

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2023-24 for Under Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

Bachelor of Commerce with International Business Degree

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

Programme: B.Com. International Business

Eligibility

Candidates for admission to the first year of the **Bachelor of Commerce with International Business** Degree Programme shall be required to have passed in the Higher Secondary Examinations conducted by the Government of Tamil Nadu in the relevant subjects or an Examination accepted as equivalent thereto by the Academic Council. Subject to such conditions as maybe prescribed thereto are permitted to appear and qualify for the Bachelor of Commerce with International Business degree examination of this college after a programme of study of three academic years.

Programme Educational Objectives

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

1. To instill positive attitude and ethical values among the students to be successful in personal and professional career.
2. To equip students with current development in the field of international business which cater the current needs of the industry?
3. To build a strong foundation of knowledge and skills in the area of commerce.
4. To enable students with an ability of problem solving and decision making.
5. To expose students in the area of export/import procedures.



PROGRAMME OUTCOMES

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

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



Credit distribution Summary

For students admitted in AY 23-24 and onwards.

Credit distribution for all UG Programmes

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 =12	I to IV
II (12 Credits)	English	4	4 x 3 =12	I to IV
III (108 Credits)	Core (Credits 2,3,4,5)	15x4 2x3	60 06	I to VI
	Core Practical (Credits 2)	02	02x2=04	I to VI
	Inter Departmental Course (IDC)	4	4x4=16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course (SEC) (Embedded)	4	4x 2= 08	III, IV, V&VI
	Industrial Training	1	1x 2=2	V
IV (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights, & Women's Rights (AECC)	1	2	II
	Innovation & IPR (AECC)	1	2	VI
	Generic Elective (GE)	1	2	V
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/ Sports/Club	-	2	I - II
TOTAL CREDITS			142	



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

CURRICULUM- 2023-24

B.Com IB


Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part- I										
231TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
231TL1A1HA		Hindi-I								
231TL1A1MA		Malayalam-I								
231TL1A1FA		French - I								
Part- II										
231EL1A1EA	Language-II	English - I	4	-	1	3	25	75	100	3
Part- III										
235PA1A1CA	Core - I	Financial Accounting	5	1	-	3	25	75	100	4
235CI1A1CA	Core - II	Principles of Management	4	-	-	3	25	75	100	4
235IB1A1CP	Core Practical- I	Spreadsheet Modeling for Business	-	-	4	3	40	60	100	2
235CO1A1IA	IDC - I	Business Economics	4	-	-	3	25	75	100	4
Part-IV										
233MB1A1AA	AECC-I	Environmental Studies	2	-	-	2	50	-	50	2
Part - V										
235IB1A1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports	-	-	-	-	50	-	50	1
Total			23	2	5	-	-	-	700	23

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



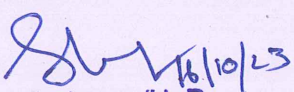
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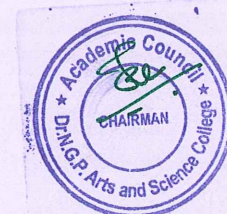
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09/06/2023	AC - 14/07/2023	GB - 05/08/2023
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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part-I										
231TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
231TL1A2HA		Hindi-II								
231TL1A2MA		Malayalam-II								
231TL1A2FA		French - II								
Part- II										
231EL1A2EA	Language-II	English - II	4	-	1	3	25	75	100	3
Part- III										
235BP1A2CA	Core - III	Advanced Financial Accounting	5	1	-	3	25	75	100	4
235IB1A2CA	Core -IV	Principles of Marketing	4		-	3	25	75	100	4
235IB1A2CP	Core Practical-II	Spreadsheet Modeling for Accounting	-	-	4	3	40	60	100	2
232MT1A2IA	IDC - II	Business Statistics	4	-	-	3	25	75	100	4
Part-IV										
231TL1A2AA	AECC-II	Basic Tamil	2	-	-	2	50	-	50	2
231TL1A2AB		Advanced Tamil								
235CR1A2AA		Human Rights and Women's Rights								
Part-V										
235IB1A2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports	-	-	-	-	50	-	50	1
Total			23	2	5				700	23


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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
PART- I										
231TL1A3TA	Language - I	Tamil-III	3	1	-	3	25	75	100	3
231TL1A3HA		Hindi-III								
231TL1A3MA		Malayalam-III								
231TL1A3FA		French – III								
PART- II										
231EL1A3EA	Language-II	English – III	3	1	-	3	25	75	100	3
PART- III										
235CM1A3CA	Core – V	Cost Accounting	5	-	-	3	25	75	100	4
235AT1A3CA	Core - VI	Income Tax Law and Practice	5	1	-	3	25	75	100	4
235BI1A3CB	Core – VII	Company Law	4	-	-	3	25	75	100	4
236BM1A3IB	IDC - III	Retail Management	4	-	-	3	25	75	100	4
235IB1A3SA	SEC- I	Garment Merchandising	3	-	-	3	25	75	100	2
Total			27	3	-	-	-	-	700	24

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03/04/2024	17/04/2024	



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


Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
PART- I										
231TL1A4TA	Language - I	Tamil-IV	3	1	-	3	25	75	100	3
231TL1A4HA		Hindi-IV								
231TL1A4MA		Malayalam-IV								
231TL1A4FA		French - IV								
PART - II										
231EL1A4EA	Language-II	English – IV	3	1	-	3	25	75	100	3
PART - III										
235IB1A4CA	Core – VIII	International Trade Procedures	5	-	-	3	25	75	100	4
235IB1A4CB	Core- IX	Logistics and Supply Chain Management	5	-	-	3	25	75	100	4
235FI1A4CC	Core-X	Business Taxation	4	-	-	3	25	75	100	4
232MT1A4IB	IDC – IV	Optimization Techniques	4	-	-	3	25	75	100	4
235IB1A4SP	SEC – II	Banking and EXIM Documentation - Non-Lab Practical	-	-	4	3	40	60	100	2
Total			24	2	4	-	-	-	700	24

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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits	
							CIA	ESE	Total		
Fifth Semester											
Part-III											
235IB1A5CA	Core – XI	International Business Strategy	5	1	-	3	25	75	100	4	
235IB1A5CB	Core - XII	Banking and Foreign Exchange	5	-	-	3	25	75	100	4	
235IB1A5CC	Core- XIII	Principles of Auditing	4	1	-	3	25	75	100	3	
235CO1A5CB	Core - XIV	Research Methodology	4	-	-	3	25	75	100	4	
235IB1A5SP	SEC- III	PESTLE Analysis - Non - Lab Practical	-	-	4	3	40	60	100	2	
235IB1A5TA	IT	Industrial Training					40	60	100	2	
235FI1A5DA	DSE -I	Financial Markets	4	-	-	3	25	75	100	4	
235IB1A5DA		International Business Environment									
235BI1A5DA		Advertising and Salesmanship									
235CO1A5DA		Human Resource Management									
Part- IV											
	GE		-	-	2	3	50	-	50	2	
Total			22	2	6				750	25	



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

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
235BA1A6CA	Core- XV	Management Accounting	5	-	-	3	25	75	100	4
235IB1A6CA	Core- XVI	International Relations	4	-	-	3	25	75	100	3
235IB1A6CV	Core- XVII	Project	-	-	8	-	40	60	100	4
235IB1A6SA	SEC- IV	Entrepreneurial Skills	3	-	-	3	25	75	100	2
235FI1A6DA	DSE -II	Investment Management	4	-	-	3	25	75	100	4
235IB1A6DA		India's Foreign Trade and Legislation								
235BI1A6DA		Retail Marketing								
235CO1A6DA		Organization Behavior								
235FI1A6DB	DSE -III	Security analysis and Portfolio Management	4	-	-	3	25	75	100	4
235IB1A6DB		International Banking and Finance								
235BI1A6DB		Customer Relationship Management								
235CO1A6DB		Industrial Relations and labour Law								
Part-IV										
235BI1A6AA	AECC-III	Innovation and IPR	2	-	-	-	50	-	50	2
Total			22	-	8	-	-	-	650	23
*Grand total									4200	142



DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Elective I) List of Elective Courses

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

Semester VI (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	Organization Behavior

Semester VI (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 COURSES (GE)

The following are the courses offered under Generic Elective Course

Semester V GE

S.No.	Course Code	Course Name
1	235IB1A5GP	EXIM Documentation

EXTRA CREDIT COURSES

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

Semester III

S.No.	Course Code	Course Name
1	235IB1ASSA	Principles of Insurance
2	235IB1ASSB	World Economic Resources

CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

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

MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

- www.swayam.org
- www.nptel.ac.in
- www.spoken-tutorial.org



UG - REGULATION (R5)

(2023-24 and onwards)

(OUTCOME BASED EDUCATION WITH CBCS)

1.NOMENCLATURE

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

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

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2023-26 refers to students belonging to a 3 year Degree programme admitted in 2023 and completing in 2026.

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

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



1.5 Project Work:

Course involving application of knowledge in problem solving / analyzing / exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

Internship/Industrial Training

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

1.6 Extra Credits:

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

2. STRUCTURE OF PROGRAMME

2.1 PART- I: LANGUAGE- I

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

2.2 PART- II: LANGUAGE- II

English will be offered during the first four semesters.

2.3 PART- III:

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

2.4 PART- IV:

2.4.1 Ability Enhancement Compulsory Course (AECC):

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

Basic Tamil

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



(OR)

Advanced Tamil

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

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

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

2.5 PART- V: EXTENSION ACTIVITIES

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

3. CREDIT ALLOTTMENT

The following is the credit allotment:

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

4. DURATION OF THE PROGRAMME

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

5.REQUIREMENTS FOR COMPLETION OF A SEMESTER

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



6. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course shall be 100 with the following breakup:

a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA)	: 25 Marks
End Semester Exams (ESE)	: 75 Marks
Total	: 100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	5
2	Model (All 5 Units) (On completion of 85 th working day)	5
3	Attendance	5
4	Library Usage	5
5	Skill Enhancement *	5
Total		25

Breakup for Attendance Marks:

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

Note:

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



Break up for Library Marks:

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

Note:

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

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

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

Components for Skill Enhancement

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

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



		<ul style="list-style-type: none"> • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation
13	Assignment	<ul style="list-style-type: none"> • Content and Style • Spelling and Grammar • References

ii) Distribution of External Marks (ESE)

Total	:	75
Written Exam	:	75

Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60



i) Distribution of Internals Marks

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

Total **40**

ii) Distribution of Externals Marks

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

Total **60**

Practical examination shall be evaluated jointly by Internal and External Examiners

Mark Distribution for Project/ Internship/ Industrial Training

Total : 100
Internal : 40
External : 60

i) Distribution of Internal Marks

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

Total **40**

ii) Distribution of External Marks

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

Total **60**

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



7. Credit Transfer

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

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

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

Mandatory

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

Credit transfer will be decided by equivalence committee

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



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

8. Innovations

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

9. Internship/Industrial Training

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

10. Extra Credits: 10

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

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



A maximum of 1 credit under each category is permissible.

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

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

GUIDELINES

Proficiency in foreign language

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

Proficiency in Hindi

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

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

Self study Course

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

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

Typewriting/Short hand

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



CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

CA/ICSI/CMA(Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

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

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals
oral/poster presentation in Conference

Lab on Project (LoP)

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

(Evaluation will be done internally)

Innovation/ Incubation/ Patent/ Sponsored Projects/ Consultancy

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

Representation in State/ National level celebrations

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

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships



GUIDELINES

100 % CIA Courses:

- AECC
- AECC

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

Modalities for Implementing Internal Assessment Marks:

- Student pertaining to 2023 Batch (2023-26) UG programme for the above mentioned courses shall secure a minimum of 40% out of the maximum marks in the continuous internal assessment (CIA) i.e., 20 marks out of 50 marks.
- Students who have not acquired the minimum marks shall be allowed to reappear to improve their marks in the exam components only within the time duration of the programme, in the forthcoming semesters.

Distribution of Internal Marks for AECC & AECC

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



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

S.No.	Particulars	Distribution of Marks
1	CIA -I (1-5 Exercise)	5
2	CIA-II (6-10 Exercise)	5
3	Class Participation	10
4	Practical Record	10
5	Test-III & Viva -Voce(10+10)	20
Total		50

Question paper pattern AECC & AEEC

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

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



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

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

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

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

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

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

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1TA	TAMIL - I	LANGUAGE- I	4	1	-	03

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு நாகரீகம், பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A1TA	TAMIL - I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I மறுமலர்ச்சிக் கவிதைகள்

13 h

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

Unit II புதுக்கவிதைகள்

13 h

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

Unit III பெண்ணியம்

09 h

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



Unit IV சிறுகதைகள்

15 h

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

Unit V பயிற்சிப் பகுதி

10 h

அ. இலக்கணம்

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

ஆ. படைப்பாக்கம்

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

Text Book

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

- 1 கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048, வெளியீடு: நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை - 600 098.

References

- 1 பேராசிரியர் புலவர் சோம. இளவரசு , எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு - 2013 , இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை-600 004.
- 3 இணையதள முகவரி: <https://www.tamilvu.org>



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1HA	HINDI-I	LANGUAGE-1	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The writing ability and develop reading skill
- The various concepts and techniques for criticizing literature
- The techniques for expansion of ideas and translation process

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A1HA	HINDI-I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

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

Unit II 13 h

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

Unit III 12 h

व्याकरण : शब्दविचार (संज्ञा, सर्वनाम, विशेषण)

Unit IV 12 h

अनुच्छेद लेखन

Unit V 10 h

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

Text Books

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A1MA	MALAYALAM- I	LANGUAGE - I	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The writing ability and develop reading skill
- The various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- The competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A1MA	MALAYALAM - I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

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

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- The competence in general communication skills with oral, written and comprehension & expression
- The culture, life style and the civilization aspects of the French people as well as of France
- The students to acquire competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A1FA	FRENCH - I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Salut I Page 10

12 h

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

Unit II Enchanté I Page 20

12 h

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

Unit III J'adore I Page 30

12 h

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



Dr.NGPASC

COIMBATORE | INDIA

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

Unit IV J'adore I Page 30

14 h

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

Unit V Practical Application

10 h

Make in Own Sentences

Text Book

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the effect of dialogue, imagery and varied genres
- any spontaneous spoken discourse and respond to them with proper sentence structure
- the transactional concept of English language

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the various aspects in poetry	K2
CO2	Infer linguistic and non-linguistic features of the context for understanding and interpreting	K3
CO3	Construct sentences and convey messages effectively in real life situations	K3
CO4	Apply different reading strategies with varying speed	K3
CO5	Prepare modules with their own ideas and present them coherently in a grammatically correct form	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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



231EL1A1EA	ENGLISH- I	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 12 h

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

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

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

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

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

Unit II Listening Skills 12 h

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

Unit III Speaking Skills 14 h

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

Unit IV Reading Skills 10 h

Study Skills: Skimming and Scanning- Reading different kinds of texts- Types of reading- Developing a good reading speed, reading aloud, Referencing skill - Word



Power (Denotation and Connotation) - Reading comprehension, Data interpretation
-Charts, Graphs, Advertisements

Unit V Writing Skills

12 h

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

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



235PA1A1CA	FINANCIAL ACCOUNTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Accounting and Final Accounts 14 h

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

Case Study on Accounting Concepts

Unit II Bank Reconciliation Statement and Depreciation 16 h

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

Case Study on Bank Reconciliation Statement

Unit III Bills of Exchange 15 h

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

Case Study on Bills of Exchange

Unit IV Account Current and Average Due Date 12 h

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

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

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



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

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

Text Books

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

References

- 1 Shukla M.C Grewal T.S Gupta S.C. 2016. Advanced Accounts Volume I [Nineteenth Edition]. S.Chand & Company Pvt Ltd, New Delhi.
- 2 Hanif., and Mukherjee, 2015. Modern Accountancy, (Volume I) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., Chennai.
- 3 Arulandam. M.A and Ramaan.K.S, 2014. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 4 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CI1A1CA	PRINCIPLES OF MANAGEMENT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235CI1A1CA	PRINCIPLES OF MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Management 10 h

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

Case Study on Management by Objectives

Unit II Planning 10 h

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

Case Study on Decision Making

Unit III Organization 10 h

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

Unit IV Staffing 9 h

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

Case Study on Leadership Style

Unit V Controlling and Reporting 9 h

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

Note: Case study Examined internal only



Text Books

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

References

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



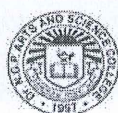
235IB1A1CP	SPREADSHEET MODELING FOR BUSINESS	SEMESTER I
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	Enter the data and Perform the following functions : Change font as bold , Arrange the alignment, Rename the sheet ,Insert a new sheet, Move a sheet, Delete a sheet ,Hide/Unhide Column , Change Column Width
2	Understand how to protect the data, password for workbook, unblocking Cells and prepare Date and Time functions Create a student database and Perform the following Functions:
3	Use cut, copy, paste, use cell widening, use format painter, use font, colour, borders, use wrap text, Use merge cells, Use Numbers, date and currency as format
4	Use ranges and selecting ranges ,ranged data entry, naming ranges, moving to a named range, using named ranges in formulas
5	Create charts and apply chart layouts and styles, Move charts to a chart sheet
6	Apply Conditional formatting and finding cells with conditional formatting and clearing conditional formatting
7	Enter the semester marks and calculate total auto-sum and average, Perform calculations by using MIN and MAX and IF function and COUNTIF function
8	Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, custom auto filter, Outlining Data
9	Use IF combined with AND / OR function for the given data
10	Use LEN and TRIM to organize and manipulate large amounts of data
11	Apply OFFSET combined with SUM or AVERAGE for the given data
12	Create 3D formulas ,3D formula syntax and creating 3D range references

Note: Out of 12 Programmes 10 is compulsory



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235CO1A1IA	BUSINESS ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Demand Analysis 8 h

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

Unit II Cost, Supply and Business Cycle 9 h

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

Unit III Price Analysis 10 h

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

Unit IV Monetary and Fiscal Policy 9 h

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

Unit V National Income 12 h

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



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

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- Multi disciplinary aspects of Environmental studies
- Importance to conserve the Biodiversity
- Causes of Pollution and its control

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the importance of natural resources in order to conserve for the future.	K2
CO2	Infer on Natural resources and its conservation	K2
CO3	Apply the knowledge on Biodiversity and its conservation	K3
CO4	Relate effects, causes and control of air, water, soil and noise pollution etc.,	K2
CO5	Build awareness about sustainable development and Environmental protection	K2

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



233MB1A1AA	ENVIRONMENTAL STUDIES	SEMESTER I
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Environmental studies & Ecosystems 5 h

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

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

Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and overexploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.

Unit III Biodiversity and Conservation 5 h

Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit IV Environmental Pollution, Environmental Policies & Practices 5 h

Environmental Pollution, Environmental Policies & Practices: Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act; Forest Conservation Act;



Unit V Human Communities and the Environment & Field Work

4 h


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

Text Books

- 1 Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 2 Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

References


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


 SoS Chairman/HoD
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Dr. NGPASC

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Dr. N.G.P. Arts and Science College		
APPROVED		
09/06/2023	AC - 14/07/2023	GB - 05/08/2023



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

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

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம்,பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills) மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K2
CO4	சூழலியல் ஆக்கம் (Ecology)	K3
CO5	மொழி அறிவு (Tamil knowledge)	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A2TA	TAMIL- II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 13 h

1. இலக்கிய வரலாறு- பதினெண்கீழ்க்கணக்குநூல்கள்

2.திருக்குறள்

அ. அறன்வலியுறுத்தல்- அ. எண் 04

ஆ. நட்பாராய்தல் - அ. எண் 80

இ. நாடு- அ. எண் 74

ஈ. குறிப்பறிதல்- அ. எண் 110

Unit II அற இலக்கியம் 13 h

1. நாலடியார் - அறிவுடைமை

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

3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள்

Unit III அறநெறிக் கட்டுரைகள் 09 h

1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

2. கலைகள்-உ.வே.சா

3. சங்க நெறிகள்- வ.சுப.மாணிக்கம்

Unit IV அறநெறிக் கட்டுரைகள் 15 h

1. வீர வணக்கம் - க.கைலாசபதி

2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி

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

Unit V பயிற்சிப் பகுதி 10 h

1.இலக்கணம்-வழு, வழுவமைதி,வழாநிலை

2.அலுவலகம் சார்ந்த கடிதம் -விண்ணப்பங்கள், வேண்டுகோள்,முறையீடு

3.படைப்பாக்கம்-பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்



Dr. NGPASC

COIMBATORE | INDIA

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

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- புவேந்தன் பதிப்பகம்,சென்னை..
- 3 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி: <https://www.tamilvu.org>



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A2HA	HINDI - II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I 13 h

आधुनिकपद्य - शबरी(श्रीनरेशमेहता)

Unit II 13 h

उपन्यास: सेवासदन-प्रेमचन्द

Unit III 12 h

कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय

पाठ 1.कफ़न, 3. चीफ़ की दावत

Unit IV 12 h

पत्र लेखन: (औपचारिक या अनौपचारिक)

Unit V 10 h

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

Text Books

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

Course Focuses on

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



231TL1A2MA	MALAYALAM- II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Novel 12 h

Enmakaje: Chapter1- Chapter5

Unit II Novel 10 h

Enmakaje: Chapter 6- Chapter 10

Unit III Novel 12 h

Enmakaje: Chapter 11- Chapter 15

Unit IV Autobiography 14 h

Neermathalam Pootha Kalam: Chapter 1- Chapter 10

Unit V Autobiography 12 h

Neermathalam Pootha Kalam: Chapter 11- Chapter 20

Text Books

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

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A2FA	FRENCH- II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I

12 h

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

12 h

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

12 h

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

14 h

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

10 h

Make in Own Sentences



Text Book

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231EL1A2EA	ENGLISH- II	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Genre Studies 15 h

John Keats: To a Friend Who Sent Me Some Roses - Author's Note - title indications- outline-paraphrasing the poem- context of poem- form- poetic devices- techniques- Style
A. G. Gardiner: On Habits - Author's Note- Title indications- Outline -Passage Analysis - context of the Prose - Narrative techniques- Style

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

David Pinski: A Dollar- Author's Note- Title indications -Plot Summary- Critical Analysis-Themes- Character analysis - Terms- Symbols

Unit II Listening Skills 10 h

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

Unit III Speaking Skills 11 h

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

Unit IV Reading Skills 12 h

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

Unit V Writing Skills 12 h

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



Text Books

- 1 Keats, John. To a Friend Who Sent Me Some Roses. <[https://www.Poets.org , 1820, poets.org/poem/ friend-who-sent-me-some-roses.html/](https://www.Poets.org, 1820, poets.org/poem/ friend-who-sent-me-some-roses.html/)> (Unit I)
- 2 Gardiner, Alfred George. On Habits (n.d.). <<https://Www. Gutenberg. Org/ Files/47429/47429-H/47429-H.Html/>> (Unit I)
- 3 Murthy, Sudha. The Enchanted Scorpions. (n.d.). <<https://www.ssgopalganj.in/online/EBooks/CLASS%20VI/Grandma's%20Bag%20of%20Stories%20by%20Sudha%20Murthy.pdf/>> pp-34-39. (Unit I)
- 4 Pinski, David. A Dollar - a One-act Play.<www.one-act-plays.com/comedies/dollar.html> (Unit I)
- 5 Hart, Steve, Aravind R. Nair, Veena Bhambhani. 2016. Embark: English for Undergraduates. Cambridge University Press, New Delhi, India. (Unit II)
- 6 Lakshminarayan. 2012. A Course Book On Technical English. Scitech Publications Pvt. Ltd., New Delhi, India. (Unit III)
- 7 Raman, Meenakshi & Sangeeta Sharma. 2016. Technical Communication- Principles And Practice, Oxford University Press, New Delhi, India. (Unit IV)
- 8 Viswamohan, Aysha. 2017. English For Technical Communication (With CD), McGraw Hill (India) Private Limited, New Delhi, India. (Unit V)

References

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



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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Apply the accounting practices in branch and departmental accounting.	K3
CO2	Interpret the hire purchase and instalment system of accounting.	K2
CO3	Understand the procedures related to calculation of ratios and accounting treatment of admission of a partner.	K2
CO4	Know the accounting transactions at the time of retirement and death of a partner.	K3
CO5	Analyze the valuation of assets and liabilities during dissolution and insolvency of firms.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235BP1A2CA	ADVANCED FINANCIAL ACCOUNTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Branch and Departmental Accounting 15 h

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

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

Case Study on Branch Accounts.

Unit II Hire Purchase and Instalment Purchase Systems 14 h

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

Unit III Partnership Accounting: Admission of a Partner 15 h

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

Case Study on Admission of a Partner.

Unit IV Retirement and Death of a Partner 14 h

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

Unit V Dissolution of a Firm 14 h

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

Case Study on Garner vs. Murray.

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

Case Study (Examined Internal only).



Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
235IB1A2CA	PRINCIPLES OF MARKETING	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the core concepts of traditional marketing and digital marketing in business.
- the marketing mix and segmentation.
- the importance of market information and customer value.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of traditional marketing and digital marketing along with their ethics and career opportunities.	K2
CO2	Understand the concept of marketing mix and market segmentation	K2
CO3	Articulate the importance of market information.	K3
CO4	Contrast the appropriate channel of distribution for different products	K3
CO5	Creating and delivering customer value in service marketing.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235IB1A2CA	PRINCIPLES OF MARKETING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Marketing 10 h

Marketing - Definition of market and marketing - Importance of marketing- Analysing the marketing environment- Components of Environment: Macro environment and Micro environment - Types of marketing: Traditional marketing - Digital marketing -Marketing ethics - Modern marketing strategies).

Unit II Marketing Functions 10 h

Marketing functions - Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Standardization - Market information - Marketing and government - Bureau of Indian standards (BIS) - AGMARK.

Unit III Marketing Mix and Segmentation 9 h

Marketing mix- Product: Meaning of product - Product life cycle - Branding - Labeling - Price : Pricing objectives - Pricing strategies - Place - Promotion : Personal selling and sales promotion - Advertisement - DAGMAR model - Market segmentation- Levels of Segmentation- Bases for Segmenting Consumer and Business Markets - Targeting - Positioning.

Case study on marketing strategy

Unit IV Channel of Distribution & Marketing Research 10 h

Channel of distribution: Channel objectives - Channel functions - Types of distribution Channels - Channel selection - Factors influencing channel of distribution . Marketing research: Objectives and elements of marketing research - Importance and limitations of marketing research.

Case study on channels of distribution

Unit V Service marketing 9 h

Service marketing- Types of services- Nature and characteristics of services- Difference between services and goods- Creating and delivering customer value- Service marketing mix.

Case study on challenges in marketing of services

Note: Case study examined internal only



Text Books

- 1 Gupta C.B. Nair N. Rajan, 2016, "Marketing Management- Text & Cases", 13th Edition, Sultan Chand and Sons Publishers, New Delhi.
- 2 Philip Kotler, 2014, Principles of Marketing, 6th Edition, Pearson Education Pvt Ltd, Australia

References

- 1 Ramasamy.R.V.S and Namakumari, 2014, "Marketing Management", 3rd Edition, MacMillan India Limited, New Delhi.
- 2 Sherlekar.S.A, 2014, "Marketing Management", 14th Edition ,Himalaya Publishing House, Mumbai.
- 3 Pillai.R.S.N and Baghavathy. N, 2012, "Modern Marketing", Sultan Chand and Sons Publishers, New Delhi..
- 4 Pillai R S N , 2010, "Modern Marketing (Principles and Practices)", Sultan Chand and Sons Publishers, New Delhi.



235IB1A2CP	SPREADSHEET MODELING FOR ACCOUNTING	SEMESTER II
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
	Importing Data into Excel: Fixing text and numbers, date and getting rid of blank lines
1	Fixing text and numbers imported incorrectly using TRIM and FIND and REPLACE to fix errors. Use the text to columns button to separate the different parts of the date and the DATE function to put it back together as a proper date. Different ways to get rid of blank lines in a dataset and how to sort data without unique identifiers back into its original order.
2	Using different conditional formatting options in financial statement.
3	Calculate sales estimation by using the following functions min, max, sum, average, Count, filter and sort.
4	Create Pivot Tables, Set Pivot table options and adding subtotals in Pivot Table.
5	Working with data validation to remove the garbage inputs and to avoid errors and to create a dropdown list in Excel to limit input to pre-set options.
6	Using auto filters to extract lists based on text or date criteria and to filter using numerical criteria, conditional formatting, identify duplicate items and use SUBTOTAL to add values in a filter.
7	Calculate Simple and Compound Interest. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
8	Use Concatenate function to joining information from different cells and making worksheets more dynamic.
9	Prepare Discount Cash flows by using the formula XNPV and XIRR.
10	Use the PMT function to get the monthly mortgage payment.
11	Use spreadsheet statistical functions to calculate Average Growth Rate (AGR), Compound Average Growth Rate (CAGR) and Trend Analysis.
12	Prepare Single Cash Flow and find out Present Value & Future Value.

Note: Out of 12 exercises 10 are compulsory



Course Code	Course Name	Category	L	T	P	Credit
232MT1A2IA	BUSINESS STATISTICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



232MT1A2IA	BUSINESS STATISTICS	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Measures of Central Tendency 10 h

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

Unit II Measures of Dispersion 9 h

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

Unit III Probability 8 h

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

Unit IV Correlation and Regression Analysis 12 h

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

Unit V Time Series Analysis and Forecasting 9 h

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

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



Text Books

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

References

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



231TL1A2AA	PART- IV: BASIC TAMIL	SEMESTER II
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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. ஊர்களின் பெயர்கள் (எண்ணிக்கை 10)

Unit V பயிற்சிப் பகுதி 04 h

பயிற்சிப் பகுதி (உரையாடும் இடங்கள்)

வகுப்பறை, பேருந்து நிலையம், சந்தை- பேசுதல், எழுதுதல்.



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Notes:

அகமதிப்பீட்டுத்தேர்வு - வினாத்தாள் அமைப்புமுறை- மொத்த மதிப்பெண்கள் - 50

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல் $10 \times 2 = 20$

பகுதி -ஆ

சரியா? தவறா? $10 \times 2 = 20$

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க $1 \times 10 = 10$

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. கலை

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

References

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



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COIMBATORE | INDIA

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

231TL1A2AB	PART- IV: ADVANCED TAMIL	SEMESTER II
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2023- 2024 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு
உரியது)
(பருவத் தேர்வு இல்லை)
Syllabus

Unit I கவிதைகள் 06 h

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

Unit II கட்டுரை 05 h

கட்டுரைத் தொகுப்பு -நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

Unit III இலக்கணம் 04 h

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

Unit IV கடிதங்கள் 05 h

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

Unit V பயிற்சிப் பகுதி 04 h

படைப்பாக்கப் பகுதி

பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச்செய்தல்



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

Notes

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

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல் $10 \times 1 = 10$

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக. $10 \times 2 = 20$

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க $2 \times 10 = 20$

குறிப்பு:

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

Text Book

- 1 சிறப்புத் தமிழ் - 2023-2024, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர். வெளியீடு: நியூ செஞ்சுரி பக் 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- புவேந்தன் பதிப்பகம், சென்னை..
- 4 தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி : <<https://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
235CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of Human Rights.	K1
CO2	Describe the Fundamental Rights.	K2
CO3	Relate Human Right Violations and Redressal Mechanism.	K3
CO4	State the Rights to Women and Child.	K2
CO5	Apply Civil and Political Rights of Women.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235CR1A2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	SEMESTER II
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Human Rights 04 h

Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights. Case studies related to human rights.

Unit II Human Rights in India 05 h

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

Unit III Human Right Violations and Redressal Mechanism 05 h

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

Unit IV Rights to Women and Child 05 h

Matrimonial protection - Protection against dowry - Protection to pregnancy - Sexual offences - Law relating to work Place - Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women - Constitutional Rights - Personal Laws - Protection of children against Sexual Offences Act, 2012 (POCSO). Case studies related to Sexual offences.

Unit V Civil and Political Rights of Women 05 h

Right of Inheritance - Right to live with decency and dignity - The Married women's Property Act, 1874 - Women's right to property - Women Reservation Bill - National Commission for Women - Political participation - Pre-independent political participation of women - Participation of Women in post independent period. Kavalan App. Case studies related to women rights.

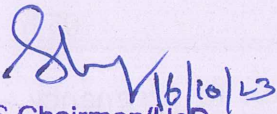



Text Books

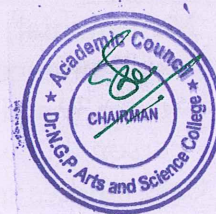
- 1 Lalit Parmar, 1998, "Human Rights", Anmol Publications Pvt. Limited, New Delhi.
- 2 Krishna Pal Malik, 2009, "Women & Law ", Allahabad Law University, New Delhi.

References

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


 BoS Chairman/HoD
 Department of Commerce (IB)
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 Coimbatore – 641 068

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 16 th 16/10/2023	AC - 16 th 13/12/2023	GB - 21 st 5/01/2024



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

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

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம்,பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K2
CO4	சூழலியல் ஆக்கம் (Ecology)	K3
CO5	மொழி அறிவு(Tamil knowledge)	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A3TA	TAMIL- III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

- Unit I காப்பியங்கள்** 10 h
1. சிலப்பதிகாரம் -வழக்குரை காதை
 2. மணிமேகலை-ஆதிரை பிச்சையிட்ட காதை
- Unit II காப்பியங்கள்** 10 h
1. கம்பராமாயணம் -கும்பகர்ணன் வதைப்படலம்: பா. எண் : 60 முதல் – 100 வரை
 2. பெரிய புராணம் - அதிபத்த நாயனார்புராணம்
- Unit III சிற்றிலக்கியங்கள்** 10 h
1. திருக்குற்றாலக்குறவஞ்சி - வசந்தவல்லி பந்தாடிய சிறப்பு (6: 4கண்ணிகள்)
 2. கலிங்கத்துப்பராணி-களம்பாடியது: போர்க்களக் காட்சி- பா.எண்: 472 முதல்- 502 வரை
- Unit IV இலக்கிய வரலாறு** 10 h
1. காப்பியம் – வரையறை, ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள்
 2. கம்பராமாயணம், பெரிய புராணம் – குறிப்பு
 3. சிற்றிலக்கியங்களின் தோற்றமும் வளர்ச்சியும்
- Unit V இலக்கணம் & பயிற்சிப் பகுதி** 08 h
- அ. இலக்கணம்**
1. 'பா' வகைகள் : வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா - பொது இலக்கணம் மட்டும்.
 2. அணி: உவமையணி, உருவக அணி, இல்பொருள் உவமையணி விளக்கம், உதாரணம்.
- ஆ. பயிற்சிப் பகுதி**
1. வாசகர் கடிதம்: நாளிதழ், வானொலி, செய்தி ஊடகங்களுக்கு விமர்சனம்



எழுதுதல்

2.திரைக்கதை விமர்சனம்: மத்திய மற்றும் மாநில அரசு விருது பெற்ற தமிழ்த் திரைப்படங்கள் மட்டும்

Text Book

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A3HA	HINDI- III	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A3HA	HINDI- III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I 10 h

पद्य – काव्य पराशर (भोलानाथ)

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

Unit II 10 h

हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)

Unit III 10 h

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

Unit IV 10 h

संवादलेखन

Unit V 08 h

अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में)

(पाठ 10 to 20)

Text Books

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A3MA	MALAYALAM- III	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



231TL1A3MA	MALAYALAM- III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Poetry 10 h

Kumaranasan

Unit II Poetry 10 h

Kumaranasan

Unit III Poetry 10 h

Kumaranasan

Unit IV Poetry 10 h

VayalarRamavarma

Unit V Poetry 08 h

VayalarRamavarma

Text Books

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

Reference

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



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

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A3FA	FRENCH- III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

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

10 h

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

10 h

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

10 h

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

08 h

Make in Own Sentences based on the above Lessons

Text Book

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231EL1A3EA	ENGLISH - III	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening and Reading 09 h

Listening in casual conversation, Small group and Conference setting - Listening for Factual Information- Barriers of Listening- Developing Listening skills- Poor listening vs Effective Listening - Basics of Reading- Efficient and Inefficient Readers- Advantages of Reading- Four Basic steps of Effective Reading- Stumbling blocks in becoming an effective Reader- Strategies for Comprehending and Retaining content- Effective Note Taking while Reading

Unit II Speaking 09 h

Purpose of General Conversations- Advantages, Features of a good conversation- Tips for improving Conversation- Public Speaking- Importance of Public Speaking- Benefits, Tips, Overcoming fear of Public Speaking- Preparatory steps - Structuring the contents- Audience Awareness- Mode of Delivery

Unit III Writing Skills 10 h

Preparing an Effective CV or a Resume with Job Applications- Employers expectation - Organize the material- Useful suggestions- Cover Letter- Content to be included- Tone of the letter- Report Writing- importance- features- Types - main parts- Feasibility report- Accident report- Scientific report- Memos - Introduction- Structure- Proposal Writing

Unit IV English for Communication & Skill for Employment 12 h

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

Unit V Soft Skills 08 h

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



Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
235CM1A3CA	COST ACCOUNTING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To learn the concepts of Cost ascertainment
- preparation of accounts under process costing
- techniques of operating costing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	define the Cost accounting concepts and understand the elements of cost	K1
CO2	understand the various methods of material issue and material control	K2
CO3	apply different methods calculation of labor turnover, wage payment system and classification of overhead among departments	K3
CO4	Interpret about process costing, process losses, wastage scrap, Normal and abnormal losses and compute the cost of each process for finished product	K3
CO5	infer the concept of operating cost and Reconciliation statements	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



235CM1A3CA	COST ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Cost concept and Cost sheet 10 h

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

Case Study on Preparation of Cost Sheet of various Companies.

Unit II Material control and Issue 12 h

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

Case Study on ABC analysis.

Unit III Labour costing and Overheads 13 h

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

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

Case Study on Methods of Remuneration.

Unit IV Process costing 13 h

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

Unit V Operating costing and Reconciliation statements 12 h

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



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

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

Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
235AT1A3CA	INCOME TAX LAW AND PRACTICE	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

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



235AT1A3CA	INCOME TAX LAW AND PRACTICE	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Income Tax 15 h

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

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

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

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

Case Study: Income from House Property

Unit III Profits and Gains from Business or Profession 15 h

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

Unit IV Capital Gains 15 h

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

Case Study: Capital Gains

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



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

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

Case Study : Total Income

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

Case Study (Examined Internal Only)

Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
235BI1A3CB	COMPANY LAW	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235BI1A3CB	COMPANY LAW	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

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

Unit II Registration of Companies 10 h

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

Case Law relating to Memorandum and Articles of Association

Unit III Company Management 10 h

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

Case Law relating to Exercising Powers of Director.

Unit IV Company Meetings 10 h

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

Case Law relating to Exercising Powers of Director.

Unit V Winding up of Company 9 h

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

Case Law in Winding up of Company



Note: Case 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	T	P	Credit
236BM1A3IB	RETAIL MANAGEMENT	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept and importance of retail management.
- the global retail market.
- the retail shopper behavior.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basics of Retailing.	K2
CO2	Construct the Organized and Unorganized Formats.	K2
CO3	Analyze the Importance of Retail Location and Service Quality.	K3
CO4	Outline the Global Retail Management Practice.	K4
CO5	Interpret the Retail Shopper Behaviour.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



236BM1A3IB	RETAIL MANAGEMENT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Retailing 10 h

Retailing – Meaning – Characteristics and Functions – Retail Management – Definition - Retailing Channels - Retail Industry in India - Importance of Retailing - Changing Trends in Retailing

Case Study on Retail Industry in India

Unit II Retail Formats 10 h

Organized and Unorganized Formats - Different Organized Retail Formats Characteristics of Each Format - Emerging Trends in Retail Formats - MNC's Role in Organized Retail Formats - E Tailing.

Case Study on E-Tailing

Unit III Retail Location Selection 9 h

Retail Location Strategy – Importance of Location Decision –Retail Store Image - Visual Merchandise Management – Space Management – Retail Inventory Management - Buying Office - Retail Service Quality Management.

Case Study on Retail Service Quality Management

Unit IV Global Retail Market 10 h

Strategic Planning Process for Global Retailing – Challenges Faced by Global Retailers – Factors Affecting the Success of a Global Retailing Strategy - Drivers of Retail Change in India – Foreign Direct Investment in Retail – Challenges to Retail Developments in India.

Unit V Retail Shopper Behaviour 9 h

Understanding of Retail Shopper Behaviour - Shopper Profile Analysis - Shopping Decision Process - Factors Influencing Retail Shopper Behaviour - Changing Nature of Retailing - Challenges Faced by the Retail Sector.

Note: Case Study Examined Internal Only



Text Books

- 1 Michael Levy , Barton A. Weitz ,Dhruv Grewal , 2023, Retailing Management, Tenth Edition , McGraw Hill, Standard Edition.
- 2 Barry Berman , Joel R Evans , Patrali Chatterjee , Ritu Srivastava , 2017, Retail Management, 13th Edition , Pearson Education.

References

- 1 N.Jain and P.P.Singh, 2014. "Modern Retail Management – Principles and Technique" Regal Publications, New Delhi, Second Edition.
- 2 Gibson, 2017. Retail Management, 5e– Text and Cases, Pearson Education, 5e Edition.
- 3 Barry Berman & Joel R. Evans, 2017. Retail Management Prentice Hall of India, New Delhi, Thirteenth Edition.



Course Code	Course Name	Category	L	T	P	Credit
235IB1A3SA	GARMENT MERCHANDISING	SEC	3	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	generalize the students with basic concepts of merchandising.	K2
CO2	create an understanding on execution tactics and pricing strategies followed in garment industry.	K2
CO3	educate with the quality standards adopted in garment industry.	K2
CO4	familiarize the sourcing strategies used in garment industry.	K3
CO5	developing the idea on visual merchandising.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235IB1A3SA	GARMENT MERCHANDISING	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 36 h

Syllabus

Unit I Introduction to Merchandising 7 h

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

Unit II Line development and Pricing 7 h

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

Unit III Standardization and Quality Control 7 h

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

Unit IV Sourcing Strategies 7 h

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

Case Study on strategies adopted by garment industries in sourcing inputs.

Unit V Performance Management and Enterprise Reporting 8 h

Visual merchandising: Fashion visual merchandising- Functions of visual merchandising- Elements of visual merchandising - Store exteriors, interiors& windows - Image, atmosphere 7 theatrics -Display props, fixtures, mannequins, floral, signage & graphics.

Case Study on visual merchandising

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



Text Books

- 1 Stone, Elaine & Samples.J.A , 2000, Fashion Merchandising, , Tata Mc Graw Hill.
- 2 Shukla R.S, 1997, How to export Garments successfully, Global business press.

References

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



235IB1ASSA	PRINCIPLES OF INSURANCE	SEMESTER III
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Total Credits: 1

Syllabus

Unit I Basic concepts of Insurance

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance - Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government

Unit II Types of Insurance

Different types of insurance- Life Insurance - Meaning and Features of Life Insurance - Classification of policies - Difference between life and general insurance

Unit III Fire Insurance

Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies - Policy conditions - Payment of claim - Reinsurance - Double insurance- Progress of Fire Insurance.

Unit IV Marine Insurance

Meaning and Nature of Marine Insurance - Classification of policies - Policy conditions - Premium calculation - Marine Losses - Payment of Claims Progress of Marine Insurance Business in India.

Unit V Other types of general insurance

Personal Accident Insurance - Motor Insurance - Burglary Insurance - Miscellaneous Forms of Insurance including Social Insurance - Rural Insurance and Prospects of Agriculture Insurance in India - Health Insurance - Liability Insurance - Bancassurance



Text Books

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

References

- 1 Inderjit Singh, Rakesh Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
- 2 Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice, S. Chand Publishing, New Delhi.



235IB1ASSB	WORLD ECONOMIC RESOURCES	SEMESTER III
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Total Credits: 1

Syllabus

Unit I Nature of resources

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

Unit II Resources and distribution

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

Unit III Energy Resources

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

Unit IV Industrial Resources

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

Unit V Infra Resources

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



Text Books


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

References

- 1 Zimmermann, 1972, "World Resources and Industries", Joanna Cotler Books, New Delhi.
- 2 Agarwal M.C., Munga.J.R, 2012, "World Resources and Trade", Trade National Publishing House, New Delhi.

[Signature]

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

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 17 th 03/04/2024	AC - 17 th 17/04/2024	GB -



Dr.NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு நாகரீகம், பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத் திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத் திறனை ஊக்குவித்தல்	K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K4
CO3	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A4TA	TAMIL - IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I எட்டுத்தொகை

10 h

1. நற்றிணை - குறிஞ்சித் திணை

I.பா.எண் : 01 - கபிலர்

II.பா.எண் : 88 - நல்லந்துவனார்

III.பா.எண் : 102 - செம்பியனார்

2. குறுந்தொகை - முல்லைத்திணை

I.பா.எண் : 65 - கோலூர்கிழார்

II. பா.எண் : 167 - கூடலூர்கிழார்

மருதத்திணை

I.பா.எண் : 08 - ஆலங்குடி வங்கனார்

II.பா.எண் : 61 - தும்பிசேர்கீரனார்

III.பா.எண் : 196 - மிளைக் கந்தன்

நெய்தல் திணை

I.பா.எண் : 57 - சிறைக்குடி ஆந்தையார்

Unit II எட்டுத்தொகை

08 h

1. கலித்தொகை - பாலைக்கலி

I.பா.எண் : 09 - பெருங்கடுங்கோ

2. அகநானூறு - மருதத்திணை

I.பா.எண் : 86 - நல்லாலூர்கிழார்

3. புறநானூறு - I.பா.எண் : 188 - பாண்டியன் அறிவுடை நம்பி

II.பா.எண் : 192 - கணியன் பூங்குன்றனார்

III.பா.எண் : 279 - ஒக்கூர் மாசாத்தியார்

IV.பா.எண் : 312 - பொன்முடியார்

Unit III பத்துப்பாட்டு

10 h

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



Dr.NGPASC

COIMBATORE | INDIA

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

Unit IV இலக்கிய வரலாறு

10 h

1. எட்டுத் தொகை நூல்கள்
2. பத்துப்பாட்டு நூல்கள்

Unit V இலக்கணம் மற்றும் திறனாய்வுப் பகுதி

10 h

I. இலக்கணம்

1. அகத்திணை - அன்பின் ஐந்திணை - விளக்கம்
2. புறத்திணை - 12 திணைகள் - விளக்கம்

II. பயிற்சிப் பகுதி

சங்கப் பாடல்கள் குறித்து திறனாய்வு செய்தல்.

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது.

Text Book

செய்யுள் திரட்டு - மொழிப் பாடம் - 2023- 24

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
231TL1A4HA	HINDI - IV	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A4HA	HINDI- IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

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

Text Books

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



Dr. NGPASC

COIMBATORE | INDIA

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

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

PREAMBLE

This course has been designed for students to learn and understand

- the writing ability and develop reading skill
- the various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
- the competency in translating simple Malayalam sentences into English and vice versa

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUS ON

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



231TL1A4MA	MALAYALAM-IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

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

Text Books

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

Reference

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



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

Course Code	Course Name	Category	L	T	P	Credit
231TL1A4FA	FRENCH - IV	LANGUAGE-I	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the Competence in General Communication Skills – Oral + Written- Comprehension & Expression
- the Culture, life style and the civilization aspects of the French people as well as of France
- the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	Apply the adjectives and the classroom environment in France	K2
CO3	Select the Plural, Articles and the Hobbies	K2
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231TL1A4FA	FRENCH - IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I

10 h

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

10 h

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

10 h

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

10 h

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

08 h

Make in Own Sentences based on the above Lessons

Text Book

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



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

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

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

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

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



231EL1A4EA	ENGLISH - IV	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Listening 10 h

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

D.H. Lawrence - Last Lessons of the Afternoon

Dr. APJ Abdul Kalam's speech at European Union

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

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

Unit II Speaking 10 h

Oscar Wilde - The Importance of Being Earnest

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

Rules for changing direct speech into indirect speech

Unit III Reading 09 h

Gita Hariharan - The Remains of the Feast -

Langston Hughes - Thank You M'am

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

Tenses: The Uses of Present, Past and Future Tenses

Unit IV Writing Skills 10 h

George Orwell - Why I Write

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

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

Unit V Soft Skills 09 h

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

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



Text Books

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

References

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



Course Code	Course Name	Category	L	T	P	Credit
235IB1A4CA	INTERNATIONAL TRADE PROCEDURES	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	familiarize the concept of International trade and to have the understanding on India's Foreign trade.	K3
CO2	inculcate the basic knowledge on the Export procedure.	K3
CO3	analyze the functions of export promotion organization.	K3
CO4	learn and understand the concept of international payments.	K2
CO5	acquire knowledge on export import documentation.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235IB1A4CA	INTERNATIONAL TRADE PROCEDURES	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Legal Frame work 12 h

International trade: Meaning - Need and importance of international trade - Commodity composition - Foreign Trade Development and Regulation act (FTDR Act 1992) - Foreign Trade Regulation Rules (FTRR 1993) - Role and functions of Directorate General Foreign Trade (DGFT) - Indian Trade Classification (HS) - India's foreign trade policy.

Case Study on India's Foreign Trade Policy

Unit II Export Procedure 12 h

Type of exporters - Starting an export firm - Selection of an export product - Market selection - Buyer selection - Registration under GST - Import Export Code number (IEC) - Export license - Registration Cum Membership Certificate (RCMC) - Elements of export contract- INCO terms - Export incentive scheme.

Unit III Export Promotions and Institutions in International Trade 12 h

Export promotion councils in India: AEPC- EEPC- APEDA-MPEDA- Commodity boards - International Chamber of Commerce- Export Oriented Units (EOUs) - Special Economic Zones (SEZs) - WTO - World bank institutions: IBRD- IDA - IFC - MIGA - ICSID.
Case Study on Special Economic Zones

Unit IV Export -Import Finance 12 h

Modes of international payments - Types of credit: Pre-shipment credit - Post- shipment credit - Interest rate - Foreign currency loans - Lines of credit- Export credit system in India - Role of Reserve Bank of India (RBI) in EXIM credit - Authorized dealers- Foreign currency accounts: NOSTRO- VOSTRO- LORO.

Case Study on Selection of mode of International payments

Unit V Export- Import Documentation 12 h

Documents related to goods: Invoice - Types of invoice - Packing list - Certificate of origin - Insurance certificate -Self declaration. Documents related to transport and clearance: Bill of lading/Airway bill - Shipping bill - Bill of entry - Indian Customs Electronic Data Interchange Gateway (ICEGATE).

Note: Case study examined internal only



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Text Books

- 1 Nabhi Kumar Jain, 2021, "Export-Import Procedures and Documentation", 21st Edition, Nabhi Publications, India.
- 2 Jeevanandam. C, 2020, "International Trade", 17th Edition, Sultan Chand & Sons, New Delhi.

References

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



Course Code	Course Name	Category	L	T	P	Credit
235IB1A4CB	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the basic concept of logistics and supply chain management and to create an awareness of its importance in international business	K2
CO2	learn the various modes of transportation and to gain knowledge regarding ports	K2
CO3	acquire the knowledge on packaging and its types and to educate the concept of containerization	K2
CO4	Outline the role of information technology in supply chain management	K2
CO5	explain the concept of export logistics	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235IB1A4CB	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Logistics and SCM 12 h

Logistics and supply chain management - Evolution - Importance - Understanding logistics and its role in supply chain - Types of logistics in the supply chain - Levels of logistics services- Decision phase in a supply chain - Process views of supply chain - Framework for supply chain- Sustainable supply chain practices- National logistics policy.

Case study on role of logistics in supply chain

Unit II Transportation 12 h

Transportation - Modes of transportation - Major, minor ports in India -Private ports in India-World major ports and sea routes - Types of ships- Carriage of goods by sea - Transportation of goods through air- Benefits of air transport - AAICLAS (Airports Authority of India Cargo Logistics and Allied Services)- International Air Transport Association (IATA).

Case study on carriage of goods by sea.

Unit III Packaging and Containerization 12 h

Cargo classification - Packing - Functions - Essentials of packing and packaging - Packing for storage - Product content protection - Types of packaging. Containerization - Origin - Benefits of containerization - Types of containers - Shipping formalities - Shipping intermediaries - Ocean freight calculation.

Unit IV Supply Chain Management and Information Technology 12 h

Supply chain drivers - Structuring drivers - Cross functional drivers -Fundamentals of Supply chain management network design and supply chain strategies. Information technology in a supply chain: Artificial intelligence - Block chain - Big data - The role of IT in a supply chain - The supply chain IT framework.

Case study on role of IT in Supply chain

Unit V Export Logistics and Distribution Centers 12 h

Special aspects of export logistics: Picking - Packing - Vessel booking [Less than container load (LCL)] - Full container load (FCL) - Customs - Documentation - Shipment. Import logistics: Documents collection - Valuing - Bonded warehousing- Customs formalities - Clearing. Distribution Centers: ICD - Role and function -CFS - CONCOR.

Note: Case study examined internal only



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

Text Books

- 1 Donald Bowersox, David Closs and M.Bixby Cooper, 2020, "Supply Chain Logistics Management", 5th Edition, McGraw Hill, New York.
- 2 Sunil Chopra and Peter Meindl, 2022, "Supply Chain Management: Strategy, Planning and Operation", 7th Edition, Pearson Education., Inc, New York.

References

- 1 Pierre A. David, 2021, "International Logistics: The Management of International Trade Operation", 6th Edition, Cicero Books, United Kingdom.
- 2 Daniel Stanton, 2020, "Supply Chain Management for Dummies", 2nd Edition, John Wiley & Sons, Inc, New York.
- 3 Robert. B. Handfield & Ernest. L. Nichols Jr, 2012, "Introduction to Supply Chain Management", 2nd Revised Edition, PHI Learning Pvt., Ltd, New Delhi.
- 4 Rai Usha Kiran, 2010, "Export - Import and Logistics Management", 2nd Edition, PHI Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235FI1A4CC	BUSINESS TAXATION	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the various provisions of Business taxation laws and their impact on business decision-making
- the various provisions of Goods and Services Tax and their Registration Process
- the practical knowledge in GST Computation Process

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the basic principles underlying the Business Taxation Statutes (with reference to Customs Act, and GST).	K2
CO2	examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2
CO3	exposed to the overview of GST.	K2
CO4	know the functions of various Council and the E-Way bill.	K3
CO5	summarise procedures of GST.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



235FI1A4CC	BUSINESS TAXATION	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Business Taxation 08 h

Tax system - Canons of taxation - Indian tax system - Features of business taxation- Comparisons of direct and indirect tax - Tax evasion and avoidance.

Unit II Duties and Drawback 10 h

Customs duty - Basic concepts; Territorial Waters - High Seas - Levy of Customs Duty - types - Valuation - Customs procedure - Baggage Rules- Import and export procedure - Powers of officers - Levy and exemption - Penalties and offences - Export promotion schemes: EOU - SEZ - Duty drawback.
Case Study on Customs duty

Unit III An Overview of Goods and Services Tax (GST) 10 h

Introduction of Goods and Services Tax in India- Kelkar Committee - Constitutional Amendment - Goods and Services Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals - Taxes and Duties not Subsumed in GST - Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

Case Study on various Rates of GST in India.

Unit IV Goods and Services Tax Council 10 h

Goods and Services Tax Council - Role and Functions of Goods and Services Tax Council - Goods and Services Tax Network - Functions - Services - E-Way bill - Importance of E-Way bill -E-Way bill for Exempted Goods.

Unit V Procedures under GST 10 h

Registration under GST Law-Tax Invoice Credit and Debit Notes- Different GST Returns - Electronic Liability Ledger-Electronic Credit Ledger- Electronic Cash Ledger - Different Assessment under GST - Interest Penalty under GST - Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS)- Audit under GST.

Case Study on Tax Collected at Source

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



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Text Books

- 1 T.S. Reddy & Y.Hariprasad Reddy., 2023, "Business Taxation", Margham Publications, Chennai.
- 2 Mehrotra H.C., and Prof. Agarwal V.P., 2023,"Goods And Service Tax", Sahitya Bhawan Publications, Uttar Pradesh.

References

- 1 Parameswaran R. & C A. Viswanathan P., 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- 2 Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
- 3 Balachandran V., 2023, "Indirect Taxation", Sultan Chand & Sons, New Delhi.
- 4 Viswanathan B., 2016, "Goods and Services Tax", New Century Publications, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
232MT1A4IB	OPTIMIZATION TECHNIQUES	IDC	4		-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept of solving LPP
- the effectiveness of optimal solution
- the concept of critical path analysis of a method to examine its project management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	explain the real-world problem as a mathematical programming model	K1
CO2	apply the concept of a Transportation Model to develop the optimal solution	K3
CO3	apply the concept of Assignment problems in various job allocations	K3
CO4	solve strategic decision making using game theory	K2
CO5	analyze the critical path method to solve real life project scheduling	K2

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

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



232MT1A4IB	OPTIMIZATION TECHNIQUES	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Operations Research 9 h

Origin and development - nature and features - modelling - general solution methods - scientific method - methodology - applications - Linear programming problem - mathematical formulation - graphical solution method - some exceptional cases.

Unit II Transportation Problem 9 h

General Transportation problem - transportation table - duality in transportation - loops in transportation tables - LP formulation - solution - finding an initial basic feasible solution - test for optimality.

Unit III Assignment Problem 10 h

Mathematical Formulation - The Assignment Method - Special cases in Assignment problems - Travelling salesman problem.

Unit IV Games and Strategies 10 h

Games theory - two-person zero sum games - some basic terms - the maximin-minimax principle - games without saddle points-mixed strategies - graphic solution of $2 \times n$ and $m \times 2$ games - dominance property.

Unit V PERT and CPM 10 h

Network and basic components - logical sequencing - rules of network construction - critical path analysis - probability considerations in PERT - Distinction between PERT and CPM.

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



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Text Books

- 1 Kanti Swarup, P.K Gupta, Man Mohan, 2003, "Operations Research", 5th Edition, Sultan Chand & Sons Educational Publishers, New Delhi

References

- 1 Manmohan, Gupta, P.K and Kanthi Swarup, 1998, "Operations Research", 9th Edition, S. Chand & Sons, New Delhi
- 2 Vittal, P.R., 2013, "Operations Research", 1st Edition, Margham Publishers, Chennai
- 3 Gupta P.K and Hira. D.S, 2003, "Problems in Operations Research", 2nd Edition, S. Chand & Sons, New Delhi
- 4 Hamdy A. Taha, 2014, "Operations Research an Introduction", 9th Edition, Pearson Education Publishers Private Ltd, New Delhi



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

235IB1A4SP	BANKING AND EXIM DOCUMENTATION - NON-LAB PRACTICAL	SEMESTER IV
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Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Introduction to accounts filing: Forms for opening different types of account -ATM application form - Know your customer form (KYC) - Permanent Account Number (PAN) Application.
2	Negotiable forms: Payment - Paying slip - Cash - Cheque - Demand draft- Cash withdrawal form - Cheque -DD application form- Fund transfer form.
3	Fund Support Applications: Loan - Housing loan - Vehicle loan - Jewel loan - Agri loan - Pledge - Mortgage - Forfeiting of property - Termination of loan- Education loan.
4	Transactions in banking: NEFT - RTGS - IMPS - Clearance of cheque -UPI - BHIM.
5	ForEx Account: Opening of NRI account, NRO account and NRE account.
6	Registration forms for exporter: Import Export Code (IEC).
7	Registration in EPCs': APEDA- MPEDA- AEPC- EEPC - Registration Cum Membership Certificate (RCMC).
8	Basic export documents: Commercial invoice-Consular invoice-Packing list - Certificate of origin - Certificate of insurance - Shipment advice - Shipment checklist.
9	Transportation documents: Bill of lading - Mate receipt- Airway bill- Combined Transport Document (CTD)- Shipping bill.
10	Payment and Exchange regulatory: Letter of credit opening form for import- Bill of exchange application-Bank certificate of payment- Foreign inward and outward remittance certificate- E-BRC-Bank realization certificate- Exchange control declaration form - Freight payment certificate - Bill of export.
11	Import document-Bill of entry for home consumption-Bill of entry for warehouse-Bill of entry for Ex- Bond clearance for home Consumption- EDI declaration form for import.
12	ICEGATE, DGFT website overview.

BoS Chairman/HoD
Department of Commerce (IB)
Dr. N.G.P. Arts and Science College
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 Dr.N.G.P. Arts and Science College	
APPROVED	
BoS- 1st 7/11/2024	AC - 1st 26/11/2024



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