

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

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

Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle -3.64CGPA)

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

Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

## REGULATIONS 2024-25 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

### Bachelor of Commerce with Professional Accounting Degreee (For the students admitted during the academic year 2024-25 and onwards)

#### Programme: B.Com. (Professional Accounting)

#### Eligibility:

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the Bachelor of Commerce with Professional Accounting 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 apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. To utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
3. To perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.
4. To empower students to develop the skills and knowledge necessary to thrive in competitive job markets and secure fulfilling careers.
5. To understand the social and ethical dimensions in their chosen discipline.





### PROGRAMME OUTCOMES:

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

PO Number	PO Statement
PO1	Apply knowledge of accounting, finance and law in appropriate situations as required by the industry.
PO2	Communicate to professional and non-professional community by making comprehensible presentations, writing effective reports, designing documentation and providing unambiguous instructions.
PO3	Think innovatively and convert challenges into opportunities as an employer in the professional field, eventually providing solutions for the betterment of the society.
PO4	Demonstrate the skill of functioning effectively as an individual and as member/leader in diverse teams and multi-disciplinary projects giving significant contributions in terms of accounting and management issues.
PO5	Prepare them for updating knowledge continuously based on their chosen professional career through life long independent learning committed to ethical and social responsibilities pertaining to the professional community.





**Credit distribution Summary**  
**For students admitted in AY 24-25 and onwards.**

**Credit distribution for all UG Programmes**

Part	Subjects	No.of Papers	Credit	Semester No.
<b>I</b> (12 Credits)	Tamil/Hindi/French/ Malayalam	4	4 x 3 = 12	I&IV
<b>II</b> (12 Credits)	English	4	4 x 3 = 12	I&IV
<b>III</b> (108 Credits)	Core (Credits 2,3,4,5)	15	15 x 4 = 60	Ito VI
		2	2 x 3 = 06	
	Core Practical(Credits 2)	2	2 x 2 = 04	I&II
	InterDepartmentalCourse(IDC)	4	4 x 4 = 16	Ito IV
	Discipline Specific Elective(DSE)	3	3 x 4 = 12	V&VI
	SkillEnhancementCourse (SEC)	4	4 x 2 = 8	III, IV, V & VI
	IndustrialTraining	1	1 x 2 = 2	V
<b>IV</b> (8 Credits)	EnvironmentalStudies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights & Women's Rights (AECC)	1	2	II
	Innovation&IPR/Innovation, IPR& Entrepreneurship (AECC)	1	2	VI
	Generic Elective(GE)	1	2	V
<b>V</b> (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs	-	2	I-II
<b>TOTAL CREDITS</b>			<b>142</b>	





## CURRICULUM

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
Part -I												
24TLU1TA	Language-I	Tamil-I	4	1	-	5	60	3	25	75	100	3
24TLU1HA		Hindi- I										
24TLU1MA		Malayalam-I										
24TLU1FA		French-I										
Part -II												
24ELU1EA	Language-II	English – I	4	-	1	5	60	3	25	75	100	3
Part -III												
24PAU1CA	Core-I	Financial Accounting	5	1	-	6	72	3	25	75	100	4
24CIU1CA	Core-II	Principles of Management	4	-	-	4	48	3	25	75	100	4
24PAU1CP	Core Practical-I	Spreadsheet Modeling for Business Decisions- I	-	-	4	4	48	3	40	60	100	2
24MTU1IA	IDC-I	Business Mathematics	4	-	-	4	48	3	25	75	100	4
Part -IV												
24MBU1AA	AECC-I	Environmental Studies	2	-	-	2	24	3	50	-	50	2
Part -V												
24PAU1XA	Extension Activity	NSS/NCC/ YRC/ RRC/ Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360	-	-		700	23





CourseCode	Course Category	CourseName	L	T	P	Instruction		Exam (h)	MaxMarks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
Part-I												
24TLU2TA	Language-I	Tamil - II	4	1	-	5	60	3	25	75	100	3
24TLU2HA		Hindi - II										
24TLU2MA		Malayalam - II										
24TLU2FA		French - II										
Part-II												
24ELU2EA	Language-II	English - II	4	-	1	5	60	3	25	75	100	3
Part-III												
24PAU2CA	Core-III	Advanced Accounting	5	1	-	6	72	3	25	75	100	4
24CRU2CA	Core-IV	BusinessLaw	4	-	-	4	48	3	25	75	100	4
24PAU2CP	CorePractic al-II	Advanced Spreadsheet Modelingfor Business Decisions	-	-	4	4	48	3	40	60	100	2
24MTU2IA	IDC-II	Business Statistics	4	-	-	4	48	3	25	75	100	4
Part-IV												
24TLU2AA/ 24TLU2AB/ 24CRU2AA	AECC-II	BasicTamil/ Advanced Tamil/ Human Rightsand Women’s Rights	2	-	-	2	24	-	50	-	50	2
Part-V												
24PAU2XA	ExtensionAc tivity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360				700	23

  
 8/11/24  
 BoS Chairman/HoD  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048



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B.Com. (PA) (Students admitted during the AY 2024-25)



CourseCode	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	MaxMarks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
Part-I												
24TLU3TA	Language-I	Tamil - III	3	1	-	4	48	3	25	75	100	3
24TLU3HA		Hindi - III										
24TLU3MA		Malayalam - III										
24TLU3FA		French - III										
Part-II												
24ELU3EA	Language-II	English - III	3	1	-	4	48	3	25	78	100	3
Part-III												
24PAU3CA	Core-V	Advanced Financial Accounting	5	1	-	6	72	3	25	75	100	4
24CMU3CA	Core-VI	Cost Accounting	5	-	-	5	60	3	25	75	100	4
24BIU3CB	Core-VII	Company Law	4	-	-	4	48	3	25	75	100	4
24COU3IA	IDC-III	Business Economics	4	-	-	4	48	3	25	75	100	4
24PAU3SP	SEC-I	Banking Operations (Non -Lab Practical)	-	-	3	3	36	3	40	60	100	2
Total			24	3	3	30	360	-	-	-	700	24





Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
Part - I												
24TLU4TA	Language-I	Tamil-IV	3	1	-	4	48	3	25	75	100	3
24TLU4HA		Hindi-IV										
24TLU4MA		Malayalam-IV										
24TLU4FA		French –IV										
Part - II												
24ELU4EA	Language-II	English – IV	3	1	-	4	48	3	25	75	100	3
Part - III												
24PAU4CA	Core-VIII	Corporate Accounting	5	1	-	6	72	3	25	75	100	4
24PAU4CB	Core-IX	Financial Reporting	4	-	-	4	48	3	25	75	100	3
24BAU4CA	Core-X	Management Accounting	5	-	-	5	60	3	25	75	100	4
24CTU4IB	IDC-IV	Cyber Security	4	-	-	4	48	3	25	75	100	4
24PAU4SP	SEC-II	Secretarial Correspondence (Non-Lab Practical)	-	-	3	3	36	3	40	60	100	2
Total			24	3	3	30	360				700	23





Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
Part - III												
24CRU5CA	Core - XI	Advanced Corporate Accounting	5	-	-	5	60	3	25	75	100	4
24ATU5CA	Core - XII	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
24COU5CB	Core - XIII	Research Methodology	4	-	-	4	48	3	25	75	100	4
24PAU5CA	Core - XIV	Banking Law and Practice	5	-	-	5	60	3	25	75	100	4
24PAU5SP	SEC -III	Statistical Tools for Data Analysis	-	-	4	4	48	3	40	60	100	2
24CMU5DA	DSE-I	Financial Management	4	-	-	4	48	3	25	75	100	4
24IBU5DA		International Business Environment										
24BIU5DA		Advertising and Salesmanship										
24COU5DA		Human Resource Management										
24PAU5TA	IT	Industrial Training	-	-	-	-	-	-	40	60	100	2
Part - IV												
24PAU5GP	GE	Commercial Practices (Non-Lab Practical)	-	-	2	2	24	-	50	-	50	2
Total			23	1	6	30	360	-	-	-	750	26





CourseCode	Course Category	CourseName	L	T	P	Instruction Hours		Exam (h)	MaxMarks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part-III												
24ATU6CA	Core-XV	Business Taxation	4	-	-	4	48	3	25	75	100	4
24PAU6CV	Core-XVI	Project Work	-	-	8	8	96	3	25	75	100	4
24PAU6CA	Core -XVII	Auditing and Assurance	5	-	-	5	60	3	25	75	100	3
24PAU6SP	SEC-IV	Practical Taxation (Non-Lab Practical)	-	-	3	3	36	3	40	60	100	2
24CMU6DA	DSE -II	Investment Management	4	-	-	4	48	3	25	75	100	4
24IBU6DA		India’s Foreign Tradeand Legislation										
24BIU6DA		Retail Marketing										
24COU6DA		Organizational Behavior										
24CMU6DB	DSE -II	Security Analysis and Portfolio	4	-	-	4	48	3	25	75	100	4
24IBU6DB		Internationnal Banking and Finance										
24BIU6DB		Customer Relationship Management										
24COU6DB		Industrial Relations and Labour Law										
Part-IV												
24BIU6AA	AECC-III	Innovationand IPR	2	-	-	2	24	-	50	-	50	2
Total			19	-	11	30	360	-	-	-	650	23
GrandTotal											4200	142

M. S. S.  
8/11/23

BoS Chairman/HoD  
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## DISCIPLINE SPECIFIC ELECTIVE

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

### Semester V (Discipline Specific Elective I)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	24FIU5DA	Financial Markets
2.	24IBU5DA	International Business Environment
3.	24BIU5DA	Advertising and Salesmanship
4.	24COU5DA	Human Resource Management

### Semester VI (Discipline Specific Elective II)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	24FIU6DA	Investment Management
2.	24IBU6DA	India's Foreign Trade and Legislation
3.	24BIU6DA	Retail Marketing
4.	24COU6DA	Organizational Behavior

### Semester VI (Discipline Specific Elective III)

#### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	24FIU6DB	Security Analysis and Portfolio Management
2.	24IBU6DB	International Banking and Finance
3.	24BIU6DB	Customer Relationship Management
4.	24COU6DB	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
1	24PAU5GP	Commercial Practices (Non-Lab Practical)

### EXTRA CREDIT COURSES

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

#### Semester III

S.No.	Course Code	Course
1	24PAUSSA	Introduction to Information Technology
2	24PAUSSB	Principles of Marketing

### MOOC (NPTEL / SWAYAM / SPOKEN TUTORIAL)

The following are the online course offered: Please refer the following link to select the courses

- [www.swayam.com](http://www.swayam.com)
- [www.nptel.com](http://www.nptel.com)
- [www.spokentutorial.org](http://www.spokentutorial.org).





Semester – I							
TAMIL - I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24TLU1TA	TAMIL - I	LANGUAGE- I	48	12	-	3

Preamble	மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம், பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
	கலை மற்றும் மரபுகளை அறியச் செய்தல்
	மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்
Prerequisite	தமிழ் மொழி எழுதி படிக்கும் திறன்

Course Outcomes (Cos)		
CO.No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)-மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K2
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K3
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K3
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





**24TLU1TA - LANGUAGE-I : TAMIL-I**

**Syllabus:**

Unit	Content	Hrs	Resources
1	<b>மறுமலர்ச்சிக் கவிதைகள்</b> 1. இலக்கிய வரலாறு -மறுமலர்ச்சிக் கவிஞர்களின்தமிழ்ப்பணிகள் 2. பாரததேசம்- பாரதியார் 3. படி - பாரதிதாசன் 4. தமிழரின் பெருமை- நாமக்கல்கவிஞர் 5. தமிழ்க் கொலை புரியாதீர்- புலவர் குழந்தை 6. திரைத்தமிழ் அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத்தொடங்கும் பாடல் - உடுமலை நாராயண கவி ஆ) 'சும்மா கிடந்த நிலத்தை' எனத்தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார் இ) 'சமரசம் உலாவும் இடமே' எனத்தொடங்கும் பாடல் - மருதகாசி ஈ) 'உன்னை அறிந்தால்' எனத்தொடங்கும் பாடல் - கண்ணதாசன்	13	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 <a href="https://www.youtube.com/watch?v=Up55uhkk9zl">https://www.youtube.com/watch?v=Up55uhkk9zl</a>
2	<b>புதுக்கவிதைகள்</b> 1. இலக்கிய வரலாறு- புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. கடமையைச் செய்- மீரா 3. ஓடு ஓடு சங்கிலி - சிற்பி பாலசுப்பிரமணியம் 4. ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் 5. மரங்கள் - மு.மேத்தா 6. கரிக்கிறது தாய்ப்பால்- ஆரூர் தமிழ்நாடன் 7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார் 8. ஹைகூ கவிதைகள் - 10 கவிதைகள்	13	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 <a href="https://www.youtube.com/watch?v=dX9ZaNJMaco">https://www.youtube.com/watch?v=dX9ZaNJMaco</a>
3	<b>பெண்ணியம்</b> 1. தொலைந்து போனேன் - தாமரை 2. நீரில் அலையும் முகம்- அ. வெண்ணிலா 3. தற்காத்தல் - பொன்மணி வைரமுத்து 4. ஏனிந்த வித்தியாசங்கள்? - மல்லிகா 5. புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்	10	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 <a href="https://www.youtube.com/watch?v=DLabokqWEdg">https://www.youtube.com/watch?v=DLabokqWEdg</a>
4	1.இலக்கிய வரலாறு-சிறுகதையின் தோற்றமும் வளர்ச்சியும் 2. கனகாம்பரம்- கு.ப.ராஜகோபாலன் 3. கடிதம்- புதுமைப்பித்தன் 4. பொம்மை - ஜெயகாந்தன் 5. காய்ச்சமரம் - கி. ராஜநாராயணன்	14	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 <a href="https://www.youtube.com/watch?v=DLabokqWEdg">https://www.youtube.com/watch?v=DLabokqWEdg</a>





	6. காட்டில் ஒருமான்- அம்பை 7.வேட்கை - தூர்யகாந்தன்		<a href="https://www.youtube.com/watch?v=78u7iTN3OU8">be.com/watch?v=78u7iTN3OU8</a>
5	பயிற்சிப் பகுதி அ. இலக்கணம் 1. வல்லின ஒற்று மிகும், மிகா இடங்கள் - ஒற்றுப்பிழை நீக்கிஎழுதுதல் 2. ர,ற-ல,ழ,ள - ண,ந,னவேறுபாடு - ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல் ஆ. படைப்பாக்கம் 1. கவிதை- எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை) 2.சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)	10	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 <a href="https://www.youtube.com/watch?v=B3wfM0QL6N8">https://www.youtube.com/watch?v=B3wfM0QL6N8</a> <a href="https://www.youtube.com/watch?v=FchTlqAtwBU">https://www.youtube.com/watch?v=FchTlqAtwBU</a> <a href="https://www.youtube.com/watch?v=gCP3gC-JQU4">https://www.youtube.com/watch?v=gCP3gC-JQU4</a> <a href="https://www.youtube.com/watch?v=p9QOHD12Yeo">https://www.youtube.com/watch?v=p9QOHD12Yeo</a>
	Total	60	

Text book	1.	தமிழ் மொழிப்பாடம் - 2024-2025தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல்கல்லூரி, கோயம்புத்தூர் - 641048.
Reference Books	1.	பேராசிரியர் புலவர் சோம. இளவரசு, தமிழ் இலக்கிய வரலாறு, எட்டாம் பதிப்பு - 2024, மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
	2.	பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு - 2023, இலக்கணம், இலக்கியவரலாறு , மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை - 600 004.

Journal and Magazines	இலக்கியஇதழ்கள்
E-Resources and Website	<a href="https://www.tamilvu.org">https://www.tamilvu.org</a>

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
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Focus of the Course	Skill Development / Employability
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Semester – I							
HINDI – I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24TLU1HA	HINDI – I	LANGUAGE-I	48	12	-	3

Preamble	The writing ability and develop reading skill	
	The various concepts and techniques for criticizing literature	
	The techniques for expansion of ideas and translation process	
Prerequisite	To understand the language Hindi for communication	
Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the fundamentals of novels and stories	K2
CO2	Understand the principles of translation work	K3
CO3	Expose the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓		✓	✓
CO2	✓				✓
CO3		✓		✓	
CO4			✓		
CO5	✓		✓	✓	✓





## 24TLU1HA - LANGUAGE -I : HINDI -I

## Syllabus:

Unit	Content	Hrs	Resources
1	गद्य – नूतनगद्यसंग्रह (जयप्रकाश)पाठ1- रजियापाठ2- मक्रीलपाठ3- बहतापानीनिर्मला पाठ4- राष्ट्रपितामहात्मागाँधी	13	Text Book
2	कहानीकुंज- डॉ.वी.पी. 'अमिताभ'(पाठ 1-4)	13	Text Book
3	व्याकरण : शब्दविचार ( संज्ञा, सर्वनाम,विशेषण)	12	Text Book
4	अनुच्छेदलेखन	12	Text Book
5	अनुवादअभ्यास-III (केवलअंग्रेजीसेहिन्दीमें) (पाठ1 to 10)	10	Text Book
	Total	60	

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
Reference Books		-

Journal and Magazines	-
E-Resources and Website	-

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
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Focus of the Course	Skill Development / Employability
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Semester – I							
MALAYALAM- I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24TLU1MA	MALAYALAM- I	LANGUAGE- I	48	12	-	3
Preamble	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						
Prerequisite	To understand the language Malayalam for communication						

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the fundamentals of novels and stories	K2
CO2	Understand the principles of translation work	K3
CO3	Expose the knowledge writing critical views on fiction	K3
CO4	Apply creative ability	K3
CO5	Build the power of creative reading	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2					✓
CO3		✓	✓		
CO4	✓			✓	
CO5		✓			✓





**Syllabus:**

Unit	Content	Hrs	Resources
1	<b>Novel</b> PathummayudeAdu	14	Text book
2	<b>Novel</b> PathummayudeAdu	10	Text book
3	<b>Short Story</b> Nalinakanthi	14	Text book
4	<b>Short Story</b> Nalinakanthi	10	Text book
5	<b>Practical Application</b> Expansion of ideas, General Essay and Translation	12	Text book
	<b>Total</b>	<b>60</b>	

<b>Text books</b>	1.	Vaikkam Muhammed Basheer, "PathummayudeAdu" (NOVEL), DC Books & Kottayam
	2.	T.Padmanabhan, "Nalinakanthi" (Short Story), DC Books & Kottayam.
<b>Reference Books</b>	1.	MalayalaNovel Sahithyam.
	2.	MalayalaCherukathaInnale Innu.

<b>Journal and Magazines</b>	-
<b>E-Resources and Website</b>	-

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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Semester – I							
FRENCH - I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24TLU1FA	FRENCH - I	LANGUAGE- I	48	12	-	3
Preamble	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						
Prerequisite	To understand the language French for communication						

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K2
CO2	Apply the adjectives and the classroom environment in France	K3
CO3	Select the Plural, Articles and the Hobbies	K3
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	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2					✓
CO3					
CO4	✓		✓		✓
CO5	✓		✓		





## 24TLU1FA - LANGUAGE - I : FRENCH

## Syllabus:

Unit	Content			Hrs	Resources
1	<b>Objectifs de Communication</b> <ul style="list-style-type: none"> <li>• Saluer</li> <li>• Enter en contact</li> <li>• avec quelqu'un.</li> <li>• Se présenter.</li> <li>• S'excuser</li> </ul>	<b>Tâche</b> En cours de cuisine, premiers contacts avec les membres d'un groupe	<b>Activités de réception et de production orale</b> <ul style="list-style-type: none"> <li>• Comprendre des personnes qui se saluent.</li> <li>• Échanger pour entrer en contact, se présenter, saluer, s'excuser.</li> <li>• Communiquer avec <i>tu</i> ou <i>vous</i>.</li> <li>• Comprendre les consignes de classe</li> <li>• Épeler son nom et son prénom.</li> </ul> Computer jusqu'à 10	14	Text book Salut I Page 10
2	<ul style="list-style-type: none"> <li>• Demander de se présenter.</li> <li>• Présenter quelqu'un</li> </ul>	Dans la classe de français, se présenter et remplir une fiche pour le professeur.	<ul style="list-style-type: none"> <li>• Comprendre les informations essentielles dans un échange en milieu professionnel.</li> </ul> Échanger pour se présenter et présenter quelqu'un	12	Text book Enchanté I Page 20
3	<ul style="list-style-type: none"> <li>• Exprimer ses goûts.</li> </ul>	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> <li>• Dans une soirée de rencontres rapides comprendre des personnes qui échangent sur elles et sur leurs goûts</li> <li>• Comprendre une personne qui parle des goûts de quelqu'un d'autre</li> </ul>	14	Text book J'adore I Page 30
4	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. <ul style="list-style-type: none"> <li>• Imaginer et raconter au passé à partir de situations dessinées.</li> </ul>	10	Text book Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42 Tu veux bien page 46
5	<b>Practical Application</b> Make in Own Sentences			10	-
	Total			60	





<b>Text book</b>	1.	Regine Merieux, Yves Loiseau. 2012. LATITUDES – 1: Méthode de français. (Page No: 9-55) Les Editions Dider, Paris, Imprimee en Roumanie par Canale en Janvier
<b>Reference Book</b>	1.	-

<b>Journal and Magazines</b>	-
<b>E-Resources and Website</b>	-

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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**Semester – I****ENGLISH – I**

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24ELU1EA	ENGLISH - I	LANGUAGE- II	48	-	12	3

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the effect of dialogue, imagery and varied genres</li> <li>any spontaneous spoken discourse and respond to them with proper sentence structure</li> <li>the transactional concept of English language</li> </ul>
<b>Prerequisite</b>	Basic comprehension of Language Skills

**Course Outcomes (COs)**

CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy 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 Program Outcomes:**

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





# 24ELU1EA - LANGUAGE -II : ENGLISH - I

## Syllabus

Unit	Content	Hours	E-Contents / Resources
I	<p>Genre Studies</p> <p>Mathew Arnold: Dover Beach- Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations</p> <p>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</p> <p>Charles Lamb: Christ's Hospital Five and Thirty Years Ago- Author's biography- Narrative structure- Exploration of the text- passage analysis- insight of ideas- cohesion and context- style- language techniques- Annotation</p> <p>James Hanson: A Famed Life - Ten Minute Comedy for Two Women - Author's Biography- Plot Summary- Detailed summary and Analysis- Themes- Important Quotations- Characters- Description - analysis- Terms- Symbols- Critical analysis</p> <p>Sheila Nayampalli Baruna: Alone - Author's Biography- narrative structure- passage analysis- insight of ideas- cohesion and context- style- language techniques</p>	12	Text Book
II	<p>Listening Skills</p> <p>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)</p>	13	Text Book
III	<p>Speaking Skills</p> <p>Formal occasions- Introducing oneself, Introducing others, Enquiries and Seeking permission, neural speaking -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</p>	11	Text Book
IV	<p>Reading Skills</p> <p>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 - Cognitive Skills- Inference Making - Interpretation</p>	12	Text Book
V	<p>Writing Skills</p> <p>Sentence patterns, Note- making and note taking-Strategies - Paragraph writing: Structure and Principles - Academic Writing - Formal and Informal Letters, Report, Book /Movie Review - Infographics Writing</p>	12	Text Book
<b>Total</b>		60	





Text Books	1.	<a href="https://www.poetryfoundation.org/poems/43588/dover-beach">https://www.poetryfoundation.org/poems/43588/dover-beach.</a>
	2.	<a href="https://portal.abuad.edu.ng/lecturer/documents/1586771577our_earth_will_not_die.doc">https://portal.abuad.edu.ng/lecturer/documents/1586771577our_earth_will_not_die.doc</a>
	3.	<a href="http://l-adam-mekler.com/chucktwo.pdf">http://l-adam-mekler.com/chucktwo.pdf.</a>
	4.	<a href="https://offthewallplays.com/wp-content/uploads/2017/04/1_pdfsam_A-famed-life-full-with-title-page.pdf">https://offthewallplays.com/wp-content/uploads/2017/04/1_pdfsam_A-famed-life-full-with-title-page.pdf.</a>
	5.	Nation, I. S. P and Jonathan Newton. 2009. Teaching ESL/EFL Listening and Speaking. Routledge, New York, United States of America.
	6.	Prabha, Dr. R. Vithya& S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education, Chennai, India.
Reference Books	1.	Rudzka, Brygida -Ostyn, 2003. Word Power: Phrasal Verbs and Compounds: A Cognitive Approach, Mouton de Gruyter, New York, United States of America..
	2.	Swales, John M. & Feak, Christine B. 2012. Academic Writing for Graduate Students: Essential Tasks and Skills, University of Michigan Press, Michigan, United States of America.
	3.	Sen, Leena. 2007. Communication Skills, Second Edition, Prentice Hall India Learning Private Limited, New Delhi, India.
	4.	O. Greene, John. 2021. Essentials of Communication Skill and Skill Enhancement: A Primer for Students and Professionals, Routledge publishers, United Kingdom.

Journal and Magazines	<a href="https://academic.oup.com/journals">https://academic.oup.com/journals</a>
E-Resources and Website	<a href="https://learnenglish.britishcouncil.org/">https://learnenglish.britishcouncil.org/</a> <a href="https://www.cambridgeenglish.org/learning-english/activities-for-learners/">https://www.cambridgeenglish.org/learning-english/activities-for-learners/</a>

Learning Method	Chalk and Talk/ Assignment/Seminar/ Interactive session
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Focus of the Course	Skill Development/ Employability
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**SEMESTER I**  
**CORE I: FINANCIAL ACCOUNTING**

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24PAU1CA	FINANCIAL ACCOUNTING	CORE	60	12	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the basic concepts of accounting, prepare the final accounts and methods of providing depreciation accounting.</li> <li>the recording transactions relating to bills of Exchange, methods of preparation of account current and find out the average due date.</li> <li>the knowledge about accounting for Consignment and methods of recording sale or return transactions.</li> </ul>
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<b>Prerequisite</b>	Knowledge on Fundamentals of Accounting
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Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic knowledge about accounting and preparation of final accounts.	K1
CO2	Know the methods of providing depreciation accounting.	K2
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 Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓		✓	✓
CO3	✓		✓		✓
CO4	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	





## Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Accounting and Final Accounts Accounting Definition - Objectives - Functions - Advantages - Limitations - Types of Accounts - Basis of Accounting - Accounting Principles: Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance. Final Accounts: Introduction - Trading Account, Profit and Loss Account, Balance sheet with adjustments. Case Study on Accounting Concepts	14	Text Book
II	Bank Reconciliation Statement and Depreciation Bank Reconciliation Statement - Need - Preparation of Bank Reconciliation Statement. Meaning and Definition of Depreciation - Characteristics - Causes - Need - Methods (Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate methods). Case Study on Bank Reconciliation Statement	16	Text Book
III	Bills of Exchange Bills of Exchange - Definition - Features - Advantages - Types - Promissory Notes - Definition - Features - Distinction between Bills of Exchange and Promissory Notes - Recording transactions relating to bills - Retiring of bill under rebate - Dishonour of a Bill - Renewal of bills. Case Study on Bills of Exchange	15	Text Book
IV	Account Current and Average Due Date Meaning of Account current - Definition - Methods: Product, Red-ink Interest, Interest table, Periodical balance and Epoque method. Meaning of Average due date - Uses-Accounting treatment - Calculation of Interest.	12	Text Book
V	Accounting for Consignments and Goods Sent on Sale or Return Basis 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.	15	Text Book
	<b>Total</b>	<b>72</b>	





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

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

<b>Text Book</b>	1.	Reddy,T.S. and Murthy,A. 2023, Financial Accounting [Second Revised Edition] Margham Publications, Chennai
<b>Reference Books</b>	1.	Shukla M.C Grewal T.S Gupta S.C. 2022, Advanced Accounts Volume I [Nineteenth Edition]. S.Chand & Company Pvt Ltd, New Delhi.
	2.	Hanif., and Mukherjee, 2018, Modern Accountancy, (Volume I) [Second Edition]. Tata Mcgraw Hill Publishing Co.Ltd., Chennai.
	3.	S.N.Maheswari, Suneel K Maheswhwari and Sharad K Maheswari, 2022, Advanced Accountancy, (Volume I) [ 11th Edition], S Chand & Company Limited.
	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.

<b>Journal and Magazines</b>	<a href="https://indianaccounting.org">https://indianaccounting.org</a>
<b>E-Resources and Website</b>	Best Financial Accounting Courses & Certificates Online [2024]   Coursera, Infosys Springboard: Digital Learning and Reskilling Programs

<b>Learning Methods</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – I							
CORE II : PRINCIPLES OF MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CIU1CA	PRINCIPLES OF MANAGEMENT	CORE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the basic principles and elements of effective management</li> <li>the managerial actions of planning, organizing and motivation</li> <li>the leadership qualities and effective controlling.</li> </ul>
Prerequisite	Knowledge on Management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Integrate the management principles into management practices.	K2
CO2	Understand the planning and decision-making process in the organization.	K2
CO3	Assessthe 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 Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓		✓	✓
CO2		✓		✓	✓
CO3		✓		✓	✓
CO4		✓		✓	✓
CO5		✓	✓	✓	✓





# 24CIU1CA - CORE -II : PRINCIPLES OF MANAGEMENT

## Syllabus

Unit	Content	Hrs	Resources
I	<b>Introduction to Management</b> 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.	10	Text Book
II	<b>Planning</b> 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	10	Text Book
III	<b>Organizing</b> 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 Case Study on organisation conflict	10	Text Book
IV	<b>Staffing</b> 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 Performance Appraisal	9	Text Book
V	<b>Controlling and Reporting</b> 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	9	Text Book
	<b>Total</b>	<b>48</b>	
	Note: Case studies related to the above topics to be discussed (Examined Internal only)		





<b>Text book</b>	1.	Dinkar Pagare ,2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
	2.	Ramaswamy T, 2019, "Principles of management", Eleventh Edition, Himalaya Publishing Home Pvt Ltd, Mumbai
<b>Reference Books</b>	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 & Reddy P 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.

<b>Journal and Magazines</b>	Principles Of Management   Academy of Management Journal ( <a href="http://aom.org">aom.org</a> )
<b>E-Resources and Website</b>	Infosys Springboard: Digital Learning and Reskilling Programs Principles of Management   Coursera

<b>Learning Method</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion/ Case Study
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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## SEMESTER I

## CORE PRACTICAL- I: SPREADSHEET MODELING FOR BUSINESS DECISIONS-I

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24PAU1CP	SPREADSHEET MODELING FOR BUSINESS DECISIONS-I	CORE PRACTICAL	-	-	48	2

## Syllabus

Sl.No.	Content
1	Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2	Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.
3	Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4	Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical functions.
5	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.
6	Creating Pivot Table to analyses sales report.
7	Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
8	Prepare a payroll for employee database of an organization with the following Details. Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
9	Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
10	Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
11	V-Lookup and H-Lookup
12	EMI Calculation





**Semester - I**  
**IDC 1: BUSINESS MATHEMATICS**

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24MTU1IA	BUSINESS MATHEMATICS	IDC	48	-	-	4

<b>Preamble</b>	This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>the characteristics of different types of matrices</li><li>the basic concept of sequence and series</li><li>the concept of interest and annuities</li></ul>	
<b>Prerequisite</b>	Knowledge on Basic Mathematics	
<b>Course Outcomes (COs)</b>		
<b>CO Number</b>	<b>Course Outcomes (COs) Statement</b>	<b>Bloom's Taxonomy Knowledge Level</b>
<b>CO1</b>	solve the linear equations through matrix theory	K3
<b>CO2</b>	identify and define the types and uses of sets	K1
<b>CO3</b>	recognize and apply the theory of ratios and proportions in real life	K3
<b>CO4</b>	understand the basic principles of sequence and series	K2
<b>CO5</b>	apply the concepts of present value and annuity in business	K3

<b>Mapping with Program Outcomes:</b>					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓	✓	✓		
CO3		✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓		✓		✓





24MTU1IA - IDC - I : BUSINESS MATHEMATICS
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## Syllabus

Unit	Content	Hours	E-Contents / Resources
I	<b>Matrix and its applications to business:</b> Matrix and its applications to business- Definitions and notations - operations - conversion of a business problem into a linear system of equations - determinant - matrix equation – methods to solve linear system: Cramer's rule - matrix inversion method.	12	Text Book
II	<b>Theory of sets and its business applications:</b> Theory of sets and its business applications - Set theory - representation of sets – union, intersection and complement – subset – null set – difference of a set - De Morgan's law- universal set - basic operations-Cartesian products- laws of set algebra- cardinal numbers- Venn diagram- business applications.	08	Reference Book
III	<b>Ratio, Permutation and Combination:</b> Ratio, Permutation & Combination- Ratio - proportion- types – ratio, proportion and its type of comparison -variations – percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group.  Fundamental counting principle- factorial- permutation- restricted permutation- circular permutations- combination - restricted combinations - division into groups – mixed problems on permutation and combination	08	Text Book
IV	<b>Sequence and Series - Its application to business:</b> Sequence and Series - Its application to business - General idea and different types of sequences - kinds of sequence - arithmetic and geometric means - arithmetic progression-geometric progression - harmonic progression	09	Text book
V	<b>Compound Interest and Annuities:</b> Interest - simple interest - compound interest - continuous compounding - present value and amount of a sum - annuity and its types - present value of an annuity - debenture.	11	Text book
	<b>Total</b>	<b>48</b>	





<b>Text Book</b>	1.	Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi.
<b>Reference Books</b>	1.	Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	2.	Sundaresan V, Jayaseelan S D, 2011, "An introduction to Business Mathematics", 4 <sup>th</sup> Edition, Sultan Chand & Company, New Delhi.
	3.	Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	4.	Sancheti D.C & Kapoor V K, 2012, "Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.

<b>Journal and Magazines</b>	<a href="https://www.worldscientific.com/worldscinet/bms">https://www.worldscientific.com/worldscinet/bms</a>
<b>E-Resources and Website</b>	<a href="https://www.geeksforgeeks.org/matrices-definition-properties-types-formulas-and-examples/">Matrices: Definition, Properties, Types, Formulas, and Examples (geeksforgeeks.org)</a> <a href="https://nptel.ac.in">https://nptel.ac.in</a>

<b>Learning Method</b>	Chalk and Talk/Assignment/Seminar
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<b>Focus of the Course</b>	Skill Development/Employability
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## Semester – I

## AECC-I: ENVIRONMENTAL STUDIES

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24MBU1AA	ENVIRONMENTAL STUDIES	AECC	24	-	-	2
Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>• Multi-disciplinary aspects of Environmental studies</li><li>• Importance to conserve the biodiversity</li><li>• Causes of Pollution and its control</li></ul>						
Prerequisite	Aware the basics of environmental components						
Course Outcomes (Cos)							
CO Number	Course Outcomes (Cos) Statement			Bloom's Taxonomy Knowledge Level			
CO1	To understand the importance of natural resources in order to conserve for the future			K1			
CO2	To impart knowledge on Natural resources and its conservation			K2			
CO3	To impart knowledge on Biodiversity and its conservation			K3			
CO4	To create awareness on effects, causes and control of air, water, soil and noise pollution etc.,			K4			
CO5	To build awareness about sustainable development and Environmental protection			K1			

## Mapping with Program Outcomes:

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





## 24MBU1AA - AECC-I : ENVIRONMENTAL STUDIES

### Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Environmental studies& Ecosystems: components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance - Energy flow in an ecosystem: food chain, food web and ecological succession.	5	Text book and Website
II	Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.	5	Text book and Website
III	Biodiversity and Conservation: Global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	4	Text book and Website
IV	Environmental Pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Nuclear hazards and human health risks. Environment Laws: Environment Protection Act; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act; Forest Conservation Act;	5	Text book and Website
V	Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. 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.	5	Text book and Website
	<b>Total</b>	<b>24</b>	



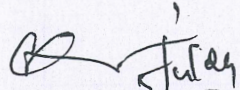



Text Book	1.	Carson, R. 2002. <b>Silent Spring</b> . Houghton Mifflin Harcourt
	2.	Gadgil, M., & Guha, R. 1993. <b>This Fissured Land: An Ecological History of India</b> . Univ. of California Press.
Reference Books	1.	Gleeson, B. and Low, N. (eds.) 1999. <b>Global Ethics and Environment</b> , London, Routledge.
	2.	Gleick, P.H. 1993. <b>Water in Crisis</b> . 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. 2006, <b>Principles of Conservation Biology</b> . Sunderland: Sinauer Associates.
	4.	Grumbine, R. Edward, and Pandit, M.K. 2013. <b>Threats from India's Himalaya dams</b> . Science, 339: 36-37.

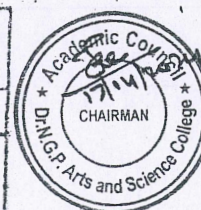
Journal and Magazines	<a href="https://www.hzu.edu.in/bed/E%20V%20S.pdf">https://www.hzu.edu.in/bed/E%20V%20S.pdf</a>
E-Resource and Websites	<a href="https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf">https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf</a>

Learning Methods	Chalk and Talk/ Seminar/ Assignment
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Focus of the Course	Skill Development/Employability/Social Awareness and Environment
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 BoS Chairman/HoD  
 Department of Commerce (PA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048

 Dr. N.G.P. Arts and Science College		
APPROVED		
BoS - 17th	AC - 17th	GB -
5/4/24	17/4/24	





Semester – II							
LANGUAGE: TAMIL - II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2TA	TAMIL - II	LANGUAGE-I	48	12	-	3

Preamble	மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடுநாகரீகம், பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
	கலை மற்றும் மரபுகளை அறியச் செய்தல்
	மாணவர்களின் படைப்பாக்கத்திறன்களை ஊக்குவித்தல்
Prerequisite	தமிழ் மொழி எழுதி படிக்கும் திறன்

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K2
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K3
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K3
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





24TLU2TA	LANGUAGE: TAMIL - II
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## Syllabus

Unit	Content	Hrs	Resources
1	<b>அற இலக்கியம்</b> 1. இலக்கிய வரலாறு- பதினெண்கீழ்க்கணக்குநூல்கள் 2.திருக்குறள் அ. அறன்வலியுறுத்தல் - அறத்துப்பால் - அ. எண் - 04 ஆ. காலம் அறிதல் - பொருட்பால் - அ. எண் - 49 இ. உழவு - பொருட்பால் - அ. எண் - 104 ஈ. குறிப்பறிதல் - காமத்துப்பால் - அ. எண் - 110	13	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
2	<b>அற இலக்கியம்</b> 1. நாலடியார் - அறிவுடைமை 2. மூதுரை - ஔவையார் - 10 பாடல்கள் 6, 7, 9, 10, 14, 16, 17, 23, 26, 30 3. இனியவைநாற்பது- பூதஞ்சேந்தனார் - முதல் 10 பாடல்கள்	13	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
3	<b>அறநெறிக் கட்டுரைகள்</b> 1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும் 2. கலைகள் - உ.வே.சா 3. சங்க நெறிகள் - வ.சுப.மாணிக்கம்	10	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
4	<b>அறநெறிக் கட்டுரைகள்</b> 1. வீர வணக்கம் - க. கைலாசபதி 2. தமிழர் பண்பாடு - டாக்டர் சோ.நா.கந்தசாமி 3. இணையத் தமிழ் வளர்ச்சி - முனைவர் ப.அர.நக்கீரன்	14	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
5	<b>பயிற்சிப் பகுதி</b> 1.இலக்கணம் - வழு, வழுவமைதி, வழாநிலை 2.அலுவலகம் சார்ந்த கடிதம் - விண்ணப்பங்கள், வேண்டுகோள், முறையீடு 3.படைப்பாக்கம் - பொதுத்தலைப்பில் கட்டுரைகள் எழுதுதல்	10	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
Total		60	





<b>Text book</b>	1.	தமிழ் மொழிப்பாடம் – 2024-2025 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் – 641048.
<b>Reference Books</b>	1.	பேராசிரியர் புலவர் சோம. இளவரசு, தமிழ் இலக்கிய வரலாறு, எட்டாம் பதிப்பு – 2024, மணிவாசகர் பதிப்பகம், சென்னை – 600 108.
	2.	பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு – 2023, இலக்கணம், இலக்கியவரலாறு , மொழித்திறன் – பூவேந்தன் பதிப்பகம், சென்னை – 600 004.

<b>Journal and Magazines</b>	இலக்கிய இதழ்கள்
<b>E-Resources and Website</b>	<a href="https://www.tamilvu.org">https://www.tamilvu.org</a>

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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Semester – II							
LANGUAGE: HINDI – II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2HA	HINDI – II	LANGUAGE- I	48	12	-	3

<b>Preamble</b>	The writing ability and develop reading skill
	The various concepts and techniques for criticizing literature
	The techniques for expansion of ideas and translation process
<b>Prerequisite</b>	To understand the language Hindi for communication

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the fundamentals of novels and stories	K2
CO2	Understand the principles of translation work	K3
CO3	Expose the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Apply the power of creative reading	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





24TLU2HA	LANGUAGE: HINDI – II
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## Syllabus

Unit	Content	Hrs	Resources
1	आधुनिकपद्य - शबरी(श्रीनरेशमेहता)	13	Text Book
2	उपन्यास: सेवासदन-प्रेमचन्द	13	Text Book
3	कहानी-किरीट- डा उषा पाठक / डा अचला पाण्डेय पाठ 1.कफ़न, 3. चीफ़ की दावत	12	Text Book
4	पत्र लेखन: (औपचारिक या अनौपचारिक)	12	Text Book
5	अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में) (पाठ 1 to 10)	10	Text Book
	Total	60	

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)

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
Focus of the Course	Skill Development / Employability





Semester – II							
LANGUAGE: MALAYALAM- II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2MA	MALAYALAM- II	LANGUAGE- I	48	12	-	3

<b>Preamble</b>	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
<b>Prerequisite</b>	To understand the language Malayalam for communication

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the fundamentals of novels and stories	K2
CO2	Understand the principles of translation work	K3
CO3	Expose the knowledge writing critical views on fiction	K3
CO4	Apply creative ability	K3
CO5	Build the power of creative reading	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





24TLU2MA	LANGUAGE: MALAYALAM- II
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## Syllabus

Unit	Content	Hrs	Resources
1	<b>Novel</b> Enmakaje: Chapter1- Chapter 5	14	Text book
2	<b>Novel</b> Enmakaje: Chapter 6- Chapter 10	10	Text book
3	<b>Novel</b> Enmakaje: Chapter 11- Chapter 15	14	Text book
4	<b>Autobiography</b> Neermathalam Pootha Kalam: Chapter 1- Chapter 10	10	Text book
5	<b>Autobiography</b> Neermathalam Pootha Kalam: Chapter 11- Chapter 20	12	Text book
	Total	60	

<b>Text books</b>	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)
<b>Reference Books</b>	1.	Malayala Novel Sahithyam, DC Books Kottayam, Kerala, India
	2.	Malayala Sahithya Charithram, National Books Kottayam, Kerala, India.

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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Semester – II							
LANGUAGE: FRENCH - II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2FA	FRENCH - II	LANGUAGE- I	48	12	-	3

<b>Preamble</b>	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
<b>Prerequisite</b>	To understand the language French for communication

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K2
CO2	Apply the adjectives and the classroom environment in France	K3
CO3	Select the Plural, Articles and the Hobbies	K3
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	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





24TLU2FA	LANGUAGE: FRENCH - II
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## Syllabus

Unit	Content			Hrs	Resources
1	Proposer, accepter, refuser une invitation.  Indiquer la date.	Organiser une soirée au cinéma avec des amis, par téléphone et par courriel.	Comprendre un message d'invitations sur un répondeur téléphonique.  Inviter quelqu'un à accepter ou refuser l'invitation.	14	Text book
2	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 telephone	12	Text book
3	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	14	Text book
4	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 telephone 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.	10	Text book
5	Practical Application Make in Own Sentences			10	-
	Total			60	

Text book	1.	Regine Merieux, Yves Loiseau, "LATITUDES - 1" (Page No: 56-101) (Méthode de Français), Goyal Publisher & Distributors Pvt.Ltd., 86 UB Jawahar Nagar (Kamala Nagar), New Delhi-7 Les Editions Dider, Paris, 2008- Imprime en Roumanie par Canale en Janvier 2012. ( Unit I to IV
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Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
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is of the Course

COIMBATORE | INDIA

Skill Development / Employability

B.Com. (PA) (Students admitted during the AY 2024-25)



Semester – II LANGUAGE:ENGLISH - II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24ELU2EA	ENGLISH – II	LANGUAGE – II	48	-	12	3

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• language for specific purposes through literary works, enhancing listening and reading skills.</li> <li>• communicative competencies in academics through real-world contexts, improving speaking and listening.</li> <li>• business correspondence with clarity and accuracy, focusing on writing skills like emails and essays.</li> </ul>
<b>Prerequisite</b>	Basic knowledge of English Language

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Interpret spoken English through active listening and respond effectively.	K1
CO2	Express effective speaking skills through structured and informal discussions.	K2
CO3	Analyse and comprehend literary and informational texts to enhance reading proficiency.	K2
CO4	Compose written content with clarity and coherence in various contexts.	K3
CO5	Apply essential soft skills for professional interactions, leadership, and communication.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓		✓		
CO3			✓	✓	
CO4	✓			✓	
CO5			✓		





**24ELU2EA LANGUAGE: ENGLISH - II**  
**Syllabus**

Unit	Content	Hrs	Resources
I	<b>Listening</b> <b>Poem:</b> <b>Edgar A. Guest – Don't Quit</b> Repetition for emphasis - Tone and Emotional appeal <b>Langston Hughes – Still Here</b> Voice & Identity - Resilience & Endurance. <b>Short Story:</b> <b>R.K. Narayan – Engine Trouble</b> Emotional tone – Question for Reflection <b>Listening Talks:</b> ""Yes, We Can!" - Barack Obama (speech) – (Audio & Visual aids) <b>Grammar:</b> Articles & Prepositions	12	<a href="https://poetryace.com/im-still-here/">https://poetryace.com/im-still-here/</a>
II	<b>Speaking</b> <b>Poem:</b> <b>Robert Frost – The Road not Taken</b> Persuading and supporting opinions – logical structure – clear articulation <b>D. H Lawrence – Snake</b> Observation and Patience - Respect and Humility <b>Speaking Skills:</b> Just a Minute Talk (JAM) – Small Talk, Interviewing a Celebrity. <b>Grammar:</b> One word substitution, Loan Words.	12	<a href="http://www.poetrysoup.com">www.poetrysoup.com</a>
III	<b>Reading</b> <b>Poem:</b> <b>Chinua Achebe – Love Cycle</b> Inferring and Interpreting - Synthesis of Ideas Connection and Understanding - Adaptability and Growth <b>Short story:</b> <b>Sudha Murthy – How I taught My Grandmother to Read</b> Building comprehension – Fluency & Expression <b>Grammar:</b> Syllabification, Mon/Di/polysyllabic Comparison - Odd one Out - Rearranging the sentences (Jumbled sentences).	12	<a href="https://www.poetryfoundation.org/poems">https://www.poetryfoundation.org/poems</a>
IV	<b>Writing</b> <b>Prose:</b> <b>A. G. Gardiner: On Letter Writing</b> Clarity and Precision – Self expression <b>Writing Skills:</b> Story Building, Story Writing & Story Narration Emails (formal/informal) & General Essay Writing - (Descriptive or Narrative) <b>Grammar:</b> Spelling Pitfalls (wrongly spelt words), Agreement of verb and subject	12	<a href="https://www.gutenberg.org/">https://www.gutenberg.org/</a>
V	<b>Soft Skills</b> Expressing opinions through Role play– Interview Skills - Public Speaking - Group Discussions - Leadership Qualities - Communication on Verbal and Non-verbal	12	Social intelligence: The new science of human relationships -





			Daniel Goleman; 2006.
	<b>Total</b>	<b>60</b>	

	Note: Classroom activities on LSRW skills (Examined Internal only)
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<b>Text Books</b>	1.	Martin Hewings. <i>Advanced English Grammar</i> . Cambridge University Press, 2000.
	2.	SP Bakshi, Richa Sharma. <i>Descriptive English</i> . Arihant Publications (India) Ltd., 2019.
	3.	Sheena Cameron, Louise Dempsey. <i>The Reading Book: A Complete Guide to Teaching Reading</i> . S & L. Publishing, 2019.
	4.	Phil Chambers. <i>Brilliant Speed Reading: Whatever you need to read, however</i> . Pearson, 2013.
	5.	Bailey, Stephen. <i>Academic Writing: A Practical Guide for Students</i> . Routledge, 2004.
	6.	Goleman, Daniel. <i>Social Intelligence: The New Science of Human Relationships</i> . Bantam Books, 2006.
<b>Reference Books</b>	1.	Nesfield, J. C. <i>English Grammar Composition and Usage</i> . Macmillan, 2019.
	2.	Krishnasamy. N. <i>Modern English: A Book of Grammar, Usage and Composition</i> . Macmillan, 1975.
	3.	Kumar, Ramendra. <i>Stories of Resilience</i> . Blue Rose Publications, 2020.
	4.	Thakur, SJ and Rout, S.K. <i>Objective General English</i> . B.K Publications, 2017.

<b>Journals and Magazines</b>	IOSR Journal of Humanities and Social Science (IOSR-JHSS) International Journal of English Literature and Social Sciences <a href="http://ijrep.com/wp-content/uploads/2019/03/18-22-SKILL-ENHANCEMENT-TEACHING-LSRW">http://ijrep.com/wp-content/uploads/2019/03/18-22-SKILL-ENHANCEMENT-TEACHING-LSRW</a> <a href="https://www.jetir.org/view?paper=JETIRDY06148">https://www.jetir.org/view?paper=JETIRDY06148</a>
<b>E-Resources and Website</b>	<a href="https://learnenglish.britishcouncil.org/">https://learnenglish.britishcouncil.org/</a> <a href="https://www.yourarticlelibrary.com/">https://www.yourarticlelibrary.com/</a>

<b>Learning Method</b>	Chalk and Talk/Assignment/Seminar/ Group Discussion
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<b>Focus of the Course</b>	Skill Development/ Employability
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Semester - II CORE: ADVANCED ACCOUNTING							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24PAU2CA	ADVANCED ACCOUNTING	CORE	60	12	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the basic knowledge of accounting treatment in hire purchase and installment purchase systems.</li> <li>the application of accounting principles to branch and departmental accounts.</li> <li>Investment accounting as per AS 13 and Accounting for Investments and manage insurance claims related to fire policies, including stock loss.</li> </ul>
<b>Prerequisite</b>	Knowledge on Hire Purchase and Installment Purchase system

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	To acquaint students with accounting for hire purchase and Installment systems.	K2
CO2	To enhance knowledge of accounting related to branch accounting.	K2
CO3	To equip students with a comprehensive understanding of departmental accounting for effective financial management across departments.	K3
CO4	To familiarize students with investment accounts, securities and AS 13 compliance.	K2
CO5	To enable students with knowledge of insurance claims and fire insurance policies.	K2

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓		✓	✓	✓
CO3	✓	✓	✓		✓
CO4	✓		✓	✓	✓
CO5	✓	✓	✓		✓





24PAU2CA	CORE: ADVANCED ACCOUNTING
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Hire Purchase System and Installment Purchase System</b> Hire Purchase System: Features - Calculation of interest, Accounting Treatment and Trading Account Methods. Installment Purchase System: Hire Purchase System Vs Installment Purchase system and Accounting entries. Case Study on Hire Purchase system	14	Text Book
II	<b>Branch Accounting</b> Objectives - Types - Accounting in respect of Dependent Branches: Debtors system, Stock and Debtors system, Wholesale branch system and Final Accounts system. Branches keeping full system of Accounting or Independent branches, excluding foreign branches.	16	Text Book
III	<b>Departmental Accounting</b> Departmental Accounting: Advantages - Departmental Accounts Vs. Branch Accounts. Methods and Techniques of Departmental Accounting: Apportionment of common expenses, Determining cost of departmental purchases, Inter departmental transfers at cost price and selling price. Case Study on Departmental Accounting	16	Text Book
IV	<b>Investment Accounting</b> Investment Accounting: Cum-interest and Ex-interest Quotations, Accounting treatment of Investments: Columnar Investment Accounts - Disclosure of AS 13: Accounting for Investments.	14	Text Book
V	<b>Insurance Claims</b> Insurance claims: Need and Types of Fire Insurance Policies - Loss of Stock Claims - Loss of Profits. Case Study on Insurance Claims	12	Text Book
	<b>Total</b>	<b>72</b>	

**Note:** Distribution of Marks: Theory 20% and Problem 80%.

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

Text book	1.	Jain, S.P., and Narang, K.L, (2021), "Advanced Accountancy - Principles of Accounting Including GST" Volume I, Twenty First Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy. T. S and Murthy. A, (2021)," Financial Accounting", Seventh Revised Edition, Himalaya Publications, Chennai.
Reference Books	1.	Hanif and Mukherjee., 2019. "Modern Accountancy (Volume I)", Third Edition, Tata McgrawHill Publishing Co.Ltd., New Delhi.
	2.	Shukla M.C. and Grewal T.S., (2016), "Advanced Accounts", (Volume I), (9thEdn.), S. Chand Publishing Co, New Delhi.





	3.	Maheshwari.S.N., Suneel K Maheshwari, Sharad K Maheshwari., (2018), "Financial Accounting", (6th Edn.), Vikas Publishing House, New Delhi.
	4.	Gupta V.K, Gupta R.L, (2016), "Financial Accounting", (Reprint), Sultan Chand & Sons, New Delhi.

<b>Journal and Magazines</b>	<u>Advanced accounting Journal of Accountancy</u>
<b>E-Resources and Website</b>	<u>Infosys Springboard: AdvnacedAccounting04</u>

<b>Learning Method</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion/ Case Study
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development
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Semester - II CORE:BUSINESS LAW							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRU2CA	BUSINESS LAW	CORE	48	-	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• Indian Contract Act,1872.</li> <li>• Sale of Goods Act, 1930</li> </ul> <p>Recent Amendments in Business Law</p>
<b>Prerequisite</b>	Understanding the concepts of Business Law

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic elements of contract.	K2
CO2	Describe free consent and performance of contract.	K2
CO3	Classify the various special contracts.	K3
CO4	Elaborate the Sale of Goods Act.	K3
CO5	Generalize the knowledge on Information Technology Act.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	✓





<b>24CRU2CA</b>	<b>CORE: BUSINESS LAW</b>
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**Syllabus**

Unit	Content	Hrs	Resources
I	<b>Indian Contract Act, 1872</b> Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract. Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Case Study: Capacity to contract	10	Text Book
II	<b>Performance of Contract and Specific Relief</b> Legality of Object - Performance of contract - Discharge of contract - Modes. Breach of contract - Types of breach - Remedies for breach of contract. Specific Relief - Specific Reliefs and Defence - Specific Performance and Defence - Unenforceable Contracts - Recession of Contracts - Cancellation of Instrument - Preventive Reliefs. Case Study: Remedies for breach of contract..	10	Text Book
III	<b>Special Contracts</b> Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights and Liabilities. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Methods.	11	Text Book
IV	<b>Law Relating to Sale of Goods Act, 1930</b> The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Conditions and Warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer. Case Study: Sale of Goods Act, 1930.	9	Text Book
V	<b>Information Technology Act, 2000</b> Definitions - Digital signatures - Electronic Governance - Attributions - Use of electronic records and electronic signature in Government and its Agencies - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.	8	Text Book
<b>Total</b>		<b>48</b>	





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

<b>Text book</b>	1.	Kapoor N.D, 2020, "Elements of Mercantile Law", 38th Revised & Enlarged Edition, Sultan Chand and Sons, New Delhi.
	2.	Balachandran V and Thothadri S, 2022, "Business Law", 4th Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai.
<b>Reference Books</b>	1.	Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, SultanChand & Co., New Delhi.
	2.	Shukla M.C, 2018, "Mercantile Law", S. Chand & Co., New Delhi.
	3.	Gulshan S.S, 2018, "Business Law", 19th Edition, New age International, New Delhi.
	4.	Ravinder Kumar, 2021, "Legal Aspects of Business", 5th Edition, Cengage Learning India Pvt.Ltd., New Delhi.

<b>Journal and Magazines</b>	<u>Journal of Business Law</u> <a href="https://www.law.upenn.edu/journals/jbl/">https://www.law.upenn.edu/journals/jbl/</a> Indian Business Law Journal <a href="https://law.asia/category/india-business-law-journal/">https://law.asia/category/india-business-law-journal/</a> Magazine <a href="https://www.jstor.org/journal/businesslawtoday">https://www.jstor.org/journal/businesslawtoday</a>
<b>E-Resources and Website</b>	<u>Open Access E-Journals (Law)</u>

<b>Learning Method</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – II							
CORE: ADVANCED SPREADSHEET MODELING FOR BUSINESS DECISIONS							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24PAU2CP	ADVANCED SPREADSHEET MODELING FOR BUSINESS DECISIONS	CORE	-	-	48	2

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the advanced financial functions and formulas in Spreadsheet.</li> <li>• the power functions and formulas in Spreadsheet.</li> <li>• the knowledge regarding concepts of AI in Spreadsheet.</li> </ul>
<b>Prerequisite</b>	Knowledge on Spreadsheet.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Recall the basic editing functions.	K1
CO2	Understand the advanced sorting and Filtering functions in spreadsheet.	K2
CO3	Demonstrate the utility of formulas in spreadsheet.	K2
CO4	Assess the basic accounting reports in spreadsheet.	K3
CO5	Understand the implications of AI in spreadsheet.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓	✓		✓	✓
CO3	✓		✓		✓
CO4		✓	✓	✓	✓
CO5	✓	✓		✓	





24PAU2CP	<b>CORE: ADVANCED SPREADSHEET MODELING FOR BUSINESS DECISIONS</b>
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S.No.	Contents
1	Data representation by using filtering and sorting.
2	Calculation of depreciation by using financial functions.
3	Present Value (PV) Future Value (FV) Calculation.
4	Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.
5	Prepare Sales Report by using Power Functions (Count IF & Sum IF).
6	Prepare Financial Planning by using Excel Formulas.
7	Analyze Sales Report by using If combined with AND /OR Functions.
8	Prepare Bank Loan Statement by using PMT and IPMT functions.
9	Flash Fill functions and Recommended Charts with AI.
10	Perform Correlation analysis with AI.
11	Access Insights with AI.
12	Performing Sales forecasting with AI.

<b>Manuals</b>	1.	Ritu Arora, 2023, "Mastering Advanced Excel", BPB Publications, New Delhi.
	2.	Naveen Mishra, 2019, "Excel with Microsoft Excel: Comprehensive & easy Guide to Learn Advanced Ms Excel", Penman Books, Delhi.

<b>Learning Method</b>	Demonstration/ Hands on Experiments/ Group Trials
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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**Semester - II**  
**IDC: BUSINESS STATISTICS**

Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24MTU2IA	BUSINESS STATISTICS	IDC	48	-	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the requirement of a good average and differentiate between average and dispersion</li> <li>the importance and the limitations of correlation and regression analysis</li> <li>the concept of probability, time series and index numbers</li> </ul>
<b>Prerequisite</b>	Knowledge on basic Statistics

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	identify the measures of average and dispersion	K1
CO2	explain the concepts of probability	K2
CO3	determine the correlation and regression values	K2
CO4	analyze the components of time series	K3
CO5	apply various types of index numbers	K3

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓	✓			
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓





24MTU2IA	IDC: BUSINESS STATISTICS
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## Syllabus

Unit	Content	Hours	E-Contents / Resources
I	<b>Measures of Central Tendency &amp; Dispersion:</b> Measures of Central Tendency: Arithmetic mean- median - mode - comparison of the mean, median and mode - geometric mean- harmonic mean. Measures of dispersion: Importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation.	11	Text book
II	<b>Probability:</b> Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.	9	Text book & Reference book
III	<b>Correlation and Regression Analysis:</b> 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.	10	Text book
IV	<b>Time Series Analysis and Forecasting:</b> Introduction - components of a time series- trend - seasonal variation - cyclical variation - irregular variation - forecasting.	8	Text book
V	<b>Index Numbers:</b> Introduction - uses - index number construction - types - time reversal, factor reversal and circular tests - chain base index numbers - splicing and shifting the base - deflating prices and incomes - quantity and value index numbers - caution in using index numbers.	10	Text book
<b>Total</b>		<b>48</b>	

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

<b>Text Book</b>	1.	Beri G C, 2010, "Business Statistics", Third Edition, McGraw-Hill Education Private Limited, New Delhi.
<b>Reference Books</b>	1.	Das, N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, Mc Graw 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.





<b>Journal and Magazines</b>	<a href="https://www.tandfonline.com/journals/ubes20">https://www.tandfonline.com/journals/ubes20</a>
<b>E-Resources and Website</b>	<a href="https://www.coursera.org/courses?query=business%20statistics">https://www.coursera.org/courses?query=business%20statistics</a>

<b>Learning Method</b>	Chalk and Talk
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<b>Focus of the Course</b>	Skill Development/ Employability
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Semester – II							
AECC: BASIC TAMIL							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2AA	BASIC TAMIL	AECC	24	-	-	2

Preamble	பிறமொழி பயிலும் மாணவர்களுக்கு அடிப்படைத் தமிழ் எழுத்துக்களைக் அறியச் செய்தல்
	தமிழ்மொழியில் உள்ள உயிர், மெய், உயிர்மெய் எழுத்துக்களைக் எழுதச் செய்தல்
	தமிழ்மொழியில் உள்ள அடிப்படைச் சொற்களை எழுதி, படிக்கச் செய்தல்
Prerequisite	தமிழ்மொழியினை முறையாக எழுதிப் படிக்கும் திறனை வளர்த்தல்

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவர்களின் செயலாக்கத்திறனை ஊக்குவித்தல்	K2
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K3
CO3	பாடஇணைச்செயல்பாடுகள் (Co-curricular activities)	K3
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓		
CO5	✓			✓	✓





24TLU2AA AECC: BASIC TAMIL

**இளங்கலை 2024 -25 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது**  
**(10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம்**  
**பயிலாதவர்களுக்கு)**  
**(பருவத் தேர்வு இல்லை)**

**Syllabus**

Unit	Content	Hrs	Resources
1	தமிழ் மொழியின் அடிப்படைக் கூறுகள் எழுத்துகள் அறிமுகம் 1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள் 2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம் 3. உயிர்மெய் எழுத்துக்கள் 4. பயிற்சி	05	அடிப்படைத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
2	சொற்களின் அறிமுகம் 1.பெயர்ச்சொல் 2.வினைச்சொல் - விளக்கம் (எ.கா.) 3.பயிற்சி	05	அடிப்படைத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
3	குறிப்பு எழுதுதல் 1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி 2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7) 3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்	05	அடிப்படைத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
4	குறிப்பு எழுதுதல் 1. ஊர்வன, பறப்பன, விலங்குகள் 2.மனிதர்களின் உறவுப்பெயர்கள் 3. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)	05	அடிப்படைத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
5	பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) வகுப்பறை, பேருந்து நிலையம், சந்தை- பேசுதல்,எழுதுதல்.	04	அடிப்படைத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
Total		24	



Dr.NGPASC

COIMBATORE | INDIA

B.Com. (PA) (Students admitted during the AY 2024-25)



## Notes:

அகமதிப்பீட்டுத்தேர்வு - வினாத்தாள் அமைப்புமுறை- மொத்த  
மதிப்பெண்கள் - 50

## பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

## பகுதி - ஆ

சரியா? தவறா? 10x2=20

## பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 1x10=10

## குறிப்பு:

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

Text book	1.	அடிப்படைத் தமிழ் - 2024-2025 தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048.
Reference Books	1.	ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம், சென்னை.

E-Resources and Website	<a href="https://www.tamilvu.org">https://www.tamilvu.org</a>
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Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
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Focus of the Course	Skill Development / Employability
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