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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - 3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, 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 (CA) Degree
(For the students admitted during the academic year 2023-24 and onwards)

PROGRAMME: B.Com (CA)

Eligibility: A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subjects 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 in Computer Applications Degree Examinations of this College after a course of study of three academic years.

PROGRAMME EDUCATIONAL OBJECTIVES

On successful completion of the programme, students will have the ability:

- To provide students with the strong foundation in commerce-oriented disciplines and enhance designing, development and application-based systems in various business operations.
- To inculcate intellectual skills, personal and societal skills, ethical values and environmental concern with a focus on modern business organizations.
- To nurture proficiency to perceive higher studies and professional programmes.
- To enable students to carryout action-oriented research in Commerce and Computer Applications.
- Empower the students with necessary competencies and innovative decision-making skills.
- To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.

PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To provide conceptual knowledge and application skills in the domain of Commerce studies with Computer Applications to sharpen students' analytical and decision-making skills.
PO2	To emphasis the students with problem solving in the real business environment by way of Industrial training, case studies and projects.
PO3	To enable professional skill in the application of computer in a globalised environment with effective use of IT tools.
PO4	To facilitate skills and abilities to become competent and competitive to be assured of good careers and job placements.
PO5	To develop skilled manpower in the various areas like Banking, Accounting, Marketing Taxation, Entrepreneurship, Finance, Human Resources, Management, Computer and Management Information System, Communication, Business Law, mathematics, statistics etc.,

Credit distribution for Part I to Part V for Two Semesters Language:

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I, II, III & IV
II (12 Credits)	English	4	4 x 3 = 12	I, II, III & IV
III (108 Credits)	Core (Credits 3)	2	2 x 3 = 6	I to VI
	Core (Credits 4)	15	15 x 4 = 60	I to VI
	Core Practical (Credits 2)	2	2 x 2 = 4	I & II
	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)	4	4 x 2 = 8	III to VI
	Internship	1	1 x 2 =2	V
IV (8 Credits)	Environmental Studies (AECC)	1	1 x 2 =2	I
	Basic Tamil/ Advance Tamil /Human Rights and Women's Rights (AECC)	1	1 x 2 =2	II
	Generic Elective (GE)	2	1 x 2 =2	VI
	Innovation and IPR/ Innovation, IPR and Entrepreneurship (AECC)	1	1 x 2 =2	VI
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/ Sports/Clubs	-	1 x 2 =2	I to II
Total Credits			**142**	

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

CURRICULUM
PROGRAMME- B.COM (CA)
Academic year 2023-24

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
First Semester										
Part-I										
231TL1A1TA		Tamil-I					25	75	100	
231TL1A1HA	Language-I	Hindi-I	4	1	-	3	25	75	100	3
231TL1A1MA		Malayalam-					25	75	100	
231TL1A1FA		French-I					25	75	100	
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
235CM1A1CP	Core-III Practical	Desktop Publishing	-	-	4	3	40	60	100	2
232MT1A1IA	IDC-I	Business Mathematics	4	-	-	3	25	75	100	4
Part-IV										
233MB1A1AA	AECC-I	Environmental Studies	2	-	-	3	50	-	50	2
Part-V										
235CM1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

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

Dr.N.G.P. Arts and Science College
APPROVED
15th   AC - 15th   GB 20th
12/6/2023   14/7/2023   05/08/2021

Dr.NGPASC
COIMBATORE | INDIA

B.Com (CA) (Students admitted during the AY 2023-24)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
Second Semester										
Part-I										
231TL1A2TA	Language-I	Tamil-II	4	1	-	3	25	75	100	3
231TL1A2HA		Hindi-II					25	75	100	
231TL1A2MA		Malayalam-II					25	75	100	
231TL1A2FA		French-II					25	75	100	
Part-II										
231EL1A2EA	Language-II	English-II	4	-	1	3	25	75	100	3
Part-III										
235CR1A2CA	Core-IV	Business Law	4	-	-	3	25	75	100	4
235BP1A2CA	Core-V	Advanced Financial Accounting	5	1	-	3	25	75	100	4
235CM1A2CP	Core-VI Practical	Worksheet Modeling	-	-	4	3	25	75	100	2
232MT1A2IA	IDC-II	Business Statistics	4	-	-	3	25	75	100	4
Part-IV										
231TL1A2AA/ 231TL1A2AB/ 235CR1A2AA	AECC-II	Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights	2	-	-	3	50	-	50	2
Part-V										
235CM1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part-III										
231TL1A3TA	Language-I	Tamil-III	3	1	-	3	25	75	100	3
231TL1A3HA		Hindi-III					25	75	100	
231TL1A3MA		Malayalam-III					25	75	100	
231TL1A3FA		French-III					25	75	100	
231EL1A3EA	Language-II	English-III	4	-		3	25	75	100	3
235CM1A3CA	Core-VII	Cost Accounting	5		-	3	25	75	100	4
235CM1A3CB	Core-VIII	Problem Solving and Programming with C++	5	-	-	3	25	75	100	4
235BI1A3CB	Core-IX	Company Law	4	-	-	3	25	75	100	4
232CO1A3IA	IDC-III	Business Economics	4	-	-	3	25	75	100	4
235CM1A3SP	SEC Practical-I	Programming in C++	-	-	4	3	25	75	100	2
Total			25	1	4	-	-	-	700	24

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part-III										
231TL1A4TA	Language-I	Tamil-IV	3	1	-	3	25	75	100	3
231TL1A4HA		Hindi-IV								
231TL1A4MA		Malayalam-IV								
231TL1A4FA		French-IV								
231EL1A4EA	Language-II	English-IV	4	-	-	3	25	75	100	3
235PA1A4CA	Core-X	Corporate Accounting	5	1	-	3	25	75	100	4
235CM1A4CA	Core-XI	Database Management System	5	-	-	3	25	75	100	4
235CO1A4CB	Core-XII	Entrepreneurial Development	3	-	-	3	25	75	100	3
234CS1A4IC	IDC-IV	Smart Banking Technologies	4	-	-	3	25	75	100	4
235CM1A4SP	SEC Practical-II	Database Management System	-	-	4	3	25	75	100	2
Total			24	2	4	-	-	-	700	23

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
Fifth Semester										
Part-III										
235CM1A5CA	Core-XIII	Auditing and Corporate Governance	5	1	-	3	25	75	100	4
235AT1A5CA	Core-XIV	Income Tax Law and Practice	5	1	-	3	25	75	100	4
235CO1A5CB	Core- XV	Research Methodology	4	-	-	3	25	75	100	4
235CM1A5CB	Core-XVI	Visual Basic	4	-	-	3	25	75	100	4
235CM1A5DA	DSE-I	Financial Management	4	-	-	3	25	75	100	4
235CI1A5DA		E-Business Technology					25	75		
235CO1A5DA		Human Resource Management					25	75		
235BA1A5DA		Service Marketing					25	75		
235CM1A5TA	IT	Industrial Training	-	-	-	3	25	75	100	2
235CM1A5SP	SEC Practical-III	Programming in Visual Basic	-	-	4	3	40	60	100	2
235CM1A5GP	GE	E-Commerce	2	-	-	-	-	50	50	2
Total			24	2	4	-	-	-	750	26

Dr.NGPASC
COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	CIA	ESE	Total	Credits
Sixth Semester										
Part-III										
235BA1A6CA	Core-XVII	Management Accounting	5	-	-	3	25	75	100	4
235CM1A6CA	Core-XVIII	Web Designing	3	-	-	3	25	75	100	3
235CM1A6CV	Core-XIX Project	Project Viva Voce	-	-	8	3	25	75	100	4
235CM1A6SP	SEC Practical-IV	Web Designing	-	-	4	3	25	75	100	2
235CM1A6DA	DSE-II	Financial Markets and Services	4	-	-	3	25	75	100	4
235CI1A6DA		Enterprise Resource Planning								
235CR1A6DA		HR Information System								
235BI1A6DA		Retail Marketing								
235FI1A6DB	DSE-III	Security Analysis and Portfolio Management	4	-	-	3	25	75	100	4
235CI1A6DB		Information Security								
235CR1A6DB		Total Quality Management								
235BA1A6DB		Digital Marketing								
Part-IV										
235BI1A6AA	AECC-III	Innovation and IPR	2	-	-	3	50	-	50	2
Total			18		12	-	-	-	650	23
***Grand Total**									4200	142

***Total Credit should not exceed 142 credits**

B.Com. CA (Students admitted during the AY 2023-24)

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	235CM1A6DA	Financial Markets and Services
2	235CI1A6DA	Enterprise Resource Planning
3	235CR1A6DA	HR Information System
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	Information Security
3	235CR1A6DB	Total Quality Management
4	235BA1A6DB	Digital Marketing

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

GENERIC ELECTIVE
COURSES(GE)

The following are the courses offered under Generic Elective Course
Semester V (GE-I)

S. No.	Course Code	Course Name
1	235CM1A5GP	E-Commerce

EXTRA CREDITCOURSES

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

S. No.	Course Code	Course Name
1	235CM1ASSA	Business Ethics
2	235CM1ASSB	Cyber Security and Cyber Law

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 oneBasic Tamil coursein the second semester.

<center>(OR)</center>

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 45th working day)	5
2	Model (All 5 Units) (On completion of 85th 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.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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	• Engagement in class • Listening Skills • Behaviour
2	Case Study Presentation/ Term Paper	• Identification of the problem • Case Analysis • Effective Solution using creativity/imagination
3	Field Study	• Selection of Topic • Demonstration of Topic • Analysis & Conclusion
4	Field Survey	• Chosen Problem • Design and quality of survey • Analysis of survey
5	Group Discussion	• Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill
6	Presentation of Papers in Conferences	• Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	• Chosen Domain • Quality of the work

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

		• Analysis of the Report • Presentation
8	Book Review	• Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	• Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	• Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	• Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	• Knowledge and Content • Organization • Understanding • Presentation
13	Assignment	• 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

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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 orVI 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 orVI 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	

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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
- AEEC

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

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 & AEEC

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

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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	
Basic Tamil		**Advanced Tamil**	
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 ½ 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		

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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

- ✓ Skill Development
- ✓ Entrepreneurial Development
- ✓ Employability
- ✓ Innovations
- ✓ Intellectual Property Rights
- ✓ Gender Sensitization
- ✓ Social Awareness/ Environment
- ✓ 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 போறாண்டி' 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

B.Com. CA (Students admitted during the AY 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

1   தமிழ் மொழிப்பாடம் - 2022-2023, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் – 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை – 600 098.

References

1   பேராசிரியர் புலவர் சோம. இளவரசு , எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு – மணிவாசகர் பதிப்பகம், சென்னை – 600 108.

2   பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு - 2013 , இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை-600 004.

3   இணையதள முகவரி: https://www.tamilvu.org

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

✓	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. CA (Students admitted during the AY 2023-24)

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- डाँवी.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 सभा चेनैई -17

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

✓	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. CA (Students admitted during the AY 2023-24)

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

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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
• Saluer • Enter en contact • avec quelqu'un. • Se presenter. • S'excuser	En cours de cuisine, premiers contacts avec les members d'un groupe	• Comprendre des personnes qui se saluent. • Ēchanger pour entrer en contact, se présenter, saluer, s'excuser. • Communiquer avec *tu* ou *vous*. • Comprendre les consignes de classe • Ēpeler son nom et son prénom. Computer jusqu'à 10.

Unit II   **Enchanté I Page 20**   12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
• Demander de se presenter. • Présenter quelqu'un.	Dans la classe de français, se presenter et remplir une fiche pour le professeur.	• Comprendre les informations essentielles dans un échange en milieu professionnel. • Ēchanger pour se presenter et présenter quelqu'un.

Unit III   **J'adore I Page 30**   12 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
• Exprimer ses gouts.	Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation	• Dans une soirée de recontres rapid comprendre des personnes qui échangent sur elles et sur leurs goût • Comprendre une personne qui parler des goûts de quelqu'un d'autre

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

Unit IV   **J'adore I Page 30**   14 h

Objectifs de Communication	Tâche	Activités de réception et de production orale
• Présenter quelqu'un	Dans un café, participer à une soirée de rencontres rapides et remplir de taches d'appréciation	• 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 passes. 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	✓	✓			✓

COURSE FOCUSES ON

✓	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

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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/2019/0 3/08/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	✓	✓	✓	✓	

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. CA (Students admitted during the AY 2023-24)

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

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.

235CM1A1CP	DESKTOP PUBLISHING	SEMESTER I

Total Credits: 2
Total Instructions Hours: 48 h

S.No.	Contents
1	To create a different Shapes and design by various shape.
2	To create a text, convert it into an object and design it.
3	To create a Text by using the Envelope tool and Text to Path.
4	Tracing the object by using Bezier tool.
5	Designing a simple greeting card by using Artistic Media tool.
6	Designing a Visiting Card.
7	Create a text and added different effect.
8	Insert the picture place the text and design.
9	Import two or more images design by using blending options.
10	Import the image and change the background.
11	Added two image and used crop and move tool.
12	Create a Photo Collage in Photoshop.

Note: Workout 10 programmes out of 12 programmes

References

1   Kral Mojmir, 2013, "Adobe Photoshop CS6", Grada Publishers.

2   Conrad Chavez, Andrew Faulkner 2019, "Adobe Photoshop Classroom in a Book (2020 Release)", Pearson Education Publishers.

Dr.NGPASC
COIMBATORE | INDIA

B.Com (CA) (Students admitted during the AY 2023-24)

Course Code	Course Name	Category	L	T	P	Credit
232MT1A1IA	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

✓	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. CA (Students admitted during the AY 2023-24)

232MT1A1IA	BUSINESS MATHEMATICS	SEMESTER I

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%

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

Text Book

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
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

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

Dr.NGPASC
COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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;

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2023-24)

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.

B.Com. CA (Students admitted during the AY 2023-24)