

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

2023-24 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System) B.Com. Finance

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

Programme: B.Com. Finance

Eligibility:

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

Programme Educational Objectives:

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

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



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PROGRAMME OUTCOMES:

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

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



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Part	Subjects	No. of Papers	Credit	Semester No.
I	Tamil / Hindi / Malayalam /French	4	4 x 3 = 12	I & IV
п	English	4	4 x 3 = 12	I & IV
	Corre (Credite 2.4)	4	4 x 3 = 12	
	Core (Credits 3,4)	14	14 x 4 = 56	I to VI
	Core Non-Lab Practical (Credit 2)	1	$1 \ge 2 = 2$	Ι
ш	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, IV, V& VI
	Industrial Training	1	$1 \ge 2 = 2$	v
	Environmental Studies (AECC -I)	1	$1 \ge 2 = 2$	I
IV	Basic Tamil/ Advance Tamil / Human Rights and Women's Rights (AECC- II)	1	$1 \ge 2 = 2$	II
IV	Generic Elective (GE) (AEEC)	1	$1 \ge 2 = 2$	v
	Innovation and IPR (AECC-III)	1	$1 \ge 2 = 2$	VI
v	Extension Activity NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	1	$2 \ge 1 = 2$	I & II
	TOTAL CREDITS		142	Same Bar

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



CURRICULUM

B.COM. FINANCE

	Course					Exam	M	lax Ma	rks	
Course Code	Category	Course Name	L	Т	Р	(h)	CIA	ESE	Total	Credit
First Semester								i ive		
Part-I										
231TL1A1TA	- AND - N	Tamil-I					- Josef	i Anna		
231TL1A1HA	Language-I	Hindi- I	4	1		3	25	75	100	3
231TL1A1MA	Language-1	Malayalam-I	4	1		,	25	15	100	5
231TL1A1FA		French – I				area de la	best of	ng Kint		
Part-II							100.00			
231EL1A1EA	Language-II	English-I	4	-	1	3	25	75	100	3
Part-III										- 11
235PA1A1CA	Core – I	Financial Accounting	5	1	1	3	25	75	100	4
235CI1A1CA	Core – II	Principles of Management	4	-	-	3	25	75	100	4
235FI1A1CP	Core Non- Lab Practical – I	Accounting Skill			4	3	40	60	100	2
235CO1A1IA	IDC-I	Business Economics	4	-	-	3	25	75	100	4
Part-IV			14					1		
233MB1A1AA	AECC-I	Environmental Studies	2	-	-		50	10.00	50	2
Part - V						1 1 ⁰			Long Street	
235FI1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	1	1973 A 1963	50	-	50	1
	Total		23	2	5	-			700	23



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13/6/23	AC-15th 14/19/23 5/8/23



	Course					Exam	I	Max Ma	ırks	
Course Code	Category	Course Name	L	Т	P	(h)	CIA	ESE	Total	Credits
Second Semest	er									8
Part-I										
231TL1A2TA		Tamil-II								
231TL1A2HA	Language-I	Hindi-II	4	1	-	3	25	75	100	3
231TL1A2MA	Language-1	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
235FI1A2CA	Core - V	Principles of Marketing	4	-	-	3	25	75	100	3
234AI1A2IA	IDC- II	Financial Technology	4	-	-	3	25	75	100	4
Part-IV										
231TL1A2AA		Basic Tamil								
231TL1A2AB	AECC-II	Advanced Tamil	2	-	- 1	-	50	-	50	2
235CR1A2AA		Human Rights and Women's Rights								
Part-V										
235FI1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	1	-	-	-	50	-	50	1
	Total		27	2	1			1.	700	24



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Bos-16th	AC- 16th	GB-2135					
17/10/2023	13/12/2023	05/01/2024					



	Course		28.7	T	P	Exam (h)	M	Credits		
Course Code	Category	Course Name	L	Т	Р		CIA	ESE	Total	Credits
Third Semester					-				5.	
Part-I					1					
231TL1A3TA		Tamil-III								
231TL1A3HA		Hindi-III	3	1		3	25	75	100	3
231TL1A3MA	Language-I	Malayalam-III		1			25		100	5
231TL1A3FA		French–III								
Part-II										
231EL1A3EA	Language-II	English-III	3	1	-	3	25	75	100	3
Part-III										
235CM1A3CA	Core – VI	Cost Accounting	5	-	-	3	25	75	100	4
235FI1A3CA	Core – VII	Financial Management	4	1	-	3	25	75	100	3
235BI1A3CB	Core – VIII	Company Law	4	-	-	3	25	75	100	4
232MT1A3IA	IDC- III	Business Mathematics	4	-	-	3	25	75	100	4
235FI1A3SP	SEC-I Practical -I	Financial Analysis	-	-	4	3	40	60	100	2
	Total		23	3	4				700	23

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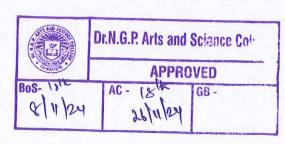
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Bos-17th	AC- 17th	GB -							
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a a 1	Course		-		D	Exam	Max Marks			Credits	
Course Code	Category	Course Name	L	Т	Р	(h)	CIA	ESE	Total		
Fourth Semest	er										
Part-I						-					
231TL1A4TA		Tamil-IV			1						
231TL1A4HA	Language-I	Hindi-IV				3	25				
231TL1A4MA		Malayalam-IV	3	1	-			75	100	3	
231TL1A4FA		French–IV									
Part- II					3	(-))					
231EL1A4EA	Language-II	English-IV	3	1	-	3	25	75	100	3	
Part-III								çia P			
235PA1A4CA	Core – IX	Corporate Accounting	5	1	-	3	25	75	100	4	
235FI1A4CA	Core – X	Financial Institution and Services	4	÷-	-	3	25	75	100	4	
235FI1A4CB	Core - XI	Banking Theory Law and Practice	4	-	a _	3	25	75	100	3	
232MT1A4IA	IDC- IV	Business Statistics	4	-	-	3	25	75	100	4	
235FI1A4SP	SEC–II Non- Lab Practical -I	Entrepreneurial Skills	-		4	3	40	60	100	2	
Total			23	3	4				700	23	

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Course	Course					Exam	Ma	ax Marks		
Code	Category	Course Name	L	Т	P	(h)	CIA	ESE	Total	Credit
Fifth Semester										
Part-III							-			i Threat
235CR1A5CA	Core – XII	Advanced Corporate Accounting	5	-	-	3	25	75	100	4
235AT1A5CA	Core – XIII	Income Tax Law and Practice	5	1	-	3	25	75	100	4
235FI1A5CA	Core – XIV	Auditing and Corporate Governance	5	-	-	3	25	75	100	3
235CO1A5CB	Core - XV	Research Methodology	4		-	3	25	75	100	4
235FI1A5SP	SEC-III Practical- II	Applied Research Methods	1		4	3	40	60	100	2
235FI1A5DA	and the second	Financial Markets	- YNU	and a						
235IB1A5DA		International Business Environment						12.		1.1120
235BI1A5DA	DSE-I	Advertising and Salesmanship	4	-	-	3	25	75	100	4
235CO1A5DA	ia per	Human Resource Management								
235FI1A5TA	IT	Industrial Training	1	-	-	-	40	60	100	2
Part-IV			_							
	GE		-	-	2	-	50	-	50	2
Fotal			23	1	6				750	25



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Course Code	Course	C. N		T	D	Exa	N	lax I	Marks	G 14
Course Code	Category	Course Name	L	Т	Р	m (h)	CIA	ES	Tota	Credit
Sixth Semester	r						B. in b g	e-oß	120-156	
Part-III							1. A.	10		
235BA1A6CA	Core – XVI	Management Accounting	5	-	-	3	25	75	100	4
235FI1A6CA	Core – XVII	Business Taxation	4	-	-	3	25	75	100	4
235FI1A6CV	Core - XVIII	Project work	<u>.</u>	-	8	3	40	60	100	4
235FI1A6SA	SEC- IV	Insurance and Risk Management	3	-	-	3	25	75	100	2
235FI1A6DA		Investment Management				- 3	25			
235IB1A6DA	DSE-II	India's Foreign Trade and Legislation	4	-	-			75	100	4
235BI1A6DA	olegia - ter la	Retail Marketing				a signa				
235CO1A6DA	Organizational Behavior									
235FI1A6DB		Security Analysis and Portfolio Management					1923 1923 1922		443 a	
235IB1A6DB	DSE-III	International Banking and Finance	4			- 3	25	75	100	4
235BI1A6DB		Customer Relationship Management								
235CO1A6DB		Industrial Relations and Labour Law							.X	
Part-IV										
35BI1A6AA	AECC-III	Innovation and IPR	2	-	-		50	-	50	2
Total			22	-	08				650	24
		Grand Total		L			<u> </u>	I	4200	142



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

9

DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Discipline Specific Elective I) List of Elective Courses

S. No.	Course Code	Name of the Course
1	235FI1A5DA	Financial Markets
2	235IB1A5DA	International Business Environment
3	235BI1A5DA	Advertising and Salesmanship
4	235CO1A5DA	Human Resource Management

Semester VI (Discipline Specific Elective II) List of Elective Courses

S. No.	Course Code	Name of the Course
1	235FI1A6DA	Investment Management
2	235IB1A6DA	India's Foreign Trade and Legislation
3	235BI1A6DA	Retail Marketing
4	235CO1A6DA	Organizational Behavior

Semester VI (Discipline Specific Elective III) List of Elective Courses

S. No.	Course Code	Name of the Course
1	235FI1A6DB	Security Analysis and Portfolio Management
2	235IB1A6DB	International Banking and Finance
3	235BI1A6DB	Customer Relationship Management
4	235CO1A6DB	Industrial Relations and Labour Law



GENERIC ELECTIVE COURSE (GE)

The following are the course offered under Generic Elective Course

Semester V

S. No.	Course Code	Course Name	
1	235FI1A5GP	Financial Literacy	

EXTRACREDITCOURSES

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

Semester III

S. No.	Course Code	Course Name
1	235FI1ASSA	Competitive Examinations for Commerce
2	235FI1ASSB	Personal Finance



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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.



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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/cocurricular/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.



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(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.



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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
C. Later	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:

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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.



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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 DomainQuality of the work



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		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 StyleSpelling and GrammarReferences

ii) Distribution of External M	arks (ESE)		
	Total	:	75
	Written Exam	:	75

Marks Distribution for Practi	cal course		
	Total	:	100
	Internal	:	40
	External	:	60



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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
21 ¹¹	A STATE OF A	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	with the second	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.



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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		12	Option - 1 Paper title	
			Option - 2 Paper title	2
			Option - 3 Paper title	
2			Option - 1 Paper title	2
a and an a			Option – 2 Paper title	
			Option - 3 Paper title	



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S.No.	Student Name	Class	Propo	Proposed Course for Exemption	
		1. T	Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	V or VI semester

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.



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Credit Category 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 1 (Oral/Poster) Lab on Project 1 Innovation / Incubation / Patent / Sponsored 1 Projects / Consultancy Representation in State / National level 1 celebrations Awards/Recognitions/Fellowships 1

A maximum of 1 credit under each category is permissible.

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.



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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



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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.

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 AECC & AEEC



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

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

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 - 5)
Basic Ta	<u>imil</u>	Advanced Tan	nil
Section	-A	Section -A	
Choose the correct answ	er 10x2=20	Choose the correct answer	10x1=10
Section	-В	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



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

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5 = 04 Mark	MCQ		Marks
Section - B	3 x 3 = 09 Mark	Answer ALL Questions	25 Mark	secured will be
Section - C	2 x 6 = 12 Mark	Either or Type ALL Questions Carry Equal Marks		converted To 5 mark

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

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

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

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

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



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Course Code	Course Name	Category	L	Т	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		1	1		1
CO2	1			1	
CO3		1	100		1
CO4		the second s	1		i a michael
CO5	1			1	1

COURSE FOCUSES ON

✓ S	kill Development	~	Entrepreneurial Development
✓ E	mployability	~	Innovations
✓ Ir	ntellectual Property Rights	~	Gender Sensitization
✓ Se	ocial Awareness/ Environment	~	Constitutional Rights/ Human Values/ Ethics



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 1. இலக்கிய வரலாறு 2. பாரததேசம் - பாரதியார் 3. படி - பாரதியார் 3. படி - பாரதியார் 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை - நாமக்கல் கவிஞர் 5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 6. திரைத்தமிழ் - 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 - பட்டுக்கோட்டை கல்யான சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே,' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யான சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே,' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யான சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே,' எனத் தொடங்கும் பாடல் - கண்ணதாசன் Unit II புதுக்கவிதைகள் - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. கடமையச் செய் - மீரா 3. மலையாளக் காற்று - சிற்பி 4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் 5. கள்னிமாடம் - மர.மத்துக்குமார் 3. ஹைக. கவிதைகள் - 10 கவிதைகள் Unit II பெண்ணியம் 09 h 1. தொலைந்து போனேன் - தாமரை 2. நீரில் அலையும் முகம் - அ. வென்னலிலா 3. தற்காத்தல் - பொன்மணி வைரமுத்து 4. ஏனிந்த வித்தியாசங்கள் ? - மல்லிகா 	The second s	TAMIL - I SEMES	TER I
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1. இலக்கிய வரலாறு - மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள் 2. பாரததேசம் - பாரதியார் 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை - நாமக்கல் கவிஞர் 5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 5. திரைத்தமிழ் அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி ' எனத் தொடங்கும் பாடல் - உடுமலை நாராயண கவி ஆ) 'சம்மா கிடந்த நிலத்தை ' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே ' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே ' எனத் தொடங்கும் பாடல் - மருதகாசி ஈ) 'உன்னை அறிந்தால்' 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 5. மலையாளக் காற்று - சிற்பி 4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் 5. கன்னிமாடம் - மு.மேத்தா 5. களிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன் 7. ஜந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார் 5. ஹகூ கவிதைகள் - 10 கவிதைகள் Unit III பென்ணியம் 09 h . தொலைந்து போனேன் - தாமரை 2. தீரில் அலையும் முகம் - அ. வெண்ணிலா 5. தற்காத்தல் - பொன்மணி வைரமுத்து 5. ஏனிந்த வித்தியாசங்கள் ? - மல்லிகா			
 2. பாரததேசம் - பாரதியார் 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை - நாமக்கல் கவிஞர் 5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 5. 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 - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே' எனத் தொடங்கும் பாடல் - பருதகாசி 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. கள்னிமாடம் - மு.மேத்தா 5. கள்னிமாடம் - யு.மேத்தா 5. கள்னிமாடம் - வர. மருத்துக்குமார் 6. இதாலைந்து போனேன் - தாமரை 6. திரில் அலையும் முகம் - அ. வென்ணிலா 6. தற்காத்தல் - பொன்மணி வைரமுத்து 6. ஏளிந்த வித்தியாசங்கள் ? - மல்லிகா	Unit I மறுமலர்ச்	சிக் கவிதைகள்	13 h
2. பாரததேசம் - பாரதியார் 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை - நாமக்கல் கவிஞர் 5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 5. 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 - மருதகாசி ஈ) 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன் Unit II புதுக்கவிதைகள் 13 h 2. இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. கடமையைச் செய் - மீரா 3. மலையாளக் காற்று - சிற்பி 4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் 5. கன்னிமாடம் - மு.மேத்தா 5. களினிமாடம் - வு.மேத்தா 5. களினிமாடம் - வருக்துக்குமார் 5. கன்னிமாடம் - நா. முத்துக்குமார் 5. தனிலதகள் - 10 கவிதைகள் 5. தாரலைந்து போனேன் - தாமரை 6. தொலைந்து போனேன் - தாமரை 5. தற்காத்தல் - பொன்மணிவைரமுத்து 5. ஏனித்த வித்தியாசங்கள் ? - மல்லிகா	1. இலக்கிய வரலாறு	- மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பன	னிகள்
 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை - நாமக்கல் கவிஞர் 5. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 5. திரைத்தமிழ் அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத் தொடங்கும் பாடல் - உடுமலை நாராயண கவி ஆ) 'சும்மா கிடந்த நிலத்தை' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சம்மா கிடந்த நிலத்தை' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே' எனத் தொடங்கும் பாடல் - மருதகாசி ஸ் 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - மருதகாசி ஸ் 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன் Unit II புதுக்கவிதைகள் 13 h இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. கடமையைச் செய் - மீரா 8. மலையானக் காற்று - சிற்பி 9. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் 5. கன்னிமாடம் - மருத்தா 5. கள்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன் ? ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார் 6. ஹைக. கவிதைகள் - 10 கவிதைகள் 09 h . தொலைந்து போனேன் - தாமரை . நீரில் அலையும் முகம் - அ. வெண்ணிலா . தற்காத்தல் - பொன்மணி வைரமுத்து . எனிந்த வித்தியாசங்கள் ? - மல்லிகா 	2. பாரததேசம்		
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 5. 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 - மருதகாசி ஈ) 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன் Unit II புதுக்கவிதைகள் 13 h இலக்கிய வரலாறு புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் கடமையைச் செய் மலையாளக் காற்று சிற்பி ஒப்பிலாத சமுதாயம் ஆரேர் தமிழ்நாடன் கரிக்கிறது தாய்ப்பால் வருக்கள் 7. ஐந்தாம் வகுப்பு 'அ' பிரிவு நா. முத்துக்குமார் வைறகூ கவிதைகள் 10 கவிதைகள் 09 h தொலைந்து போனேன் தாமரை தற்காத்தல் வன்னிலா தற்காத்தல் வன்தி போகனன்? மன்னிலா தற்காத்தல் பல்லிகா 			
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Unit IV சிறுகதைகள்		15 h
 இலக்கிய வரலாறு கனகாம்பரம் ஆற்றங்கரைப் பிள்ளையார் வொம்மை காய்ச்சமரம் காட்டில் ஒருமான் வேட்கை 	- சிறுகதையின் தோற்றமும் வளர்ச்சியும் - கு.ப.ராஜகோபாலன் - புதுமைப்பித்தன் - ஜெயகாந்தன் - கி. ராஜநாராயணன் - அம்பை - சூர்யகாந்தன்	
Unit V பயிற்சிப் பகுதி		10 h
அ. இலக்கணம்		

வல்லின ஒற்று மிகும், மிகா இடங்கள் - ஒற்றுப்பிழை நீக்கி எழுதுதல்
 ர,ற-ல,ழ,ள - ண,ந,ன வேறுபாடு - ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்)
 ஆ. படைப்பாக்கம்
 கவிதை - எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை)
 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



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Course Code	Course Name	Category	L	Т	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	✓		and a state of the second	1	~
CO2		1	il suite de la companya de la		1
CO3				×	4 45
CO4	✓		✓		
CO5	1	1	1		1

COURSE FOCUSES ON

1	Skill Development	1	Entrepreneurial Development
✓	Employability	 ✓ 	Innovations
✓	Intellectual Property Rights	 ✓ 	Gender Sensitization
 ✓ 	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



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COIMBATORE | INDIA

231TL1A1HA	HINDI-I SEMES	TER I
	Total Credits:	3
	Total Instruction Hours:	60 h
	Syllabus	
Unit I		13 h
गद्य – नूतनगद्यसंग्रह(जयप्रका पाठ 4- राष्ट्रपितामहात्मागाँधी	श)पाठ 1- रजियापाठ 2- मक्रीलपाठ 3- बहतापानीनिर्मला	
Unit II		13 h
कहानीकुंज- डाँवी.पी. 'अमिता	'भ'(पाठ 1-4)	
Unit III		12 h
व्याकरण : शब्दविचार (संज्ञा,	सर्वनाम,विशेषण)	
Unit IV		12 h
अनुच्छेद लेखन		
Unit V		10 h
अनुवाद अभ्यास-।।। (केवल अं	ांग्रेजी से हिन्दी में) (पाठ 1 to 10)	
Text Books		
1 प्रकाशक: सुमित्रप्रकाश 211001	शन 204 लीलाअपार्ट्मेंट्स, 15 हेस्टिंग्सरोड′अशोकनगरइल	नाहाबाद
2 प्रकाशक: गोविन्दप्रका	शनसदरबाजार, मथुराउत्तरप्रदेश-281001	
3 पुस्तक: व्याकरण प्रदिप	प रामदेवप्रकाशक: हिन्दी भवन 36 टेगोर नगर इलाहाबाद-2	

- 4 पुस्तक: व्याकरण प्रदिप रामदेवप्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024
- 5 प्रकाशक: दक्षिण भारत प्रचार सभा चेनैई -17



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Course Code	Course Name	Category	L	Т	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	К3
CO5	Build the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√			1	1
CO2		N. Constant			1
CO3		1	1		(for ?
CO4	✓	R. C. M. S. Street M.	89.9	1	
CO5	CONTRACTOR AND A	1	DAVE:		1

COURSE FOCUSES ON

 ✓ 	Skill Development	 ✓ 	Entrepreneurial Development
1	Employability	1	Innovations
 ✓ 	Intellectual Property Rights	\checkmark	Gender Sensitization
1	Social Awareness/ Environment	\checkmark	Constitutional Rights/ Human Values/ Ethics



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COIMBATORE | INDIA

231TL1A1MA	MALAYALAM - I	SEMESTER I
		Total Credits: 3
	Total Ins	struction 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 Apj	olication	12 h
Expansion of ideas, Gener	al Essay and Translation	

Text Books

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

References

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



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Course Code	Course Name	Category	L	т	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	К2
CO4	Measure the Cultural Activity in France	К3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1				1
CO2					1
CO3	n Sault in Local p	Walk Weiss and all as new			1. 1. 1. 1. 1.
CO4	1	al this data are the	1	81	1
CO5	1		1		

COURSE FOCUSES ON

 ✓ 	Skill Development	1	Entrepreneurial Development
 ✓ 	Employability	 ✓ 	Innovations
	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment		Constitutional Rights/Human Values/ Ethics



Dr.NGPASC

231TL1A1FA

FRENCH - I

SEMESTER I

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

12 h

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 <i>tu</i> ou <i>vous</i>. Comprendre les consignes de classe Ēpeler son nom et son prénom. Computer jusqu'à 10. 		

Unit II Enchanté I Page 20

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

Unit III J'adore I Page 30

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



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Unit IV J'adore I Page 30

Objectifs de Communication	Tâche	 Activités de réception et de production orale Exprimer ses goûts Comprendre une demande laissée sur un répondeur téléphonique. Parler de ses projets de week-end 		
• Présenter quelqu'un	Dans un café, participer à une soirée de rencontres rapides et remplir de taches			
	d'appréciation	a straine provident succ		
Autoévaluation du module I l	Page 40 – Préparation au DELF	A1 page 42		
Demander à quelqu'un de faire quelque chose. Demander poliment.	Organiser un programme d'activités pour accueillir une personne importante	Comprendre une personne demande un service à quelqu'un.		
Parler d'actions passes.		Demander à quelqu'un de faire quelque chose.		
Tu veux bien?	$(T^{*} g_{\mu} - \frac{1}{2} z^{*} - \xi \bar{\xi} - \xi \bar{\xi} - \xi \bar{\xi}^{*} \bar{\xi}$	Imaginer et raconter au passé à partir de situations dessinées.		

Unit V Practical Application

Make in Own Sentences

Text Book

Regine Merieux, Yves Loiseau. 2012. LATITUDES – 1: Méthode de français (Page
1 No: 9-55) Les Editions Dider, Paris, Imprime en Roumanie par Canale en Janvier



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14 h

10 h

Course Code	Course Name	Category	L	т	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

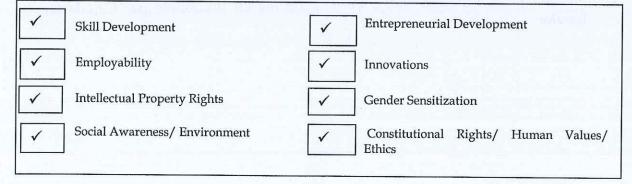
On the successful completion of the course, students will be able to

CO Number				
C01	Identify the various aspects in poetry	K2		
CO2	CO2 Infer linguistic and non-linguistic features of the context for understanding and interpreting			
CO3	Construct sentences and convey messages effectively in real life situations			
CO4	Apply different reading strategies with varying speed			
CO5	Propage modulos with their own ideas and another the 1 st			

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~		1	✓	1
CO2		✓		in the second	1
CO3	1	√		1	
CO4			1		
CO5	1	~			1

COURSE FOCUSES ON





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ENGLISH-I

SEMESTER I

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies

Nissim Ezekiel: The Worm- Author's Biography- title indications- outlineparaphrasing the poem- context of poem- form- poetic devices- enjambmenttechniques- Annotations

Niyi Osundare: Our Earth Will Not Die- Author's Biography- title indicationsoutline- paraphrasing the poem- context of poem- form- poetic devicesenjambment- techniques- Annotations

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

Unit II Listening Skills

Listening vs. hearing- Types of listening, Tips to enhance Listening Skills, Nonverbal 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

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

14 h

12 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



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Unit V Writing Skills

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

- Gardiner, A. G. 1926. Alpha of the Plough: Second series, J.M. Dent & Sons Ltd., London, United Kingdom. pg.no-151-156. (Unit I)
- Ezekiel, Nissim. "The Worm," Crazy Romantic Love, www.
 2 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

- Our Earth Will Not Die By Niyi Osundare." Studocu.Com, studocu.com 1 /in/document/bangalore-university/bachelor-of-computer-applications
- /1586771577-our-earth-will-not-die/27675462. Accessed 3 Aug. 2022. OnSuperstitions."THEHISTORIAN,thehistorian1947.wordpress.com/2019/0
- 2 3/08/on-superstitions-by-a-g-gardiner. Accessed 3 Aug. 2022.

Swales, John M. & Feak, Christine B. 2012. Academic Writing for Graduate

- 3 Students: Essential Tasks and Skills, University of Michigan Press, Michigan, United States.
- Rudzka, Brygida -Ostyn, 2003. Word Power: Phrasal Verbs and Compounds:
 A Cognitive Approach, Mouton de Gruyter, New York, United States.



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

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

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	1	1	1	1	
CO2	 Image: A state of the state of	 Image: A second s	alle for the second	an dan da ✔ statestan (1
CO3	an an den and an a	es la legion 7, 11	1		1
CO4	1	1	a superior 🖌 🗸 estas	and the 🗸 second a second	1
CO5	Image: 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	1	1	1	and the second second

COURSE FOCUSES ON

~	Skill Development	Entrepreneurial Development	
1	Employability	✓ Innovations	
	Intellectual Property Rights	Gender Sensitization	la Vini Mere - 1
	Social Awareness/ Environment	Constitutional Rights/ Human Ethics	Values/



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FINANCIAL ACCOUNTING

Total Credits: 4

SEMESTER I

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Accounting and Final Accounts

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

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

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

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)



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

14 h

16 h

12 h

Text Books

- 1 Reddy,T.S. and Murthy,A. 2016. Advanced Accountancy [Second Revised Edition]. Margham Publications, Chennai.
- 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.
- Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced
 4 Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.



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Course Code	Course Name	Category	L	Т	Р	Credit
235CI1A1CA	PRINCIPLES OF MANAGEMENT	CORE	4	-	-	4

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	1		1	1	1
CO2	1		1		1
CO3	1	1		1	1
CO4		1	1	1	1
CO5	1	1		1	1

COURSE FOCUSES ON

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



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235CI1A1CA PRINCIPLES OF MANAGEMENT SEMESTER I

Total Credits: 4 Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Management

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

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

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

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

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.



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10 h

10 h

10 h

9 h

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



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S.No.

CORE NON LAB PRACTICAL: ACCOUNTING SKILL

SEMESTER I

Total Credits: 2 Total Instructions Hours: 48 h

Contents

- 1 To identify accounting rules.
- 2 To classify various subsidiary Books.
- 3 To check debits equal to the credits.
- 4 Classifying direct and indirect income & expenses.
- 5 Classifying various assets and liabilities.
- 6 Preparation of Invoice and Voucher.
- 7 Draw a Bill of Exchange and Promissory Note.
- 8 Bank account opening procedures & documents required.
- 9 Application form filling for Demand Deposit and Time Deposit.
- 10 To observe the financial statement of a company and analyze.



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Course Code	Course Name	Category	L	т	P	Credit
235CO1A1IA	BUSINESS ECONOMICS	IDC	4	-	-	4

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

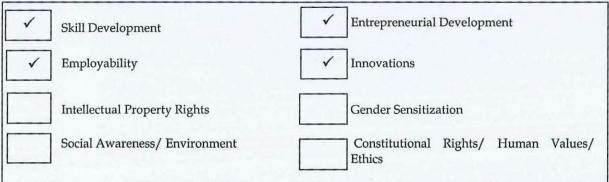
On the successful completion of the course, students will be able to

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.	
CO4	4 infer the impact of monetary and fiscal policy on the firm.	
CO5	examine a firm's contribution to national income.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	the set of the	1	~		1
CO2	1	1	1	1	~
CO3			Contraction of the Physics	1	1
CO4	1	1	~	1	1
CO5	~	1			1

COURSE FOCUSES ON





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235CO1A1IA	BUSINESS ECONOMICS	SEMESTER I

Total Credits: 4 Total Instruction Hours: 48 h

Syllabus

Unit I Demand Analysis

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

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

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

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

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).



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

12 h

9 h

8 h

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.



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Course Code	Course Name	Category	L	т	P	Credit
233MB1A1AA	ENVIRONMENTAL STUDIES	AECC	2	-	-	2

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	К3
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	1		1	an ormanic Sector	a na an thi
CO2			1	ang and and the	
CO3	1	网络拉拉斯	1	(m) annua air	
CO4	1		1	- angladan in parting an	1.1
CO5	1		~		

COURSE FOCUSES ON

\checkmark	
~	-

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



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SEMESTER I

5h

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems

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

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;



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Unit V Human Communities and the Environment& Field Work

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.

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

Course Code	Course Name	Category	L	Т	P	Credit
231TL1A2TA	TAMIL- II	LANGUAGE- I	4	1		3

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)	К3
CO5	மொழி அறிவு (Tamil knowledge)	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	✓	~		et al
CO2	✓			1	
CO3	\checkmark	\checkmark			
CO4	\checkmark		1		
CO5	1			1	

COURSE FOCUSES ON

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



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231TL1A2TA	TAMIL-II SEMES	TER I
	Total Credits:	
	Total Instruction Hours:	60 h
	Syllabus	
Unit I அற இலக்க	ப்பம்	13 h
l. இலக்கிய வரலாறு- பத	னெண்கீழ்க்கணக்குநூல்கள்	
2.திருக்குறள்		
அ. அறன்வலியுறுத்தல்- அ	அ. எண் 04	
ஆ. நட்பாராய்தல் 🛛 - அ. எ	ाळंग 80	
இ. நாடு- அ. எண் 74		
ஈ. குறிப்பறிதல்- அ. எண்	110	
Jnit II அற இலக்கி	ப்பட	13 h
l. நாலடியார் -	அறிவுடைமை	
	வயார் - 10 பாடல்கள் 6, 7, 9, 10, 14, 16, 17, 23, 26, 30	
3. இனியவைநாற்பது- பூத	5ஞ்சேந்தனார் - முதல் 10 பாடல்கள்	
Jnit III அறநெறிக் ச	கட்டுரைகள்	09 h
. இலக்கியவரலாறு – தமி	ழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்	
. கலைகள்-உ.வே.சா		
. சங்க நெறிகள்- வ.சுப.ம	பாணிக்கம்	
Jnit IV அறநெறிக் ச		15 h
		15 11
. வீர வணக்கம் - க.சை . தமிழர் பண்பாடு - டாச்		
	ச்சி - முனைவர் ப.அர.நக்கீரன்	
Jnit V பயிற்சிப் ப	ததி	10 h
.இலக்கணம்-வழு, வழுவ		
.அலுவலகம் சார்ந்த கடி	தம் -விண்ணப்பங்கள், வேண்டுகோள்,முறையீடு	



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Text Book

தமிழ் மொழிப்பாடம்-2023-2024,தொகுப்பு: தமிழ்த்துறை, டாக்டர் 1 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. .
- தமிழ் இணையக் கல்விக்கழகம் TAMIL VIRTUAL ACADEMY. வலைதள முகவரி: <u>https://www.tamilvu.org</u>



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Course Code	Course Name	Category	L	т	Р	Credit
231TL1A2HA	HINDI- II	LANGUAGE- I	4	1	-	3

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	К2
CO3	Expose the knowledge writing critical views on fiction	К2
CO4	Build creative ability	К3
CO5	Apply the power of creative reading	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	\checkmark			~	✓
CO2	\checkmark	~			~
CO3	\checkmark		~	~	~
CO4	√		√		✓
CO5	\checkmark	✓	✓		1

COURSE FOCUSES ON

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



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231TL1A2HA	HINDI- II	SEMESTER I
		Total Credits: 3
	Total Ins	struction Hours: 60 h
	Syllabus	
Unit I		13 h
आधुनिकपद्य – शबरी(श्रीनरेश	ामेहता)	
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	T	
Unit IV		12 h
पत्र लेखन: (औपचारिक या अन	ौपचारिक)	
Unit V		10 h
अनुवाद अभ्यास-।।। (केवल हि	न्दी से अंग्रेजी में) (पाठ 1 to 10)	
Books		
प्रकाशक: लोकभारती 1	प्रकाशन पहली मंजिल, दरबारी बि	ल्डिंग,महात्मा गाँधी मार्ग

- ्रलाहाबाद. (Unit I)
- 2 प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्ट्मेंट्स, 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 चेनैई. (Unit V)



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Course Code	Course Name	Category	L	Т	Р	Credit
231TL1A2MA	MALAYALAM- II	LANGUAGE - I	4	1	-	3

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	К2
CO3	Expose the knowledge writing critical views on fiction	К2
CO4	Build creative ability	К3
CO5	Apply the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1			1	1
CO2	\checkmark				1
CO3	1	1	1		1
CO4	\checkmark		~	1	1
CO5	1	1	1		1

COURSE FOCUSES ON

 ✓
 Skill Development
 ✓
 Entrepreneurial Development

 ✓
 Employability
 ✓
 Innovations

 ✓
 Intellectual Property Rights
 ✓
 Gender Sensitization

 ✓
 Social Awareness/ Environment
 ✓
 Constitutional Rights/ Human Values/ Ethics



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231TL1A2MA		MALAYALAM- II SEMES	TER I
		Total Credits:	3
		Total Instruction Hours:	60 h
		Syllabus	
Unit I	Novel		12 h
Enmakaje:	Chapter1- Cha	pter5	
Unit II	Novel		10 h
Enmakaje:	Chapter 6- Cha	pter 10	
Unit III	Novel		12 h
Enmakaje:	Chapter 11- Ch	apter 15	
Unit IV	Autobiograp	hy	14 h
Veermatha	lamPoothaKala	am: Chapter 1- Chapter 10	
Unit V	Autobiograp	hy	12 h
Veermatha	lamPootha Kal	am: 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.



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Course Code	Course Name	Category	L	т	P	Credit
231TL1A2FA	FRENCH- II	LANGUAGE - I	4	1	-	3

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	O Number CO Statement CO1 Learn the Basic verbs, numbers and accents				
CO1					
CO2	CO2 Apply the adjectives and the classroom environment in France				
CO3	CO3 Select the Plural, Articles and the Hobbies				
CO4	CO4 Measure the Cultural Activity in France				
CO5	Evaluate the sentiments life style of the French people and the usage of the				

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~				1
CO2	1	✓			1
CO3	man and the second		1	1	1
CO4	~		1		1
CO5	\checkmark	\checkmark	~	1	1

COURSE FOCUSES ON

~	Skill Development	✓	Entrepreneurial Development
\checkmark	Employability	1	Innovations
 ✓ 	Intellectual Property Rights	1	Gender Sensitization
 ✓ 	Social Awareness/ Environment	 ✓ 	Constitutional Rights/ Human Values/ Ethics



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FRENCH-II

SEMESTER II

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

Proposer, accepter,	Organiser une soirée au	1
refuserune invitation.	cinéma avec des amis,	d'invitationsurunréponde
Indiquer la date.	par téléphone et par	urtéléphonique.
	courriel.	Inviter quelqu'un
		accepter
		ourefuserl'invitation.

Unit II		12 h
Prendreet fixer un rendez-vous.	Organiser une soirée au cinéma avec des amis,	-
Demander etindiquerl'heure.	par téléphone et par courriel.	fixentunrendez-vous par téléphonique. Prendreun rendez-vous par telephone

Unit III

12 h Exprimer son point de Exprimer son point de En groupes, choisir un vue positif et négatif. cadeau pour un ami. vuesur des idées de S'informersur le prix. cadeau. S'informersur la Faire des achatsdans un magasin quantitité. Exprimer la quantitité.

Unit IV

14 h

Unit IV		
Demander etindiquerune	Suivre un itinéraire à	Comprendre des
direction.	l'aided'indications par	indications de direction.
Localiser (près de, en face	telephone et d'un plan.	Comprendre des
de).	Par courrierélectronique,	indications de lieu.
Exprimerl'obligationl'	donner des informations	Comprendreune chanson.
Interdit.Conseiller.	et des conseils à un ami	Comprendre de courts
	qui veut voyager.	messages qui experiment
		l'obligationoul'interdictio
		n.
		Donner des conseils à des
		personnesdans des
		situations données.



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Unit V

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)



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Course Code	Course Name	Category	L	Т	P	Credit
231EL1A2EA	ENGLISH- II	LANGUAGE- II	4	-	1	3

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 connotativemeanings while reading specialized texts	К3
CO5	Develop the skill of writing through descriptions, narrations and essays	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1			1	Same relation	1
CO2			1		1
CO3			× ·		1
CO4			1		✓
CO5			1		1

COURSE FOCUSES ON

✓	Skill Development	~	Entrepreneurial Development
✓	Employability	1	Innovations
✓	Intellectual Property Rights	✓	Gender Sensitization
\checkmark	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



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

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231EL1A2EA	ENGLISH-II	SEMESTER II

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies

John Keats: To a Friend Who Sent Me Some Roses - Author's Note - title indicationsoutline-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

SudhaMurthy: 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- Characteranalysis - Terms- Symbols

Unit II Listening Skills

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

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

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

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



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15 h

11 h

12 h

12 h

Text Books

- 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/>(UnitI)
- 2 Gardiner, Alfred George. On Habits (n.d.). <<u>Https://Www. Gutenberg. Org/</u> Files/47429/47429-H/47429-H.Html/> (UnitI)
- Murthy, Sudha. The Enchanted Scorpions. (n.d.). https://www.ssgopalganj.in/online/EBooks/CLASS%20VI/Grandma's%20Bag%20of%20
 Stories%20by%20Sudha%20Murthy.pdf/>pp-34-39.(UnitI)
- 4 Pinski, David.A Dollar-a One-act Play.<<u>www.one-act-plays.com/</u> <u>comedies/dollar.html/</u>>(UnitI)
- ⁵ Hart, Steve, AravindR.Nair, VeenaBhambhani. 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. (UnitV)

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
- Krishnaswamy. N, LalithaKrishnaswamy& B.S. Valke. 2015. Eco English,
 Learning English through Environment Issues. An Integrated, Interactive Anthology. Bloomsbury Publications, New Delhi, India.
- 4 Syamala. V. 2002. Effective English Communication for You. Emerald Publishers, Chennai, Tamil Nadu, India.



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Course Code	Course Name	Category	L	Т	P	Credit
235BP1A2CA	235BP1A2CA ADVANCED FINANCIAL ACCOUNTING		5	1	-	4

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.		К3
CO2	CO2 Interpret the hire purchase and instalment system of accounting.	
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.	К3
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	✓		1	1	~	
CO2	✓	~		~	1	
CO3		~	~		1	
CO4	~		~	1		
CO5		~	1		~	

COURSE FOCUSES ON

1	Skill Development	1	Entrepreneurial Development
~	Employability	~	Innovations
	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



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235BP1A2CA

ADVANCED FINANCIAL ACCOUNTING

Total Credits: 4

SEMESTER II

15 h

14 h

Total Instruction Hours: 72 h

Syllabus

Unit I Branch and Departmental Accounting

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 sharingratio – 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

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.



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Case Study on Garner vs. Murray.

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

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

Text Books

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

References

Pillai R.S.N, Bagavathi.V and Uma.S., 2012, "Fundamentals of Advanced

- ¹ 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 andMukherjee, 2015, "Modern Accountancy"- Volume I, Second Edition, Tata Mcgraw Hill Publishing Co. Ltd., Chennai.



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Course Code	Course Name	Category		Т	P	Credit
235CR1A2CA	BUSINESS LAW	INESS LAW CORE 4 4				

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 Number CO Statement	
CO1	Understand the basic elements of contract.	K2
CO2	CO2 Describe free consent and performance of contract.	
CO3	CO3 Classify various special contracts.	
CO4	CO4 Elaborate the Sale of Goods Act.	
CO5	Generalize the knowledge on Information Technology Act.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5		
CO1	✓	√	✓ ✓				
CO2	~	√	\checkmark	1			
CO3	1	✓ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1	1		
CO4	\checkmark	~	~	1	~		
CO5	✓	1	\checkmark	1	1		

COURSE FOCUSES ON

\checkmark	Skill Development	\checkmark	Entrepreneurial Development
✓	Employability	\checkmark	Innovations
\checkmark	Intellectual Property Rights		Gender Sensitization
\checkmark	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



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BUSINESS LAW

SEMESTER II

Total Credits: 4 Total Instruction Hours: 48 h

Syllabus

Unit I Indian Contract Act, 1872

Indian Contract Act, 1872: Meaning of Contract and Agreement - Difference between Contract and Agreement -Essential elements of a contract - Types of contracts: Valid, Void andVoidable, 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 breachof contract - Types of damages.

Case Study: Remedies for Breach of Contract.

Unit III Special Contracts

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

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

Information Technology Act, 2000: Definitions -Objectives -Needs- Scope. Digital signatures - Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reportsand Secure digital signature -Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.

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



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

9h

9h

10 h

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

- 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.



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Course Code	Course Name		L	т	P	Credit
235FI1A2CA	PRINCIPLES OF MARKETING	CORE	4	-	-	3

This course has been designed for students to learn and understand

- the Concepts of Marketing
- the Essentials of Marketing Mix
- the Recent trends in Marketing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level		
CO1	state basic marketing concepts	K1		
CO2	co2 understand the functions of marketing			
CO3	K2			
CO4 predict the consumer buying behavior		K3		
CO5	K3			

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	\checkmark	✓		1	1.0
CO2	1		1		
CO3				1	~
CO4	~	~	~		~
CO5	~	~	~	1	~

COURSE FOCUSES ON

\checkmark	Skill Development	~	Entrepreneurial Development
✓	Employability	1	Innovations
1	Intellectual Property Rights		Gender Sensitization
✓	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



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235FI1A2CA

PRINCIPLES OF MARKETING

Total Credits: 3

SEMESTER II

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Market

Introduction to Market - Meaning - definition- Classification of Markets -Marketing- Meaning - definition - Evolution - Features - Objectives - Benefits - Role and Importance - Modern Marketing Concept - Market Segmentation - Bases for Market Segmentation- Marketing Research.

Case Study in Market Segmentation

Unit II **Marketing Functions**

Marketing Functions - Buying - Selling - Assembling - Transportation - Storage -Financing - Risk Bearing - Standardization - Grading - Market Information.

Unit III Marketing Mix

Marketing Mix: Meaning- Product Mix - Product Planning and Development -Product Life Cycle - Branding - Labeling - Packaging - Price Mix - Importance -Pricing objectives - Pricing Policy - Factors influencing pricing - Methods of Pricing - Determination of Price - Pricing strategies - Promotion Mix - Personal Selling and Sales Promotion - Advertisement - Media of Advertisement - Place mix -Importance of channels of Distribution - Functions of Middlemen.

Case Study in Product Life Cycle

Unit IV **Consumer Behavior**

Consumer Behavior: Meaning - Importance - Types - Consumer Decision Making -Factors influencing consumer behavior - Buying Motives - Buying Process -Maslow's Theory of Classification of Basic Needs.

Unit V **Recent trends in Marketing**

Recent trends in Marketing: Green marketing – Objectives - Importance of Green Marketing in India - Challenges - E-Marketing - Benefits - Traditional Marketing Vs E - Marketing - Tele Marketing - Digital Marketing - Objectives - Features - Types -Advantages and Disadvantages.

Case Study in Digital Marketing



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

10 h

8 h

10 h

10 h

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

Text Books

- Pillai.R.S.N and Baghavathy .N, "Modern Marketing Principles and Practices
- 1 ", Fourth Edition, Reprint 2021, Sultan Chand and Sons Publishers. New Delhi.
- 2 Gupta .C.B, "Principles of Marketing", Reprint 2015. Sultan Chand and Sons Publishers, New Delhi.

References

- 1 Philip Kotler, 2019 "Principles of Marketing", Seventeenth Edition, Pearson Education Pvt Ltd. New Delhi.
- 2 Rajansaxena, 2017. "Marketing Management", [Fifth Edition) McGraw Hill Publishing Company Limited, New Delhi.
- 3 Ramasamy.R. V.S and Namakumari, 2018 "Marketing Management", [Sixth Edition) MacMillan India. Limited, New Delhi.
- 4 Rushen Chaha, Prof.Jayanta Chakraborti.2018, "Digital Marketing 2.0", [First Edition, Himalaya Publishing House Pvt.Ltd.



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Course Course Name		Category	L	т	Р	Credit
234AI1A2IA	A FINANCIAL TECHNOLOGY		4	-	-	4

This course has been designed for students to learn and understand

- the foundations of FinTech
- the impact of digital currencies and Block chain in FinTech
- the financial applications of FinTech

COURSE OUTCOMES

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

CO Number	CO Number CO Statement CO1 understand the fundamental aspects of FinTech		
CO1			
co2 recognize the role of digital currencies in FinTech			
co3 express the importance of ICO in FinTech			
CO4	CO4 realize the role played by the Blockchain Technology		
CO5	illustrate the important applications of FinTech	K3	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1				
CO2	1	1			~
CO3			~		
CO4	1	1		1	1
CO5	~		1		1

COURSE FOCUSES ON

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



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234AI1A2IA

SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to FinTech

Overview of FinTech - The Economics of Financial Inclusion - Unbundling the Bank with FinTech - Use of FinTech -New Business Models and Principles - Types of FinTech-FinTech beyond Payments - New FinTech Banking Services - FinTech and Digital Finance – Decentralization.

Unit II Digital Currency

Evolution of Digital Currency - eCash and Other Pioneer Cryptocurrencies – Bitcoin - Benefits and Risks - Impact of the Digital Currency Revolution -Conditions for Future Success-Cryptocurrency and Crypto tokens.

Unit III Initial Crypto-Token Offering (ICO) 10 h

Introduction to Initial Crypto-Token Offering (ICO) - History of ICOs – Working of ICOs - Characteristics of ICOs - Classification of ICOs–Uses of ICOs - Risks Associated with ICOs - State of ICO Regulation.

Unit IV Blockchain

Introduction to Blockchain – Characteristics – Workflow -Token-based Blockchain Systems – Token-less Blockchain Systems –Cryptography -Applications - Enterprise Perspective of Blockchain- Developments in Blockchain - Shortcomings of Blockchain.

Unit V Inclusive FinTech

Introduction - The LASIC Principles - Internet Finance in China – Alibaba – Alipay - Internet and mobile finance - P2P lending. Case studies: Paytm – Razorpay -PaisaBazaar. – Opportunities and Challenges in FinTech.

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



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

9 h

9h

10 h

Text Books

David Lee KuoChuen, Linda Low,(2018), "Inclusive FinTech :Blockchain ,
Cryptocurrency and ICO", (1st Edn.) ,World Scientific Publishing Co. Pte. Ltd

2 Agustin Rubini, (2017), "Fintech in a Flash-Financial Technology Made Easy", Simtac Ltd., www.fintechflash.co.uk London, United Kingdom

References

Theo Lynn, John G. Mooney, PierangeloRosati · Mark Cummins, (2019)

- ¹ "Disrupting Finance FinTech and Strategy in the 21st Century", Palgrave Macmillan Publishers, Switzerland
- 2 Chris Skinner, (2017), "Digital Bank: Digital Strategies to Launch or become a Digital Bank", (1st Edn), Marshall Cavendish Business.
- ³ Fintech: Foundations & Applications of Financial Technology | Coursera
- 4 Introduction to FinTech | edX



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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–வினாத்தாள்அமைப்புமுறை– மொத்தமதிப்பெண்கள் - 50

	பகுதி –அ	
சரியான விடையைத் தேர்வு செய்	தல்	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

அடிப்படைத் தமிழ் - 2023-2024,தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. 1 கலை அறிவியல் கல்லூரி,கோயம்புத்தூர்.வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ்,சென்னை. (Unit I to IV)

References

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



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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
	00 11
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	
2. ர.ற,ல,ழ,ள,ந,ண,ன – வேறுபாடு அறிதல் Unit IV கடிதங்கள்	05 h
	05 h
Unit IV கடிதங்கள் 1.பாராட்டுக் கடிதம் 2.நன்றிக் கடிதம்	05 h
Unit IV கடிதங்கள் 1.பாராட்டுக் கடிதம் 2.நன்றிக் கடிதம் 3.அழைப்புக் கடிதம்	05 h
Unit IV கடிதங்கள் 1.பாராட்டுக் கடிதம் 2.நன்றிக் கடிதம் 3.அழைப்புக் கடிதம் 4. அலுவலக விண்ணப்பங்கள்	05 h
Unit IV கடிதங்கள் 1.பாராட்டுக் கடிதம் 2.நன்றிக் கடிதம் 3.அழைப்புக் கடிதம்	05 h 04 h
Unit IV கடிதங்கள் 1.பாராட்டுக் கடிதம் 2.நன்றிக் கடிதம் 3.அழைப்புக் கடிதம் 4. அலுவலக விண்ணப்பங்கள்	



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Notes

அக மதிப்பீட்டுத் தேர்வு - வினாத்தாள் அமைப்பு முறை- மொத்த மதிப்பெண்கள் - 50

	பகுதி –அ	
சரியான விடையைத் தேர்வு செய்	தல்	10x1=10
	பகுது –ஆ	
கோடிட்ட இடங்களை நிரப்புக.	10x2=20	
	பகுதி –இ	
இரண்டு பக்க அளவில் விடையளி	க்க 2x10=	20

குறிப்பு:

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

Text Book

சிறப்புத் தமிழ் - 2023-2024, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை 1 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 : <<u>https://www.tamilvu.org</u>/>



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Course Code	Course Name	Category		P	Credit	
235CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	AECC	2	-	-	2

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 Number CO Statement		
CO1 Understand the basic concepts of Human Rights.		K1	
CO2	CO2 Describe the Fundamental Rights.		
CO3	К3		
CO4	CO4 State the Rights to Women and Child.		
CO5	Apply Civil and Political Rights of Women.	К3	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1		1		\checkmark	~
CO2		~	√	~	~
CO3				~	~
CO4	- terre a server	~		✓	~
CO5	~	~	1	✓	1

COURSE FOCUSES ON

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



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235CR1A2AA HUMAN RIGHTS AND WOMEN'S RIGHTS SEMESTER II

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Rights

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

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

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

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.



COIMBATORE | INDIA

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

05 h

05 h

1.1

82

04 h

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.

Elepartment of Commerce (Finance) Li N, G. P. Arts and Science College Coimbatore – 641 048

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Course Code	Course Name	Category	L	Т	P	Credit
231TL1A3TA	TAMIL- III	LANGUAGE- I	3	1	-	3

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			
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்			
CO2	மதிப்புக்கல்வி (Attitude and Value education)			
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)			
CO4	சூழலியல் ஆக்கம் (Ecology)	К3		
CO5	மொழி அறிவு(Tamil knowledge)	К3		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~	1	~	1	~
CO2		1		1	~
CO3	\checkmark		~		
CO4	✓	bie e entre a	~	1	✓
CO5		1	✓	1	

COURSE FOCUSES ON

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



Dr.NGPASC

231TL1A3T	A TAMIL- III	SEMESTER II
	Total	Credits: 3
	Total Instruction	n Hours: 48 h
	Syllabus	
Unit I	காப்பியங்கள்	10 h
1.சிலப்பதிகா	ரம் –வழக்குரை காதை	
2. மணிமேகன	ல–ஆதிரை பிச்சையிட்ட காதை	
Unit II é	5ாப்பியங்கள்	10 h
1. கம்பராமாய	பணம் -கும்பகர்ணன் வதைப்படலம்: பா. எண் : 60 முத	ல் – 100 வரை
	னம் - அதிபத்த நாயனார்புராணம்	
	ிற்றிலக்கியங்கள்	10 h
1 கிரார் ராற்றாவ		
	க்குறவஞ்சி - வசந்தவல்லி பந்தாடிய சிறப்பு (6: 4கண்ணிகள மணி கணம்பாடையாடி கோட்ட்டாட்டு பிரிக்கு	
	ரணி-களம்பாடியது: போர்க்களக் காட்சி- பா.எண்: 472 முத ்	ல்- 502 வரை
Unit IV	இலக்கிய வரலாறு	10 h
1.காப்பியம் –	வரையறை,ஐம்பெருங் காப்பியங்கள்,ஐஞ்சிறு காப்பிய	ங்கள்
2.கம்பராமாய	ணம், பெரிய புராணம் – குறிப்பு	<u></u>
3. சிற்றிலக்கிய	பங்களின் தோற்றமும் வளர்ச்சியும்	
Unit V	லக்கணம் &பயிற்சிப் பகுதி	08 h
அ. இலக்கணம்		
l.'பா' வகைகள்	: வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா - பொது இல)க்கணம் மட்டும்.
	மையணி, உருவக அணி, இல்பொருள் உவமையணி விளக்ச	
ஆ. பயிற்சிப் பகு		
.வாசகர் கடிதப்	்: நாளிதழ், வானொலி, செய்தி ஊடகங்களுக்கு விமர்சனம் எ	எழுதுதல்
.திரைக்கதை ிரைப்படங்கள்	விமர்சனம்: மத்திய மற்றும் மாநில அரசு விருது	பெற்ற தமிழ்த்



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	т	P	Credit
231TL1A3HA	HINDI- III	LANGUAGE- I	3	1	-	3

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	К3
CO5	Apply the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		~	1	√
CO2	1	1	1	1	
CO3	1	1		1	~
CO4		1			1
CO5	1		1	1	1

COURSE FOCUSES ON

ization
l Rights/ Human Values/



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231TL1A3HA	HINDI-III SEMES	FER III
	Total Credits:	3
	Total Instruction Hours:	48 h
	Syllabus	
Unit I		10 h
पद्य – काव्य पराशर (भोलानाश (प्राचीन- कबीर, तुलसी, सुर, उ	थ) मीरा, आधुनिक- मैथिलीशरण गुप्त, अरूण कमल)	
Unit II		10 h
हिन्दी साहित्य का इतिहास: (स	ाधारण ज्ञान)	
Unit III	n an	10 h
अलंकार:अनुप्रास,यमक, श्लेष	1, वक्रोक्ति, उपमा,रूपक	
Unit IV		10 h
संवादलेखन		
Unit V		08 h
अनुवादअभ्यास-III (केवलहिन	दीसेअंग्रेजीमें)	
(पाठ10 to 20)		
Text Books		
1 प्रकाशक: जवाहर पुस्तक	जालय सदर बाजार, मथुराउत्तर प्रदेश-281001(Unit I)	
2 आचार्य रामचन्द्र शुक्लल	गोकभारती प्रकाशन इलाहाबाद. (Unit II)	
3 प्रकाशक: विनोद पुस्तक	मंदिरआगरा-282002 (Unit III)	
4 पुस्तकः व्याकरणप्रदिप	–रामदेवप्रकाशक: हिन्दीभवन36 इलाहाबाद-211024(Unit IV	7)



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Course Code	Course Name	Category	L	т	Р	Credit
231TL1A3MA	MALAYALAM- III	LANGUAGE-I	3	1	-	3

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	К3
CO5	Apply the power of creative reading	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~	~	~	1	~
CO2	~		Sec. Sec. Sec.		1
CO3	~		~	1	1
CO4		~	~		
CO5	1		✓	1	1

COURSE FOCUS ON

~	Skill Development	~	Entrepreneurial Development
~	Employability	\checkmark	Innovations
 ✓ 	Intellectual Property Rights	1	Gender Sensitization
1	Social Awareness/ Environment	1	Constitutional Rights/ Human Values/ Ethics



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231TL1A3	MA	MALAYALAM- III SEMES	TER II
	1.51 2.2 2.2	Total Credits:	3
		Total Instruction Hours:	48 h
		Syllabus	
Unit I	Poetry		10 h
Kumaranas	san		
Unit II	Poetry		10 h
Kumaranas	san		
Unit III	Poetry		10 h
Kumaranas	san		
Unit IV	Poetry		10 h
VayalarRaı	mavarma		
Unit V	Poetry		08 h
VayalarRaı	mavarma		
Text Books	5		

- 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.



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90

Course Code	Course Name	Category	L	т	P	Credit
231TL1A3FA	FRENCH- III	LANGUAGE- I	3	1	-	3

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	К3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1			1		
CO2			1		Carlo and
CO3			1		
CO4			1		
CO5			1		

COURSE FOCUSES ON

~	Skill Development	1	Entrepreneurial Development
~	Employability	~	Innovations
~	Intellectual Property Rights	~	Gender Sensitization
Image: A state of the state	Social Awareness/ Environment	 ✓ 	Constitutional Rights/ Human Values/ Ethics



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

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Unit V

Make in Own Sentences based on the above Lessons

Text Book

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

10 h

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10 h

message

la

10 h

Situer		d'un lieu.
	de documents,	Décrireunevilleouunerégionq
	composer une	u'onaime.
	presentation	Interrogersur la situation of
	touristique pour un	d'un lieu.
	magazine ou un site	Comprendre des indications
	internet.	sur la fréquenced'actions.

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he de documents,

touristique pour un

magazine ou un

Raconterune scene

insolite à l'oreal et à

composer

presentation

site internet.

231TL1A3FA

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Unit I

Unit II

temps.

Unit III

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° Décrire

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Décrireun lieu.

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FRENCH-III

SEMESTER III

Total Credits: 3 **Total Instruction Hours:** 48 h

presentation de catalogue

description d'un lieu et d'une situation precise

un

Comprendreune

catalogue touristique.

description d'un lieu et

d'une situation precise

Ecrire une biographie a

partir d'eléments écrits.

un

Comprendreune

touristique. Comprendre des pictogrammes. Comprendre

dans

la

des

actions

la

électronique.

presentation

Comprendre

Comprendre

électronique.

dans

pictogrammes.

Syllabus

12 1:

Comprehendre

nqu'onaime.

of d'un lieu.

Comprendre

fréquenced'actions.

indications

ún voyage.

Raconterses

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Décrireunevilleouunerégio

Interrogersur la situation

Comprehendre le récit d

sur

Comprehendre la description

Course Code	Course Name	Category	L	Т	P	Credit
231EL1A3EA	ENGLISH - III	LANGUAGE- II	3	1	-	3

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	К2
CO2	Organize the various abilities and sub-skills involved in reading	К3
CO3	Utilize the importance of speaking skills and developing it through various practices	К3
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	1	1	1	√	1
CO2		1	1	- Weiter Joseph Park	
CO3	1	✓	1	1	1
CO4			1	1	1
CO5	1	1	[1]	1	1

COURSE FOCUSES ON

~	Skill Development	~	Entrepreneurial Development
~	Employability	. ✓	Innovations
~	Intellectual Property Rights	V .	Gender Sensitization
Image: A state of the state	Social Awareness/ Environment	~	Constitutional Rights/ Human Values/ Ethics



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231EL1A3EA

ENGLISH - III

Total Credits: 3

SEMESTER III

Total Instruction Hours: 48 h

Syllabus

Unit I Listening and Reading

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

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

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 IVEnglish for Communication & Skill for Employment12 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

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

08 h tiating-



09 h

Text Books

- Camp and Satterwhite. 1998. College English and Communication. 7th Edition
 Glencoe Mchrawttill 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	Т	Р	Credit
235CM1A3CA	COST ACCOUNTING	CORE	5	-	-	4

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	К3
CO5	infer the concept of operating cost and Reconciliation statements	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	✓	✓	 ✓ 	
CO2	\checkmark	\checkmark			1
CO3		1	1	√	~
CO4				1	~
CO5	1	~	 ✓ 	~	1

COURSE FOCUSES ON:

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



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COST ACCOUNTING

Total Credits: 4 **Total Instruction Hours:** 60 h

Syllabus

Unit I Cost concept and Cost sheet

235CM1A3CA

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

Material Control: Objectives- Essentials of material Control -Purchase Controlcentralised 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

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

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.



10 h

12 h

SEMESTER III

13 h

Note: Distribution of Marks: Theory 30% and Problem 70%.

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

Text Books

- T. S Reddy and Y. Hari Prasad Reddy, (2020), "Cost Accounting", Margham Publications, Chennai.
- 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
- ² & 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	Т	P	Credit
235FI1A3CA	FINANCIAL MANAGEMENT	CORE	4	1		3

This course has been designed for students to learn and understand

- techniques in financial management for business decision making.
- the conceptual framework in the field of financial management.
- the various sources and uses of funds.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	outline the basic concepts of Financial Management.	K1
CO2	compare investments and select the best investment alternative.	K2
CO3	compare different sources of finance and determine the optimal capital structure.	K4
CO4	identify the working capital requirements for business operations.	К3
CO5	analyze the concept of dividend and justify the dividend strategies that support wealth maximization.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	√	1			
CO2	\checkmark		✓	1	1
CO3	~		1		1
CO4		1		1	
CO5	~	~		1	1

COURSE FOCUSES ON

~	Skill Development	1	Entrepreneurial Development
1	Employability	1	Innovations
	Intellectual Property Rights		Gender Sensitization
	Social Awareness/ Environment		Constitutional Rights/ Human Values/ Ethics



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235FI1A3CA	FINANCIAL MANAGEMENT	SEMESTER III

Total Credits: 3 Total Instruction Hours: 60 h

Syllabus

Unit I Financial Function (Theory Only)

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

Unit II Capital Budgeting (Theory and Problem)

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

13 h Unit III Capital Structure (Theory and Problem)

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

Case Study on Theories of Capital Structure.

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

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

12 h Unit V Dividend Policy (Theory and Problem)

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

10 h

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

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

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

References

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



Course Code	Course Name	Category	L	т	P	Credit
235BI1A3CB	COMPANY LAW	CORE	4	-	-	4

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Corporate rules and regulations for establishing the Company form of Organization	K2
CO2 Examine the contents of the Memorandum of Association & Articles of Association		
CO3 Describe the Concepts of Director Appointment, Removal and Remuneration		K2
CO4 Apply the requisites of meeting and resolution		K3
CO5 Analyse the modes of winding up		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1	~	1
CO2		✓		1	
CO3	✓	1	1		
CO4		1	✓	1	 ✓
CO5	1				1

COURSE FOCUSES ON

✓ Skill Development	~	Entrepreneurial Development
✓ Employability		Innovations
Intellectual Property Rigi	hts	Gender Sensitization
Social Awareness/ Envir	onment	Constitutional Rights/ Human Values/ Ethics



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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction

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

Unit II Registration of Companies

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

Case Law relating to Memorandum and Articles of Association

Unit III Company Management

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

Unit IV Company Meetings

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

Unit V Winding up of Company

Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – Members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General). Case Law in Winding up of Company

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9 h

10 h

SEMESTER III

10 h

10 h

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

Text Books

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

References

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



Course Code	Course Name	Category	L	Т	P	Credit
232MT1A3IA	BUSINESS MATHEMATICS	IDC	4	-	-	4

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	
CO1	solve the linear equations through matrix theory	K3
CO2	CO2 identify and define the types and uses of sets	
CO3	CO3 recognize and apply the theory of ratios and proportions in real life	
CO4	CO4 understand the basic principles of sequence and series	
CO5	D5 interpret and apply the knowledge of differential calculus in business	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	\checkmark		~	1	~
CO2		1	~	1	~
CO3	1			1	
CO4	1	~	~	1	
CO5		~	1		1

COURSE FOCUSES ON

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



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232MT1A3IA

BUSINESS MATHEMATICS

SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Matrix and its applications to business

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

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 permutationcircular 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.



12 h

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

- 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.



235FI1A3SP

S.No

SEC-I PRACTICAL-I: FINANCIAL ANALYSIS

SEMESTER III

Total Credits:2Total Instructions Hours:48

Contents

- 1 Prepare using an Annuity Functions: a) Present value, b) Future value c) PMT d) NPER, e) RATE.
 - Using an Investment Analysis Functions Prepare: a) Payback period
- b) Net present value method c) Profitability index d) Internal rate of return.
- 3 Calculate Budget analysis.
- 4 Prepare cost of debt financing: Issued at par, premium, and discount.
- 5 Calculate weighted Average Cost of Capital.
- 6 Calculation of Risk Adjusted Rate.
- 7 Calculation of Leverage.
- 8 Calculate Capital Structure theories. Net Income theory, Net Operating Income theory, Traditional theory, and Modigliani-Miller theory.
- ⁹ Prepare inventory management for ABC analysis in Excel Sheet.
- Using Ratio analysis for dividend policy: Dividend payout ratio;dividend coverage ratio; free cash flow to equity; and Net Debt to EBITDA.
- 11 Prepare EBIT- EPS Analysis.

Financial Statements Analysis: a) Comparative Income Statement, Balance Sheet.

b) Common Size Income Statement and Balance Sheet.

Note: Any Ten out of Twelve exercise



12

235FI1ASSA	COMPETITIVE EXAMINATIONS FOR COMMERCE	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Banking

Banking functions - types of accounts – cheques – cards - Functions of RBI – Role of – E banking and its services.

Unit II Economics

Economic system - Industrial Policies - monetary and - inflation – deflation business cycle - balance of trade - balance of payment - types of demand and supply. Market structure and price decisions - perfect competition - monopoly oligopoly - monopolistic competition - fiscal policy.

Unit III Investment

Investment avenues shares, debentures, bonds - Money market – Capital market SEBI - NSE - Insurances – types - Recent applications of Tax- Taxation policy.

Unit IV Numerical Ability

Numerical ability- BODMAS- ratio and percentage- calculation of selling pricemarked price - profit & loss-simple interest- compound interest-basic logarithm – HCF – LCM – GCD time -speed and distance.

Unit V Reasoning Ability

Reasoning ability – Direction - blood relation - English comprehensive - spot the error – articles – preposition - essay writing.

Text Books

- R.S. Aggarwal, 2017, "Quantitative Aptitude for Competitive Examinations", Sultan Chand & Sons., New Delhi.
- 2 Mk Panday 2018, "Analytical Reasoning, BPB Publications, Chennai.

- SanjayKumar, 2018, "Objective Com", Ramesh Publishing House, New Delhi
 G. K. Ranganath, C. S. Sampangiram and Y. Rajaram, 2008,"A text Book of
- business Mathematics", Himalaya Publishing House, Mumbai.
- 3 https://www.sebi.gov.in/.
- 4 https://www.pdfdrive.com/category/52



SEMESTER III

Total Credit: 1

Syllabus

Unit I Financial Planning

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

Unit II Financial Environment

Meaning - Importance - Financial system - Inflation Vs Interest Rates - Business cycle.

Unit III Tax Planning

Objectives of tax planning – Importance – Tax avoidance Vs Tax evasion – Tax exemptions – List of Deductions for individuals.

Unit IV Cash Management

Types of deposits – Types of Financial institution – selecting a bank –Financial planning for future - Importance of Cash Management.

Unit V Credit Management

Credit card Vs Debit card– Card management - Protection against credit card fraud– Resolving credit problems- Do's and Don'ts with card.

Text Books

- 1 Dr. R. Chandrasekaran, Dr. L. Senthilkumar. 2021 Personal Finance, Mind Reading Publications, Madurai.
- 2 Jeff Madura, Mike Casey, Sherry J. Roberts, 2014, Personal Financial Literacy, Pearson Education.

References

Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, 2020. Personal Finance,

Tata McGraw-Hill Publishing Company Ltd. New Delhi

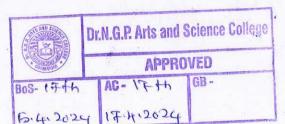
- 2 Arthur J Keown, 2019. Personal Finance (Eighth Edition), Pearson Education, New Delhi
- 3 Callaghan George, 2019. Personal Finance (Eighth Edition), Macmillan Education, UK
- Indian Institute of Banking & Finance.2017 Introduction to Financial

4 Planning, Taxman

Bost Chamman PoD Department of Commerce (Finance) Dr. N. G. P. Arts and Science College Colmbatore – 641 048



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

Course Code	Course Name	Category	L	Т	P	Credit
231TL1A4TA	TAMIL - IV	LANGUAGE- I	3	1	-	3

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		
CO1			
CO2	CO2 மதிப்புக்கல்வி (Attitude and Value education)		
CO3	O3 பாட இணைச்செயல்பாடுகள் (Co-curricular activities)		
CO4	CO4 சூழலியல் ஆக்கம் (Ecology)		
CO5	மொழி அறிவு (Tamil knowledge)	K5	

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
C01			1		1
CO2			1		1
CO3			1		
CO4			1		
CO5	and an and the		1		

COURSE FOCUSES ON

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



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

231TL1A4TA	TAMIL - IV	SEMESTER IV
		Total Credits: 3
	Total In	struction Hours: 48 h
	Syllabus	
Unit I எட்டு	த்தொகை	10.1
1. நற்றிணை – கு		10 h
J U	l.பா.எண் : 01 – கபிலர்	
	ll.பா.எண் : 88 – நல்லந்துவனார் யி.பா.எண் : 102 – ஒன்ல	
2. குறுந்தொகை -	III.பா.எண் : 102 – செம்பியனார் – முல்லைத்திணை	
	ட்பா.எண் : 65 – கோவூர்கிழார்	
	II. பா.எண் : 167 – கூடலூர்கிழார்	
ما	ருதத்திணை	
	l.பா.எண் : 08 – ஆலங்குடி வங்கன	хпн
	ll.பா.எண் : 61 – தும்பிசேர்கீரனார்	r r
	III.பா.எண் :196 – மிளைக் கந்தன்	
ରା	நயதல் திணை	
	l.பா.எண் : 57 – சிறைக்குடி ஆந்ன	தயார்
^{Unit II} எட்டுத்	தொகை	
. கலித்தொகை –		08 h
	l.பா.எண் : 09 <i>– ,</i> பெருங்கடுங்கோ	
. அகநானூறு – ப	பருதத்திணை	
	l.பா.எண் : 86 – நல்லாவூர்கிழார்	
. புறநானூறு ப	l.பா.எண் : 188 – பாண்டியன்	
	ll.பா.எண் : 192 – கணியன் பூங்குன்	அறுவுடை நம்பி
	III.பா.எண் : 279 – ஒக்கூர் மாசாத்திய	றனார டி
	IV.பா.எண் : 312 – பொன்முடியார்	ΠŪ
nit III பத்துப்ப		
-22101		10 h

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



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Unit IV இலக்கிய வரலாறு

1. எட்டுத்	தொகை நூல்கள்
2. பத்துப்	பாட்டு நூல்கள்
Unit V	இலக்கணம் மற்றும் திறனாய்வுப் பகுதி

10 h

10 h

l. 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)

- 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	т	P	Credit
231TL1A4HA	HINDI - IV	LANGUAGE- I	3	1	-	3

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

Г

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	
CO2	Understand the principles of translation work	K1 K2
CO3	Expose the knowledge writing critical views on fiction	
CO4	Build creative ability	K2
CO5	Apply the power of creative reading	K3
	5	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	DOF
CO1	No material for	- 15-55 A	1	104	PO5
CO2		Contraction of the	1		angener angene
CO3			1		in the second
CO4			1		
CO5					/

COURSE FOCUSES ON

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



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231TL1A4HA	HINDI- IV	SEMESTER IV
		Total Credits: 3
	Total Inst	truction 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- ॥।		

Text Books

1 लडाई – सर्वेश्वरदयाल सक्सेना प्रकाशक: वाणी प्रकाशन 21-A, दरियागंज नई दिल्ली-110002. (Unit I)

- 2 एकांकी पंचामृत डाँ राम कुमार (भोर और तारा छोड्कर) 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 चेनैई -17 (पाठ10 to 20). (Unit V)



Course Code	Code Course Name		L	т	P	Credit
231TL1A4MA	MALAYALAM- IV	LANGUAGE - I	3	1	-	3

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	КЗ

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1			1		
CO2			1		
CO3			✓		
CO4	C. Smithedult (1		1
CO5			~	1	

COURSE FOCUS ON

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



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231TL1A4	MA	MALAYALAM- IV SEMEST	TER IV
		Total Credits:	3
		Total Instruction Hours:	48 h
		Syllabus	
Unit I	Drama		10 h
Saketham-	Sreekandan N	Jair	
Unit II	Drama		10 h
Saketham-	Sreekandan N	Jair	
Unit III	Drama		10 h
Saketham-	Sreekandan N	Vair	
Unit IV	Screen Play		10 h
Perumthac	han- Vasudev	van Nair	
Unit V	Screen Play	7	08 h
Perumthad	chan- Vasudev	van 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.



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Course Code	ode Course Name	Category	L	т	Р	Credit
231TL1A4FA FRENCH - IV		LANGUAGE- I	3	1	-	3

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	К3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1			1		2
CO2			1		
CO3			1		
CO4			1		
CO5	5 V		1		and a second

COURSE FOCUSES ON

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



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231TL1A4FA	FRENCH - IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

10 h

°Décrirequelqu'un.	En	milieu	S'ext	orimersur	les st	yles	Comprendre	la
° Comparer	profession	al,	de v	êtemantRe	conna	aitre	description	de
1	recruiter		des	personnes	àp	artit	personnesdans	un
	quelquún	et	de d	escriptions			extrait de roman.	
	justifier so	nchoix.	6.00			21.71		et to

Unit II

ExprimerPaccord	En milieu	Décrire des personnes.	Comprendre des
ou le désaccord.		Comprendre des	différences de points
° Se situerdans le	~	personnes qui	de
temps.		experiment leur accord	vueexprimétesdans
	justifier sonchoix.	ouleurdésaccord.	de message
			électronique.
			Raconter
			unsourvenir.

Unit III

10 h

10 h

° Parler de	Discuter de	Comprendreune	Comprendre le
Pavenir.	l'organisation d'ur	chanson.	message d'une
	voyage de	Echangersursesprojets	carte
nite an e chard	groupepuispréparerune fiche projet et la	de vacancy	d'anniversaire
	templit.		

Unit IV

0	Exprimer des	Discuter	de	Discuter	du	Comprendre le
~	souhaits. °	l'organisation	d'un	programme	de la	message d'une
di.	Décrirequelq	voyage		soire à	venir.	carte
d.	u'u n	groupepuisprép		Addresser	des	d'anniversaire
-		fiche projet	et la	souhaits	à	
		templit.		quelqu'un.		

Unit V

08 h

Make in Own Sentences based on the above Lessons

Text Book

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



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

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.	К3
CO4	Produce clear summaries and paraphrases, maintaining the essence of the original text.	К3
CO5	Prepare for job interviews by employing appropriate interview techniques, confidence, and professionalism.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	\checkmark	in the second second			100
CO2	~	-A-12			
CO3	\checkmark	A REPORT OF			
CO4	\checkmark				
CO5	\checkmark				

COURSE FOCUSES ON

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

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231EL1A4EA

ENGLISH - IV

SEMESTER IV

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening

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

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

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

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

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



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10 h

10 h

09 h

10 h

Text Books

- 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)

- 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

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	Number	
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.	К3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1		1
CO2	~		1		1
CO3	1	1	✓	المتحقق وأحراره	1
CO4	1	1	(Souther the Mill	~	ne At-
CO5	We da her in	1	1		1

COURSE FOCUSES ON

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



CORPORATE ACCOUNTING

Syllabus

Unit I Issue of Shares

235PA1A4CA

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

Redemption of Preference Shares and Debenture Unit II 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

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

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

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)



15h

12 h

4

14 h

Text Books

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

- Hanif M. & Mukherjee A., 2013, "Advanced Accounting", The McGraw Hill
 Publishing Company Limited, NewDelhi.
- 2 Joseph T., 2017, "Corporate Accounting", (Vol-1), The McGraw-Hill Publishing Company Limited, NewDelhi.
- 3 Dr. M.A. Arulanandam, & Dr. K.S. Raman, 2014, "Advanced Accountancy", (19th Edn.), Himalaya Publishing House, New Delhi
- 4 Gupta R.L. & Radhaswamy M., 2021, "Corporate Accounting", Sultan Chand & Sons., NewDelhi.



Course Code	Course Name	Category	L	Т	P	Credit
235FI1A4CA	FINANCIAL INSTITUTION AND SERVICES	CORE	4	-	-	4

This course has been designed for students to learn and understand

- the overview of Indian Financial System.
- the concepts of various instruments that are traded and the major players in the Financial markets.
- the skills necessary for employability in the Financial service Industry.

COURSE OUTCOMES

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

CO Number		
CO1	identify the Financial system in India.	Level K2
CO2	describe various services offered by the Financial Institutions.	K1
CO3	determine the activities of stock exchanges and SEBI guidelines.	K3
CO4	interpret various innovative Financial services and instruments.	K2
CO5	examine the performance of Mutual funds and Venture capital and understand Credit rating agencies.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~		1		
CO2	1	1	~		~
CO3	~	1	~	1	
CO4	~	1	 ✓ 		1
CO5	✓	✓		~	

COURSE FOCUSES ON

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



FINANCIAL INSTITUTION AND SERVICES

Total Credits: 4 Total Instruction Hours: 48 h

SEMESTER IV

Syllabus

Unit I Financial System in India

Functions of Financial system - Financial concepts. Financial assets - Financial intermediaries - Financial markets - Financial instruments - Revolution and Development of Financial system in India - Financial Markets and Economic Development.

Case Study on Indian Financial System

Unit II Money Market

Money Market: Definition – Money Market Vs. Capital Market – Features, Types-Importance and Composition of Money Market – Call Money Market – Discount Market – Debt Market Instruments – Treasury Bill Market – Money Market instruments – Commercial papers – Limitations of Indian money market.

Case Study on Money Market Operations.

Unit III Capital Market

Capital Market: New Issue Market – Distinction between Primary Market and Secondary Market - Functions of New Issue Market – Methods of Floating New Issues – Guidelines for New issue market - Instruments of Issue – Financial Intermediaries in the New Issue Market. Secondary Market: Introduction – Functions of Stock Exchanges – Listing of Securities – Listing procedure -Types of stock brokers – Online Trading - BSE and NSE.

Case Study on Capital Market Operations

Unit IV Merchant Banking and Depositories 10 h

Merchant banking in India: Merchant Banking Services – Guidelines (SEBI) for Merchant bankers. Depository - Meaning - Objectives – Functions of Depository - SEBI (Depositories and Participants) Regulations Act 1996 – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – Custodial Services.

Unit V Mutual Fund, Venture Capital and Credit Rating Services 10 h

Mutual Funds: Classification of Mutual Funds – Advantages and Limitations of Mutual Funds – Guidelines for Mutual Funds – SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition – Venture Capital Financing Vs. Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Services: Meaning - Advantages and Limitations of Credit Rating – Credit Rating Agencies in India.



10 h

08 h

10 h

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

Text Books

- 1 Gordon E, Natarajan K., 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd, Mumbai.
- 2 Gurusamy S, 2015, "Financial Markets and Institutions", McGraw Hill Education.

- 1 Gupta N.K, Monika Chopra., 2021, "Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi.
- Bhole L.M., 2015, "Financial Institutions and Markets", Mcgraw-Hill Education, New Delhi.
- 4 Natarajan L, 2016, "Financial Markets and Services", Margham Publications, Chennai.



Course Code	Course Name	Category	L	Т	Р	Credit
235FI1A4CB	BANKING THEORY LAW AND PRACTICE	CORE	4	- - -	-	3

This course has been designed for students to learn and understand

- to develop a thorough knowledge on the Banking Regulation Act.
- to provide a conceptual framework in the field of Electronic Banking.
- Non-Performing Assets and Managing Strategies.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level		
CO1	CO1 outline the basic concepts of Banking.			
CO2	CO2 understand the Banking Practices.			
CO3	CO3 learn about Negotiable Instruments Act.			
CO4	CO4 evaluate the trends in Electronic Banking.			
CO5	understand Management of Non-Performing Assets.	К3		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	1	1			
CO2	1		~	✓	1
CO3	1	e de la companya	~		1
CO4		1	Nuvie 1256 vyje	✓	
CO5	~	1		 ✓ 	~

Course Focuses on

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



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235FI1A4CB	BANKING THEORY LAW AND PRACTICE	SEMESTER IV
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Total Credits: 3 Total Instruction Hours: 48 h

Syllabus

Unit I Banking

Introduction to banking - Relationships between banker and customer - Special Types of Customers - Functions of commercial Banks – Types of Banks - Banking regulation Act 1949 – Trends in India.

Case Study on Structure of Banking

Unit II Negotiable Instruments

Reserve Bank of India - methods of credit control - functions of RBI - Procedure for Opening Bank Account- Types of Accounts - Account Statement vs Passbook vs estatement - KYC norms. Introduction to Negotiable Instrument Act -Types -Endorsement Meaning - Components - Kinds of Endorsements - Rules regarding endorsement.

Case Study on Implementation of KYC Norms in Indian Banking

Unit III Paying and Collecting banker

Paying banker - Banker's duty - Dishonoring of Cheques - Discharge of paying banks - Collecting bankers - Statutory protection under section 85 - Refusal of cheques Payment - Statutory protection under section 131 - Collecting bankers' duty - RBI instruction - Paying Banker Vs Collecting Banker - Customer grievances - Grievance redressal - Banking Ombudsman

Case Study related to Banking Ombudsman

Unit IV Electronic and Digital Banking services

Traditional Banking Vs Digital Banking – Electronic Delivery Channels – Electronic Purse and Digital Cash – Dimensions - E-Banking Services - Mobile Banking - UPI-Electronic Mobile Wallet - Inter Bank Mobile Payment Service (IMPS)- NEFT- RTGS - Virtual Currency - Fraud Detection and Security Measures in E-Banking -Demonetization and its impact

Unit V Management of Non-Performing Assets NPAs 10 h

Introduction to Non-Performing Assets - Concept, Types - Factors Contributing to NPAs – Management of Non-Performing Assets – Remedies - CIBIL - Assets Reconstruction Companies (ARC) - Formation of the National Asset Reconstruction Company (NARCL) - Securitization and Reconstruction of Financial Assets and

09 h

10 h

10 h

Enforcement of Security Interest (SARFAESI) Act, 2002 - The Recovery of Debts Due to Banks and Financial Institutions (RDDBFI) Act, 1993 - Formation of the National Asset Reconstruction Company (NARCL).

Case Study on Managing Non-Performing Assets (NPAs) in the Indian Banking System.

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

Text Books

- 1 Gordon E and Natarajan L, 2022, "Banking Theory Law & Practice", Twenty Ninth Revised Edition, Himalaya Publishing House, New Delhi.
- Sundharam K.P.M and Varshaney P. N, 2018. "Banking Theory Law and
- ² Practice", Eighth Edition, Sultan Chand and Sons, New Delhi.

- 1 Maheswari S. N, 2015, "Banking Law and Practice", Thirteenth Edition, Kalyani Publications, New Delhi.
- 2 Sreevatsava P.K, 2020, "Banking Theory and Practice", Twelfth Edition, Himalaya Publishing House, Mumbai.
- Rajesh R, Sivagnanasithi T, 2009, "Banking Theory Law & Practice", Tata
 Mc.Graw Hill Publishing Co. Ltd, New Delhi.
- 4 Gurusamy S, 2017, "Banking Theory Law and Practice", fourth Edition, Vijay Nicole Imprints, Chennai.



Course Code	Course Name	Category	L	Т	Р	Credit
232MT1A4IA	BUSINESS STATISTICS	IDC	4	-	-	4

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	CO1 identify the measures of average and dispersion			
CO2	CO2 explain the concepts of probability			
CO3	determine the correlation and regression values	K2		
CO4	CO4 analyze the components of time series			
CO5 identify the types of index numbers		K1		

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	~	~	1	mit salation	~
CO2	~			1	- 20
CO3	~			4. 	~
CO4		~	1	1	42
CO5	~	✓		~	✓

COURSE FOCUSES ON

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



BUSINESS STATISTICS

SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency & Dispersion

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

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:

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



9 h

10 h

11 h

Text Books

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

- 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.



235FI1A4SP

SEC: NON - LAB PRACTICAL: ENTREPRENEURIAL SKILLS

SEMESTER IV

Total Credits:2Total Instructions Hours:48 h

Contents

- 1 From your interview, list out various problems faced by entrepreneurs.
- 2 Create Vision, Mission and values for your company.
- 3 Discuss the various schemes by union government for entrepreneurial development.
- 4 Chart the various schemes by TN state government for entrepreneurial development.
- 5 Develop your own business website and Blog.
- 6 Select any product and prepare its cost sheet.
- 7 Develop your own business proposal with required information.
- 8 Visit industrial exhibition, trade fairs and observe nitty-gritty of it.
- 9 List out various funding institutes supporting entrepreneur development.
- 10 Company products patent registration process.
- 11 Demonstrate stories of successful entrepreneur.
- 12 Presentation of interview video about successful entrepreneur.

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