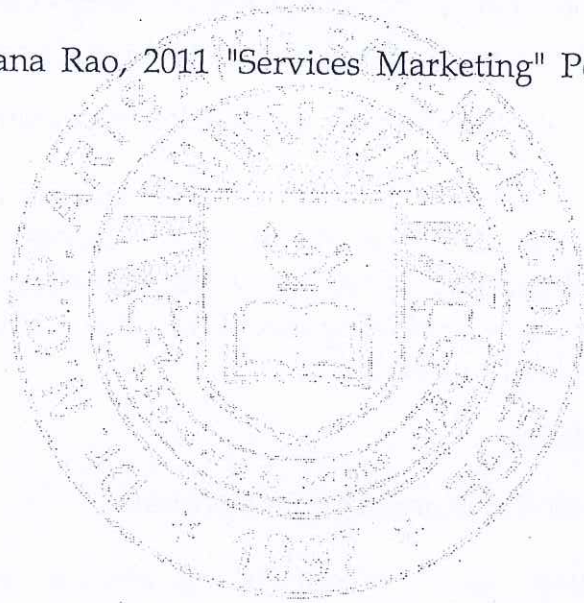
Note: Case studies related to the above topics to be discussed (Examined internal only).

Text Books

- 1 Dr.L.Natarajan, 2018, "Services Marketing", Margham Publications, Chennai.
- 2 Valarie A. Zeithaml, 2022, "Services Marketing: Integrating Customer Focus Across the Firm", 6th Edition., McGraw Hill, New York.

References

- 1 R. Srinivasan, 2014, "Services Marketing: The Indian Context" PHI Learning Pvt. Ltd.
- 2 Priyanka B. Joshi, 2015, "Services Marketing", Everest Publishing House, Pune.
- 3 Harsh, V. Verma, 2013, "Services Marketing: Text and Cases", Pearson Education, New Delhi.
- 4 K Rama Mohana Rao, 2011 "Services Marketing" Pearson Education, New Delhi.



235CR1A5GP	FUNDAMENTALS OF BUSINESS DOCUMENTS	SEMESTER V
------------	------------------------------------	------------

Total Credits: 2

Total Instructions Hours: 24 h

S. No.	Contents
1	Design an office layout and discuss the functions of various section of the office.
2	Prepare various format used in the office in day to day activity (Purchase requisition form, Purchase order, Office Circular.
3	Structure out the different official letter: Sales order letter, letter of acceptance, Complaint letter.
4	Fill out banking forms: Account opening forms, Pay - in - slip, Withdrawal Slip.
5	Sketch out the different types of cheques with examples.
6	Draft a letter to bank manager requesting for Bank overdraft, Bank loan and for branch transfer.
7	Draft a Partnership trust deed, mortgage deed, lease deed.
8	Fill up the form for Registration of a company.
9	File the ITR form 1, ITR form 2, ITR form 3, ITR form 4
10	Fill out the application for Patent and Trademark of your products.