



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 C G P A)

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

Web: www.dmgpasc.ac.in | Email: info@dmngpasc.ac.in | Phone: +91-422-2369100

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

B.Com. Accounting and Taxation Degree

(For the students admitted during the academic year 2024-25 and onwards)

Programme: B.Com. Accounting and Taxation

Eligibility

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subject 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 Accounting and Taxation Degree Examination** of this College after a course of study of three academic years.

Programme Educational Objectives

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

1. Able to demonstrate a substantial understanding of concepts in the key areas of accounting and its applications.
2. Build professional excellence in the area of Taxation with creative mind.
3. Attain the skill in the Field of Accountancy and Taxation as Accountant, Entrepreneur, Scholars, Researchers and Tax consultants.
4. Perform with corporate ethics and abide with law to serve the society.



PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	Gain the basic traits in communication skill to build confidence and to face the real time business world
PO2	Identify the corporate world with professional skill
PO3	Gain basic knowledge in Accounting and Taxation to increase students' proficiency
PO4	Progress with the socio-economic challenges related to Accounting, Finance and Taxation and shaping as a successful individual
PO5	Proceed with ethics and to serve the society



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

Part	Subjects	No. of Papers	Credit		Semester No.
I (12 Credits)	Tamil / Hindi /French / Malayalam	4	4 x 3 = 12		I to IV
II (12 Credits)	English	4	4 x 3 = 12		I to IV
III (108 Credits)	Core (Credits 3,4)	17	15 x 4 = 60 2 x 3 = 06	66	I to VI
	Core Practical (Credits 2)	2	2x2 = 04	04	I to VI
	Inter Departmental Course (IDC)	4	4 x 4 = 16		I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 = 12		V & VI
	Skill Enhancement Course (SEC) (Embedded)	3	4 x 2 = 08		III to VI
	Industrial Training (IT)	1	1 x 2 = 2		V
IV (8 Credits)	Environmental Studies (AECC)	1	1 x 2 = 2		I
	Basic Tamil/Advance Tamil/Human Rights & Women's Rights (AECC)	1	1 x 2 = 2		II
	Generic Elective (GE)	1	1 x 2 = 2		V
	Innovation & IPR (AECC)	1	1 x 2 = 2		VI
V (2 Credits)	NSS/NCC/YR C/RRC/Yoga/ Sports	-	2 x 1 = 2		I & II
TOTAL CREDITS			142		



CURRICULUM
B.COM. ACCOUNTING AND TAXATION

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	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
24ATU1CA	Core - III	Business Communication	4	-	-	4	48	3	25	75	100	4
24MTU1IA	IDC - I	Business Mathematics	4	-	-	4	48	3	25	75	100	4
Part – IV												
24MBU1AA	AECC - I	Environmental Studies	2	-	-	2	24	-	50	-	50	2
Part – V												
24ATU1XA	Extension Activity	NSS/NCC/YRC/ RRC/Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			27	2	1	30	360	-	-	-	700	25



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			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												
24BPU2CA	Core - IV	Advanced Financial Accounting	5	1	-	6	72	3	25	75	100	4
24CRU2CA	Core - V	Business Law	4	-	-	4	48	3	25	75	100	4
24ATU2CP	Core Practical - I	Spreadsheet Modeling for 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	AECC - II	Basic Tamil	2	-	-	2	24	-	50	-	50	2
24TLU2AB		Advanced Tamil										
24CRU2AA		Human Rights and Women’s Rights										
Part – V												
24ATU2XA	Extension Activity	NSS/NCC/ YRC RRC/Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360	-	-	-	700	23



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			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	75	100	3
Part – III												
24CMU3CA	Core - VI	Cost Accounting	5	-	-	5	60	3	25	75	100	4
24ATU3CA	Core - VII	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
24BIU3CB	Core - VIII	Company law	4	-	-	4	48	3	25	75	100	4
24COU3IA	IDC - III	Business Economics	4	-	-	4	48	3	25	75	100	4
24ATU3SP	SEC - Practical - I	Banking Practices	-	-	3	3	36	3	40	60	100	2
Total			24	3	3	30	360	-	-	-	700	24



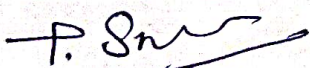
Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
Part – I												
24TLU4TA	Language – I	Tamil - IV	3	1	-	4	48	3	25	75	100	3
24TLU4HA		Hindi - IV										
24TLU4MA		Malayalam - IV										
24TLU4FA		French - IV										
Part – II												
24ELU4EA	Language - II	English - IV	3	1	-	4	48	3	25	75	100	3
Part – III												
24PAU4CA	Core - IX	Corporate Accounting	5	1	-	6	72	3	25	75	100	4
24ATU4CA	Core - X	Auditing and Assurance	5	-	-	5	60	3	25	75	100	3
24ATU4CP	Core Practical - II	Applied Accounting Practices	-	-	4	4	48	3	40	60	100	2
24CAU4IA	IDC - IV	Enterprise Resource Planning	4	-	-	4	48	3	25	75	100	4
24ATU4SP	SEC - Practical - II	Entrepreneurial Development	-	-	3	3	36	3	40	60	100	2
Total			20	3	7	30	360	-	-	-	700	21




Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	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
24ATU5CB	Core - XII	Income Tax Law and Practice - II	5	1	-	6	72	3	25	75	100	4
24COU5CA	Core - XIII	Financial Markets	4	1	-	5	60	3	25	75	100	3
24COU5CB	Core - XIV	Research Methodology	4	-	-	4	48	3	25	75	100	4
24ATU5SP	SEC - Practical - III	Statistical Tools for Research	-	-	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										
24ATU5TA	IT	Industrial Training	-	-	-	-	-	-	40	60	100	2
Part - IV												
	GE		-	-	2	2	24	-	50	-	50	2
Total			22	2	6	30	360	-	-	-	750	25



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (hours)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part - III												
24BAU6CA	Core - XV	Management Accounting	5	-	-	5	60	3	25	75	100	4
24ATU6CA	Core - XVI	Business Taxation	4	-	-	4	48	3	25	75	100	4
24ATU6CV	Core - XVII	Project and Viva Voce	-	-	8	8	96	3	40	60	100	4
24ATU6SP	SEC - Practical - IV	Documentation in ITR Filing	-	-	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 Trade and Legislations										
24BIU6DA		Retail Marketing										
24COU6DA		Organizational Behavior										
24CMU6DB	DSE - III	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4
24IBU6DB		International Banking and Finance										
24BIU6DB		Customer Relationship Management										
24COU6DB		Industrial Relations and Labour Law										
Part-IV												
24BIU6AA	AECC- III	Innovation and IPR	2	-	-	2	24	-	50	-	50	2
Total			19	-	11	30	360	-	-	-	650	24
Grand Total			-	-	-			-	-	-	4200	142


 BoS Chairman/HoD
 Department of Commerce (A & T)
 Dr.N.G.P. Arts and Science College
 COMBATOR - 641 048


Dr.N.G.P. Arts and Science College
 B.Com. 4th Students admitted during the A.Y. 2024-25
APPROVED
 AC - 09/11/24 26/11/24



DISCIPLINE SPECIFIC ELECTIVE

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

Semester V (Elective I)**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	24CMU5DA	Financial Management
2	24IBU5DA	International Business Environment
3	24BIU5DA	Advertising and Salesmanship
4	24COU5DA	Human Resource Management

Semester VI (Elective II)**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	24CMU6DA	Investment Management
2	24IBU6DA	India's Foreign Trade and Legislations
3	24BIU6DA	Retail Marketing
4	24COU6DA	Organizational Behavior

Semester VI (Elective III)**List of Elective Courses**

S.No.	Course Code	Name of the Course
1	24CMU6DB	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 COURSE (GE)

The following course is offered under Generic Elective

Semester V (GE)

S.No.	Course Code	Course Name
1	24ATU5GP	Fundamentals of Goods and Services Tax


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	24ATUSSA	Principles of Marketing
2	24ATUSSB	Insurance Law and Practice

f. Suresh
 BoS Chairman/HoD
 Department of Commerce (A & T)
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048

 Dr.N.G.P. Arts and Science Co		
APPROVED		
BoS- 12th	AC - 17th	GB -
2/04/24	17/04/24	



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	✓			✓	✓



Syllabus

Unit	Content	Hrs	Resources
1	மறுமலர்ச்சிக் கவிதைகள் 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 https://www.youtube.com/watch?v=Up55uhkk9zI
2	புதுக்கவிதைகள் 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 https://www.youtube.com/watch?v=dX9ZaNJMa co
3	பெண்ணியம் 1. தொலைந்து போனேன் - தாமரை 2. நீரில் அலையும் முகம்- அ. வெண்ணிலா 3. தற்காத்தல் - பொன்மணி வைரமுத்து 4. ஏனிந்த வித்தியாசங்கள்? - மல்லிகா 5. புதையுண்ட வாழ்க்கை - சுசந்தி சுப்ரமணியன்	10	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 https://www.youtube.com/watch?v=DLabokqWE dg
4	1.இலக்கிய வரலாறு-சிறுகதையின் தோற்றமும் வளர்ச்சியும் 2. கனகாம்பரம்- கு.ப.ராஜகோபாலன் 3. கடிதம்- புதுமைப்பித்தன் 4. பொம்மை - ஜெயகாந்தன்	14	தமிழ்மொழிப்பாடம் முதற்பருவம் 2024-2025 https://www.youtube.com



	5. காய்ச்சமரம் - கி. ராஜநாராயணன் 6. காட்டில் ஒருமான்- அம்பை 7.வேட்கை - சூர்யகாந்தன்		m/watch?v=78u7iTN3OU8
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 https://www.youtube.com/watch?v=B3wfM0QL6N8 https://www.youtube.com/watch?v=FchTlqAtwBU https://www.youtube.com/watch?v=gCP3gC-JQU4 https://www.youtube.com/watch?v=p9QOHD12Ye0
	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	https://www.tamilvu.org

Learning Method	Lecture/ Tutorial / Student Seminar/GD/ Assignment
-----------------	--

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------



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		✓	✓		✓



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 टेंगोर 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
-----------------	---

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------



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	Novel PathummayudeAdu	14	Text book
2	Novel PathummayudeAdu	10	Text book
3	Short Story Nalinakanthi	14	Text book
4	Short Story Nalinakanthi	10	Text book
5	Practical Application Expansion of ideas, General Essay and Translation	12	Text book
	Total	60	

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

Journal and Magazines	-
E-Resources and Website	-

Learning Method	Lecture/ Tutorial / Student Seminar/GD/ Assignment
-----------------	--

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------



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	✓		✓		



Syllabus

Unit	Content			Hrs	Resources
1	Objectifs de Communication <ul style="list-style-type: none"> • Saluer • Enter en contact • avec quelqu'un. • Se présenter. • S'excuser 	Tâche En cours de cuisine, premiers contacts avec les membres d'un groupe	Activités de réception et de production orale <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. Computer jusqu'à 10	14	Text book Salut I Page 10
2	<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	12	Text book Enchanté I Page 20
3	<ul style="list-style-type: none"> • Exprimer ses goûts. 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> • Dans une soirée de rencontres rapides comprendre des personnes qui échangent sur elles et sur leurs goûts • Comprendre une personne qui parle des goûts de quelqu'un d'autre 	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"> • Imaginer et raconter au passé à partir de situations dessinées. 	10	Text book Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42 Tu veux bien page 46
5	Practical Application Make in Own Sentences			10	-
	Total			60	



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

Journal and Magazines	-
E-Resources and Website	-

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
------------------------	---

Focus of the Course	Skill Development / Employability
----------------------------	-----------------------------------



Semester – I

ENGLISH – I

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

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the effect of dialogue, imagery and varied genresany spontaneous spoken discourse and respond to them with proper sentence structurethe transactional concept of English language	
Prerequisite	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	✓	✓			✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Genre Studies Mathew Arnold: Dover Beach- 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 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 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 Sheila Nayampalli Baruna: Alone - Author's Biography- narrative structure- passage analysis- insight of ideas- cohesion and context- style- language techniques	12	Text Book
II	Listening Skills 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)	13	britishcouncil.org cambridgeenglish.org
III	Speaking Skills 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	11	britishcouncil.org cambridgeenglish.org
IV	Reading Skills 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,	12	britishcouncil.org cambridgeenglish.org



	Advertisements - Cognitive Skills- Inference Making - Interpretation		
V	Writing Skills Sentence patterns, Note- making and note taking- Strategies - Paragraph writing: Structure and Principles - Academic Writing - Formal and Informal Letters, Report, Book /Movie Review - Infographics Writing	12	britishcouncil.org cambridgeenglish.org
	Total	60	

Text Books	1.	https://www.poetryfoundation.org/poems/43588/dover-beach
	2.	https://portal.abuad.edu.ng/lecturer/documents/1586771577our_earth_will_not_die.doc
	3.	http://l-adam-mekler.com/chucktwo.pdf
	4.	https://offthewallplays.com/wp-content/uploads/2017/04/1_pdfsam_A-famed-life-full-with-title-page.pdf
	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	https://academic.oup.com/journals
E-Resources and Website	https://learnenglish.britishcouncil.org/ https://www.cambridgeenglish.org/learning-english/activities-for-learners/
Learning Method	Chalk and Talk/Assignment/Seminar/ Interactive session
Focus of the Course	Skill Development/Employability



SEMESTER I
CORE - I: FINANCIAL ACCOUNTING

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

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the basic concepts of accounting, prepare the final accounts and methods of providing depreciation accounting.the recording transactions relating to bills of Exchange, methods of preparation of account current and find out the average due date.the knowledge about accounting for Consignment and methods of recording sale or return transactions.	
Prerequisite	Knowledge on Fundamentals of Accounting	
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
	Total	72	



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

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

Text Book	1.	Reddy, T.S. and Murthy, A. 2023, Financial Accounting [Second Revised Edition] Margham Publications, Chennai
Reference Books	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.

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

Learning Methods	Chalk and Talk/ Assignment/Seminar/ Group Discussion
-------------------------	--

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
----------------------------	--



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	This course has been designed for students to learn and understand <ul style="list-style-type: none">the basic principles and elements of effective managementthe managerial actions of planning, organizing and motivationthe leadership qualities and effective controlling.	
Prerequisite	Knowledge on Business 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	✓	✓		✓	✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Management Definition - Nature and Scope - Importance - Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE)- Organization culture and Environment - Current trends and issues in Management.	10	Text Book & Reference Book/
II	Planning Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making- Rational Decision Making. Case Study on Decision Making.	10	Text Book & Reference Book
III	Organizing 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 & Reference Book
IV	Staffing Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Training- Performance Appraisal - 360 Degree Appraisal Method - Assessment Center Method- Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories (McGregor Theory & William Ouchi Theory)- Goal Setting theory - Leadership - Types - Qualities of a Good Leader- Leadership styles- Group decision making. Case Study on Performance Appraisal	9	Text Book & Reference Book
V	Controlling and Reporting Meaning and Definition - Need and Significance of control - Process of Controlling - Types of control - Managing Productivity - Cost Control - Purchase Control - Maintenance Control - Quality Control - Co-ordination - Need - Techniques - Reporting - meaning & Definition - Principles - Techniques - Importance	9	Text Book & Reference Book
Total		48	

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



Text Book	1.	DinkarPagare ,2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
Reference Books	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..

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

Learning Methods	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
-------------------------	---

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
----------------------------	--



SEMESTER I

Core - III: Business Communication

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24ATU1CA	BUSINESS COMMUNICATION	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the effective writing skillsthe communication between the business organizationsthe recent modern communications	
Prerequisite	Knowledge on Logical Thinking	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Recall the basic knowledge about business communication.	K1
CO2	Learn various business letters with customers.	K2
CO3	Obtain knowledge in writing banking and insurance correspondence..	K3
CO4	Develop the skill on correspondence with Import- Export, agency and shareholders.	K3
CO5	Apply the usage of modern ways of communication effectively.	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	Business Communication Definition- Importance of Effective Business Communication- Methods - Types- Principles of Effective Communication - Barriers- Guidelines to overcome barriers. Case Study: Poor Communication.	8	Text Book
II	Business Correspondence with Customers Need and Functions- Kinds of Business Letter- Layout- Quotations and Tenders- Order letters - Drafting Letters of Credit and Status enquiry - Collection Letter- Circular Letters- Sales letters. Case Study: Due Collection.	10	Text Book
III	Business Correspondence with Bank and Insurance Correspondence with Banks: Overdraft - Cash Credit- Statement of Account. Correspondence with Insurance Companies: Payment of Premiums- Claims and their Settlement- Renewal of Policies..	10	Text Book
IV	Business Correspondence with Import-Export, Agency and Company Secretary Correspondence related to Direct Importing-Importing through Indent Houses-Letter of Credit. Correspondence with Agency - Manufacturer offers an Agency-Application for an Agency- Cancellation of an Agency. Correspondence with Directors- Shareholders and others. Case Study : Cancellation of Agency.	10	Text Book
V	Modern Forms of Communication Internet: Business uses of the Internet- Different modes of Online communication. e-mail: writing effective e-mails. Video - Conferencing: Importance in Education and Business. Presentation Skills: Objectives and Process of preparing presentation..	10	Text Book
	Total	48	

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



Text Book	1.	Rajendra Pal Korlahalli, J.S, 2021, "Essentials of Business communication", Thirteenth Edition, Sultan Chand & Sons, New Delhi..
Reference Books	1.	Rodriquez, M.V., 2003, "Effective Business Communication Concept", Thirteenth Edition, Vikas Publishing Company, Chennai..
	2.	Namita Gopal, 2013, "Business Communication", First Edition, New Age International Publishers, New Delhi.
	3.	Pelengaris S and Khan M, 2010, "The Molecular Biology of Cancer - A bridge from bench to bed side", Second edition, Wiley Black well, London
	4.	Raymod. V. Lesikar, 2004, "Business Communication" Sixth Edition, AITBS Publications, New Delhi..

Journal and Magazines	https://bctjournal.com/
E-Resources and Website	https://ihmnotes.net/business-communication-notes/

Learning Methods	Chalk and Talk/Power point Presentation/ Assignment/Seminar
-------------------------	---

Focus of the Course	Skill Development/Employability/ Entrepreneurial Development
----------------------------	--



Semester - I
IDC 1: BUSINESS MATHEMATICS

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

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the characteristics of different types of matricesthe basic concept of sequence and seriesthe concept of interest and annuities	
Prerequisite	Knowledge on Basic Mathematics	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	solve the linear equations through matrix theory	K3
CO2	identify and define the types and uses of sets	K1
CO3	recognize and apply the theory of ratios and proportions in real life	K3
CO4	understand the basic principles of sequence and series	K2
CO5	apply the concepts of present value and annuity in business	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	Matrix and its applications to business: 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	Theory of sets and its business applications: 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	Ratio, Permutation and Combination: 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	Sequence and Series - Its application to business: 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	Compound Interest and Annuities: 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
	Total	48	



Text Book	1.	Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi.
Reference Books	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 th 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.

Journal and Magazines	https://www.worldscientific.com/worldscinet/bms
E-Resources and Website	Matrices: Definition, Properties, Types, Formulas, and Examples (geeksforgeeks.org) https://nptel.ac.in

Learning Method	Chalk and Talk/Assignment/Seminar
------------------------	-----------------------------------

Focus of the Course	Skill Development/Employability
----------------------------	---------------------------------



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">• Multi-disciplinary aspects of Environmental studies• Importance to conserve the biodiversity• Causes of Pollution and its control	
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 Programme Outcomes					
Cos/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓		✓		
CO3	✓		✓		
CO4	✓		✓		
CO5	✓		✓	✓	



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
	Total	24	

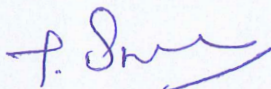



Text Book	1.	Carson, R. 2002. Silent Spring . Houghton Mifflin Harcourt
	2.	Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India . Univ. of California Press.
Reference Books	1.	Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment , London, Routledge.
	2.	Gleick,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

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

Learning Methods	Chalk and Talk/ Seminar/ Assignment
------------------	-------------------------------------

Focus of the Course	Skill Development/Employability/Social Awareness and Environment
---------------------	--


 BoS Chairman/HoD
 Department of Commere (A & T)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS-12th	AC - 17th	GB -
21/04/24	17/04/24	



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
----------	----------------------

Syllabus

Unit	Content	Hrs	Resources
1	அற இலக்கியம் 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	அற இலக்கியம் 1. நாலடியார் - அறிவுடைமை 2. மூதுரை - ஒளவையார் - 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	அறநெறிக் கட்டுரைகள் 1. இலக்கியவரலாறு - தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும் 2. கலைகள் - உ.வே.சா 3. சங்க நெறிகள் - வ.சுப.மாணிக்கம்	10	தமிழ்மொழிப்பாடம் இரண்டாம் பருவம் 2024-2025
4	அறநெறிக் கட்டுரைகள் 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	பயிற்சிப் பகுதி 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	



Text book	1.	தமிழ் மொழிப்பாடம் – 2024-2025 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, 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	இலக்கிய இதழ்கள்
E-Resources and Website	https://www.tamilvu.org

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
------------------------	---

Focus of the Course	Skill Development / Employability
----------------------------	-----------------------------------



Semester – II							
LANGUAGE: HINDI – II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2HA	HINDI – II	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 Tax anomy 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
----------	----------------------

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
---------------------	-----------------------------------



Dr. NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2024-25)

Semester – II							
LANGUAGE: MALAYALAM- II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2MA	MALAYALAM- II	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	✓			✓	✓



24TLU2MA	LANGUAGE: MALAYALAM- II
----------	-------------------------

Syllabus

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

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

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
------------------------	---

Focus of the Course	Skill Development / Employability
----------------------------	-----------------------------------



Semester – II							
LANGUAGE: FRENCH - II							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2FA	FRENCH - II	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	✓			✓	✓



24TLU2FA	LANGUAGE: FRENCH - II
----------	-----------------------

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
------------------	----	---

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



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

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • language for specific purposes through literary works, enhancing listening and reading skills. • communicative competencies in academics through real-world contexts, improving speaking and listening. • business correspondence with clarity and accuracy, focusing on writing skills like emails and essays.
Prerequisite	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	Listening Poem: Edgar A. Guest – Don't Quit Repetition for emphasis - Tone and Emotional appeal Langston Hughes – Still Here Voice & Identity - Resilience & Endurance. Short Story: R.K. Narayan – Engine Trouble Emotional tone – Question for Reflection Listening Talks: ""Yes, We Can!"" - Barack Obama (speech) – (Audio & Visual aids) Grammar: Articles & Prepositions	12	https://poetryace.com/im-still-here/
II	Speaking Poem: Robert Frost – The Road not Taken Persuading and supporting opinions – logical structure – clear articulation D. H Lawrence – Snake Observation and Patience - Respect and Humility Speaking Skills: Just a Minute Talk (JAM) – Small Talk, Interviewing a Celebrity. Grammar: One word substitution, Loan Words.	12	www.poetrysoup.com
III	Reading Poem: Chinua Achebe – Love Cycle Inferring and Interpreting - Synthesis of Ideas Connection and Understanding - Adaptability and Growth Short story: Sudha Murthy – How I taught My Grandmother to Read Building comprehension – Fluency & Expression Grammar: Syllabification, Mon/Di/polysyllabic Comparison - Odd one Out - Rearranging the sentences (Jumbled sentences).	12	https://www.poetryfoundation.org/poems
IV	Writing Prose: A. G. Gardiner: On Letter Writing Clarity and Precision – Self expression Writing Skills: Story Building, Story Writing & Story Narration Emails (formal/informal) & General Essay Writing - (Descriptive or Narrative) Grammar: Spelling Pitfalls (wrongly spelt words), Agreement of verb and subject	12	https://www.gutenberg.org/
V	Soft Skills 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.
Total		60	



Note: Classroom activities on LSRW skills (Examine Internal only)

Text Books	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.
Reference Books	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.

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

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion
------------------------	---

Focus of the Course	Skill Development/ Employability
----------------------------	----------------------------------



SEMESTER - II CORE: ADVANCED FINANCIAL ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24BPU2CA	ADVANCED FINANCIAL ACCOUNTING	CORE	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the accounting practices in Branch and Departmental Accounting the recording of transactions in Hire purchase and Instalment system accounting procedures formatted for Partnership accounts
Prerequisite	Knowledge on Advanced accounting concepts

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the accounting practices in branch and departmental accounting.	K2
CO2	Compare the hire purchase and instalment system of accounting.	K2
CO3	Prepare the procedures related to calculation of ratios and accounting treatment of admission of a partner.	K3
CO4	Apply the accounting transactions at the time of retirement and death of a partner.	K3
CO5	Interpret the dissolution and insolvency of partnership.	K3

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



24BPU2CA	CORE : ADVANCED FINANCIAL ACCOUNTING
----------	--------------------------------------

Syllabus

Unit	Content	Hrs	Resources
I	Branch and Departmental Accounting Branch Accounting: Objects - Types of Branch Accounting - Dependent Branches - Features - Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent Branches (Theory only). Departmental Accounting: Need - Advantages - Distinction between Departments and Branches - Methods and Techniques of Departmental Accounting. Case Study on Branch Accounts.	15	Text Book
II	Hire Purchase and Instalment Purchase Systems 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.	14	Text Book
III	Partnership Accounting: Admission of a Partner 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.	15	Text Book
IV	Retirement and Death of a Partner Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit-sharing ratio and Gaining Ratio - Treatment of Goodwill on Retirement/Death of a Partner - Adjustment of Capital after Retirement. Death of a Partner: Mode of payment - Special Treatments.	14	Text Book
V	Dissolution of a Firm Meaning - Modes of Dissolution - Settlement of Accounts - Accounting Treatment - Normal Dissolution - Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray - Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method. Case Study on Garner vs. Murray.	14	Text Book
	Total	72	

Note: Distribution of marks 80% Problem and 20% Theory.
Case Study (Examined Internal only).



Text book	1.	Reddy. T.S. and Murthy. A. 2023, "Financial Accounting", Second Revised Edition Margham Publications, Chennai.
	2.	Jain S.P and Narang K.L., Simmi Agrawal, and Monika Sehgal, 2023, "Advanced Accountancy" [Including Goods and Service Tax] Volume I, Twenty First Revised Edition, Kalyani Publishers, New Delhi.
Reference Books	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), Eleventh 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.

Journal and Magazines	Journal of Accounting, Auditing and Finance Journal of Accounting Research
E-Resources and Website	1. Indian Accounting Association 2. https://www.youtube.com/watch?v=rI3dTtIVm14 3. https://www.youtube.com/watch?v=OJkYqLssvVM 4. https://www.youtube.com/watch?v=1JLn1QjVOI

Learning Method	Chalk and Talk / Assignment / Seminar / Group Discussion / Case Study
------------------------	---

Focus of the Course	Skill Development/ Development/ Innovations	Employability/	Entrepreneurial
----------------------------	--	----------------	-----------------



Semester - II CORE: BUSINESS LAW							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRU2CA	BUSINESS LAW	CORE	48	-	-	4

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



24CRU2CA	CORE: BUSINESS LAW
----------	--------------------

Syllabus

Unit	Content	Hrs	Resources
I	Indian Contract Act, 1872 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	Performance of Contract and Specific Relief 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	Special Contracts 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	Law Relating to Sale of Goods Act, 1930 The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - 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	Information Technology Act, 2000 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
Total		48	



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

Text book	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.
Reference Books	1.	Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3rd Edition, Sultan Chand & 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.

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

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
------------------------	---

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
----------------------------	--



Semester - II							
CORE PRACTICAL: SPREADSHEET MODELING FOR BUSINESS DECISIONS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24ATU2CP	SPREADSHEET MODELING FOR BUSINESS DECISIONS	CORE	-	-	48	2

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the basic principles and elements of advanced excel the formula's to validate the data and H Lookup and V Lookup the creation of google forms and analyze the data in excel
Prerequisite	Knowledge on advanced excel

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the conditional formatting and analyze the data using AND, NOT and OR functions.	K1
CO2	Use the Filter option and use Custom Filter to Filter the required data in excel.	K3
CO3	Prepare the pay slip database for an organization.	K3
CO4	Calculate the due date of the bill using the formula.	K3
CO5	Apply the protection and password function in workbook.	K3

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



24ATU2CP	SPREADSHEET MODELING FOR BUSINESS DECISIONS
-----------------	--

Syllabus

S.No
Contents

- 1 Prepare a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Color, Borders, Wrap Text, Merge Alts, Number, Date and Currency as Format and Conditional Formatting and analyze the data by using Length Formula, Left, Right and Mid Formula, AND, NOT, OR and TRIM.
- 2 Apply Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Custom auto filter, Outlining Data.
- 3 Prepare Employee pay slip database for an organization.
- 4 Create Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.
- 5 Calculate the due date and amount on discounting of bills for a firm.
- 6 Apply the functions of H Lookup and V Lookup for payroll.
- 7 Using the Statistical Tools in Data Analysis calculate: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.
- 8 Apply Date and Time functions and protect the data, password for workbook, unblocking Cells.
- 9 Use 3D formulas, 3D formula syntax and creating 3D range references.
- 10 Creation of Google forms and viewing and editing the data in Excel.

Manuals	1.	Lokesh Lalwani 2024, " Excel 2019 All -in- one", First Edition , Manish Jain for BB publications, New Delhi.
	2.	Stephon L. Nelson, Elizabeth C.Nelson 2022, "Microsoft Excel Data Analysis for Dummies a Wiley Brand", Third Edition, John Wiley & Sons.Inc., New Delhi.

Learning Method	Demonstration/ Hands on Experiments/ Group Trials
------------------------	---

Focus of the Course	Skill Development/ Development/ Innovations	Employability/	Entrepreneurial
----------------------------	--	----------------	-----------------



Semester - II
IDC : BUSINESS STATISTICS

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

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the requirement of a good average and differentiate between average and dispersionthe importance and the limitations of correlation and regression analysisthe concept of probability, time series and index numbers	
Prerequisite	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 – BUSINESS STATISTICS

Syllabus

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

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



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

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

Learning Method	Chalk and Talk
------------------------	----------------

Focus of the Course	Skill Development
----------------------------	-------------------



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	



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	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	https://www.tamilvu.org
--------------------------------	---

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
------------------------	---

Focus of the Course	Skill Development / Employability
----------------------------	-----------------------------------



Semester – II							
AECC: ADVANCED TAMIL							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24TLU2AB	ADVANCED TAMIL	AECC	24	-	-	2

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



24TLU2AB

AECC: ADVANCED TAMIL

இளங்கலை 2024- 2025ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம்
பயின்றவர்களுக்கு உரியது)
(பருவத் தேர்வு இல்லை)
Syllabus

Unit	Content	Hrs	Resources
1	கவிதைகள் 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	05	சிறப்புத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
2	கட்டுரை கட்டுரைத் தொகுப்பு - நல்வாழ்வு - டாக்டர் மு.வரதராசன் 1. நம்பிக்கை 2. புலனடக்கம் 3. பண்பாடு	05	சிறப்புத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
3	இலக்கணம் 1. வல்லினம் மிகும் மற்றும் மிகா இடங்கள் 2. ர, ற, ல, ழ, ள, ந, ண, ன - வேறுபாடு அறிதல்	05	சிறப்புத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
4	கடிதங்கள் 1. பாராட்டுக் கடிதம் 2. நன்றிக் கடிதம் 3. அழைப்புக் கடிதம் 4. அலுவலக விண்ணப்பங்கள்	05	சிறப்புத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
5	பயிற்சிப் பகுதி படைப்பாக்கப் பகுதி: பொதுத் தலைப்புகளில் கவிதை, கட்டுரை எழுதச்செய்தல்	04	சிறப்புத் தமிழ்மொழிப் பாடம் இரண்டாம் பருவம் 2024-2025
	Total	24	



Dr. NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y. 2024-25)

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 - 2024-2025 தொகுப்பு: தமிழ்த்துறை, டாக்டர்என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048.
Reference Books	1.	பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு. 2014. தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை.
	2.	டாக்டர் மு.வரதராசன். 2010. நல்வாழ்வு, பாரி நிலையம், சென்னை.
	3.	பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு. 2013. இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை.

E-Resources and Website	https://www.tamilvu.org
--------------------------------	---

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
------------------------	---

Focus of the Course	Skill Development / Employability
----------------------------	-----------------------------------



Semester - II AECC: HUMAN RIGHTS AND WOMEN'S RIGHTS							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRU2AA	HUMAN RIGHTS AND WOMEN'S RIGHTS	AECC	24	-	-	2

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts of Human Rights • Human Rights Violation and Redressal Mechanism. • Rights to Women and Child.
Prerequisite	Knowledge on Human and Women's Rights.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic concepts of Human Rights.	K2
CO2	Describe the Fundamental Rights.	K2
CO3	Relate Human Rights Violation and Redressal Mechanism.	K3
CO4	Infer the Rights of Women and Child.	K2
CO5	Apply Civil and Political Rights of Women.	K3

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



24CRU2AA

AECC: HUMAN RIGHTS AND WOMEN'S RIGHTS

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Human Rights Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights.	4	Text Book
II	Human Rights in India The Constitution of India: Fundamental Rights - Right to Life and Liberty - Directive Principles of State Policy - Fundamental Duties - Individual and Group Rights - Other facets of Human Rights - Measures for Protection of Human Rights in India.	5	Text Book
III	Human Rights Violation and Redressal Mechanism 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. Case study: Human rights violation.	5	Text Book
IV	Rights of Women and Child Matrimonial protection - Protection against dowry - Protection to pregnancy - Sexual offences - Law relating to work Place - Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women - Constitutional Rights - Personal Laws - Protection of children against Sexual Offences Act, 2012 (POCSO). Case study: Sexual offences.	5	Text Book
V	Civil and Political Rights of Women Right of Inheritance - Right to live with decency and dignity - The Married Women's Property Act, 1874 - Women's right to property - Women Reservation Bill - National Commission for Women - Political participation - Pre-independent political participation of women - Participation of Women in post independent period. Kavalan App and Police Akka App. Case study: Women's right to property	5	Text Book
Total		24	

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



Dr. NGPASC

COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2024-25)

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


Journal and Magazines	Women and International Human Rights in Modern Times, Human Rights Law Review, Volume 24, Issue 2, June 2024. https://doi.org/10.1093/hrlr/ngae007
E-Resources and Website	Women's Rights as Human Rights, https://www.ohchr.org/sites/default/files/Documents/Events/WHRD/WomenRightsAreHR.pdf

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
------------------------	---

Focus of the Course	Social Awareness/ Environment / Gender Sensitization / Constitutional Rights/ Human Values/ Ethics
----------------------------	--

P. Srinivas

BoS Chairman/HoD
Department of Commere (A & T)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 29/11/24	AC - 26/11/24	GB -



Dr.NGPASC
COIMBATORE | INDIA

B.Com. AT (Students admitted during the A.Y.2024-25)

Semester - III LANGUAGE - I : TAMIL - III							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24TLU3TA	TAMIL - III	LANGUAGE - I	36	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. Number	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	✓			✓	✓

24TLU3TA

TAMIL - III

Syllabus

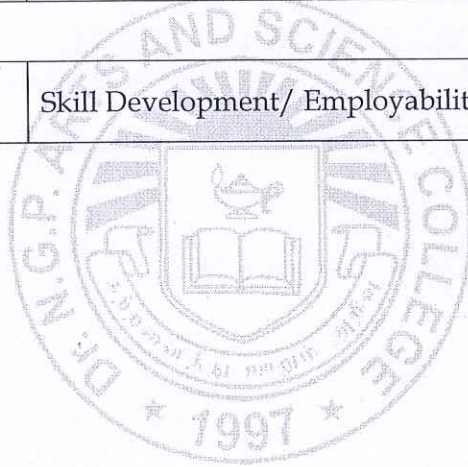
Unit	Content	Hrs	Resources
I	காப்பியங்கள் 1. சிலப்பதிகாரம் - வழக்குரை காதை 2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை	10	தமிழ்மொழிப்பாடம் மூன்றாம் பருவம்
II	காப்பியங்கள் 1. கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம்: பா. எண் : 60 முதல் - 100 வரை 2. பெரிய புராணம் - அதிபத்த நாயனார் புராணம்	10	தமிழ்மொழிப்பாடம் மூன்றாம் பருவம்
III	சிறுநிலக்கியங்கள் 1. திருக்குறறாலக் குறவஞ்சி - வசந்தவல்லி பந்தாடிய சிறப்பு (6: 4கண்ணிகள்) 2. கலிங்கத்துப்பரணி - களம்பாடியது: போர்க்களக் காட்சி- பா.எண். 472 முதல்- 502 வரை	10	தமிழ்மொழிப்பாடம் மூன்றாம் பருவம்
IV	இலக்கிய வரலாறு 1. காப்பியம் - வரையறை, ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள் 2. கம்பராமாயணம், பெரிய புராணம் - குறிப்பு 3. சிறுநிலக்கியங்களின் தோற்றமும் வளர்ச்சியும்	10	தமிழ்மொழிப்பாடம் மூன்றாம் பருவம்
V	இலக்கணம் & பயிற்சிப் பகுதி அ. இலக்கணம் 1. 'பா' வகைகள் : வெண்பா, ஆசிரியப்பா, கலிப்பா, வஞ்சிப்பா - பொது இலக்கணம் மட்டும். 2. அணிகள் : 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.	8	தமிழ்மொழிப்பாடம் மூன்றாம் பருவம்
Total		48	

Text book	1.	தமிழ் மொழிப்பாடம் - 2025-2026, தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர்.
Reference Books	1.	பேராசிரியர் புலவர் சோம. இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு- மணிவாசகர் பதிப்பகம், சென்னை.
	2.	பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு - 2023, இலக்கணம்- இலக்கிய வரலாறு- மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை.
	3.	தமிழ் இணையக் கல்விக்கழகம் - TAMIL VIRTUAL ACADEMY. வலைதள முகவரி: https://www.tamilvu.org .

Journal and Magazines	இலக்கிய இதழ்கள்
E-Resources and Website	https://www.tamilvu.org

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion
-----------------	--

Focus of the Course	Skill Development/ Employability
---------------------	----------------------------------



Semester – III							
LANGUAGE - I: HINDI – III							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24TLU3HA	HINDI – III	LANGUAGE-I	36	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 Tax anomy 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	✓			✓	✓

24TLU3HA	HINDI - III
----------	-------------

Syllabus

Unit	Content	Hrs	Resources
1	पद्य - काव्य पराशर (भोलानाथ) (प्राचीन- कबीर, तुलसी, सुर, मीरा, आधुनिक- मैथिलीशरण गुप्त, अरूण कमल)	10	Text Book
2	हिन्दी साहित्य का इतिहास: (साधारण ज्ञान)	10	Text Book
3	अलंकार: अनुप्रास, यमक, श्लेष, वक्रोक्ति, उपमा, रूपक	10	Text Book
4	संवाद लेखन	10	Text Book
5	अनुवाद अभ्यास-III (केवल हिन्दी से अंग्रेजी में) (पाठ 10 to 20)	8	Text Book
Total		48	

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

Learning Method	Lecture/ Tutorial / Student Seminar/GD/ Assignment
-----------------	--

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------

Semester – III							
LANGUAGE - I: MALAYALAM- III							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24TLU3MA	MALAYALAM- III	LANGUAGE-I	36	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	✓			✓	✓

24TLU3MA	MALAYALAM- III
----------	----------------

Syllabus

Unit	Content	Hrs	Resources
1	Poetry Kumaranasan	10	Text book
2	Poetry Kumaranasan	10	Text book
3	Poetry Kumaranasan	10	Text book
4	Poetry Vayalar Ramavarma	10	Text book
5	Poetry Vayalar Ramavarma	8	Text book
	Total	48	

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 Books	1.	Dr.M.Leelavathy. Kavitha Sahithya Charithram. Sahithya Academy Thrissur, Kerala, India.
	2.	-

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
-----------------	---

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------

Semester – III							
LANGUAGE – I: FRENCH - III							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24TLU3FA	FRENCH - III	LANGUAGE-I	36	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	✓			✓	✓

24TLU3FA	FRENCH - III
----------	--------------

Syllabus

Unit	Content				Hrs	Resources
1	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.	10	Text book
2	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.	10	Text book
3	Raconter. 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.	10	Text book
4	Exprimer l'intensité et la quantité. 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.	10	Text book
5	Make in Own Sentences based on the above Lessons				8	-
Total					48	

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

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
-----------------	---

Focus of the Course	Skill Development / Employability
---------------------	-----------------------------------

Semester – III LANGUAGE-II: ENGLISH - III							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24ELU3EA	ENGLISH - III	LANGUAGE-II	36	12	-	3

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Improving English Communication Skills • Learning English Through Literature and Practice • Developing Language and Soft Skills
Prerequisite	Knowledge on Soft Skills

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Interpret spoken English through active listening to comprehend literary and informational content effectively.	K1
CO2	Express effective speaking skills through structured discussions, debates, and formal event communication.	K2
CO3	Analyze and comprehend poetry, short stories, and prose to enhance reading proficiency and critical thinking	K2
CO4	Compose written content such as CVs, meeting agendas, and formal documents with clarity and coherence.	K3
CO5	Apply essential interpersonal and soft skills for professional interactions, self-discovery, and leadership development.	K3

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

24ELU3EA	LANGUAGE II: ENGLISH - III
----------	----------------------------

Syllabus

Unit	Content	Hrs	Resources
I	ACTIVE LISTENING Poem: Robert Frost – Stopping by Woods on a Snowy Evening Rabindranath Tagore – Where the Mind is Without Fear (Gitanjali-35) Short Story: O’ Henry – The Gift of the Magi Listening Skills: Malala Yousafzai’s Speech on “The Right to Learning should be given to Any Child” Grammar: Phrasal Verbs & Idioms.	9	Text Book
II	SPEAKING Poem: Sarojini Naidu – The Queen’s Rival Short Story: R. K. Narayan - An Astrologer's Day Speaking Skills: Describing pictures and people – Welcoming and Thanking the gathering and organizers of an event. Grammar: If Conditionals - Use of modals and other auxiliaries	9	Text Book
III	READING Short Story: O’ Henry – The Cop and the Anthem Stephen Leacock - My Lost Dollar Reading Skills: Four Basics steps of Effective Reading – Stumbling blocks to become an effective reader – strategies for comprehending and retaining content – effective note taking while reading. Grammar: Word Formation & Morphology (Prefixes, Suffixes, Root Words, Compound Words and Blends)	10	Text Book
IV	WRITING Prose: A.G. Gardiner – On Saying Please Short Story: Ruskin Bond - The Eyes are Not Here Writing Skills: Preparing an effective CV or a Resume – Preparing Agenda for meetings – Minutes of the Meeting. Grammar: Words often confused - Homonyms & Homophones	12	Text Book
V	INTERPERSONAL SKILLS Introduction - Importance of interpersonal relationship skills - Types of interpersonal relationships - Uses of interpersonal relationship skills - Factors affecting interpersonal relationships – Self-Discovery: Importance of Knowing yourself – SWOT analysis.	8	Text Book
Total		48	

Note: Classroom activities on LSRW skills (Examined Internal only)

Text book	1.	Murphy, Raymond. <i>English Grammar in Use: A Self-Study Reference and Practice Book for Intermediate Learners of English</i> . Cambridge University Press, 2019.
	2.	Chaturvedi, P. D., and Mukesh Chaturvedi. <i>Business Communication: Concepts, Cases, and Applications</i> . Pearson Education, 2013.
Reference Books	1.	Raman, Meenakshi, and Sangeeta Sharma. <i>Technical Communication: Principles and Practice</i> . Oxford University Press, 2015.
	2.	Gangal, J. K. <i>A Practical Course for Developing Writing Skills in English</i> . PHI Learning, 2011.
	3.	Swan, Michael. <i>Practical English Usage</i> . Oxford University Press, 2016.
	4.	Carter, Ronald, and Michael McCarthy. <i>Cambridge Grammar of English: A Comprehensive Guide</i> . Cambridge University Press, 2006.

Journal and Magazines	https://ijels.com/ https://www.ijrah.com/
E-Resources and Website	https://youtu.be/uA7qn9vHLJw
Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development

Semester -III CORE : COST ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24CMU3CA	COST ACCOUNTING	CORE	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • the concepts of Cost ascertainment • the allocation of overheads • the techniques of operating costing.
Prerequisite	Basic knowledge of accounting principles

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Explain the Cost accounting concepts and understand the elements of cost.	K2
CO2	Understand the various methods of material issue and material control.	K2
CO3	Apply different methods calculation of labour 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 Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2	✓	✓	✓	✓	✓
CO3		✓	✓	✓	✓
CO4	✓	✓		✓	✓
CO5	✓		✓	✓	✓

24CMU3CA

COST ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Cost concept and Cost sheet 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.	10	Text Book
II	Material Control and Issue 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.	12	Text Book
III	Labour costing and Overheads Labour: System of wage payment - Idle time - Control over idle time - Labour turnover - Methods of Remuneration and Incentive systems- Time rates system-Piece rate system- Halsey Plan - Rowan Plan. Overhead: Classification of overheads - Allocation of overhead and Absorption of overhead -Primary distribution - Secondary distribution - Overhead Rates- Computation of Machine Hour Rate. Case Study on Methods of Remuneration	13	Text Book
IV	Process Costing Process Costing: Meaning - Features-Advantages and disadvantages of process costing -Distinction between process costing and job costing. Process losses, Wastage, Scrap, Normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production Functions	13	Text Book
V	Operating costing and Reconciliation Statements 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	12	Text Book
	Total	60	

	Note: Distribution of Marks: Theory 20% and Problem 80% and Case studies related to the above topics to be discussed (Examined Internal only)
--	---

Text book	1.	T. S Reddy and Y. Hari Prasad Reddy, (2024), "Cost Accounting", Margham Publications, Chennai.
	2.	Pillai.R.S.N. and Bagavathi (2020), "Cost Accounting", Sultan Chand and Company Ltd., New Delhi.
Reference Books	1.	Jain S.P and Narang K.L, (2022), "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 Company Ltd., New Delhi

Journal and Magazines	Journal of Cost Accounting Research- 2024
E-Resources and Website	https://www.freebookcentre.net/business-books-download/Cost-Accounting-Study-Material.html

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
-----------------	--

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
---------------------	--

Semester -III CORE : INCOME TAX LAW AND PRACTICE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24ATU3CA	INCOME TAX LAW AND PRACTICE	CORE	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the basic concepts of Income Tax Act 1961. the provision and procedure to compute total income under various heads of income. the Assessment of Individuals.
Prerequisite	Knowledge on basic Taxation

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	outline the basic concepts of income and residential status	K1
CO2	understand the calculation of Income from Salary and Income from House Property	K2
CO3	apply the Provisions related to Profits and Gains from Business or Profession	K3
CO4	compute the Capital Gains, Deemed Capital Gains and Exempted Capital Gains	K3
CO5	assess the tax liability of an individual	K3

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

24ATU3CA

INCOME TAX LAW AND PRACTICE

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Income Tax Meaning of Tax - History - Features of Income Tax - Meaning of Income - Definitions - Person - Assessment Year - Previous Year - Assessee - Basis of charge: Residential Status - Scope of Total Income - Types of Incomes - Exempted Incomes u/s 10.	15	Text Book
II	Income from Salary and Income from House Property Computation of Salary Income - Features of Salary - Allowances - Types of Allowances - Perquisites - Kinds of Perquisites - Profit in lieu of salary - Types of Provident Fund - Gratuity - Pension - Commutation of Pension - Deductions u/s 16. Income from House Property - Basis of Charge - Annual Value - Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property - Amenities. Case Study: Income from House Property	20	Text Book
III	Profits and Gains from Business or Profession Income from Business or Profession - Allowable Expenses - Not Allowable Expenses - General Deductions - Provisions Relating to Depreciation - Computation of Income from Business or Profession.	12	Text Book
IV	Capital Gains 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	13	Text Book
V	Income from other sources and Set off and Carry forward of losses 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	12	Text Book
	Total	72	

Note:	The question paper shall cover 20% theory and 80% problem. Case Studies related to the above topics to be discussed. (Examined Internal Only).
--------------	---

Text book	1.	V.P. Gaur, D.B.Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Assessment Year 2025 - 2026, 53 rd Edition, Kalyani Publishers, New Delhi.
	2.	T.S. Reddy and Hariprasad Reddy, "Income Tax Law and Practice", Assessment Year 2025 - 2026, Latest Edition, Margham Publications, Chennai.
Reference Books	1.	Srinivasan T, "Income Tax Law and Practice", Assessment Year 2025 - 2026, Latest Edition, Margham Publications, Chennai.
	2.	Dr. H.C. Mehrotra, Dr. Goyal S.P, "Income Tax Law and Practice", Assessment Year 2025 - 2026, Latest Edition, Sahitya Bhavan Publications, Agra.
	3.	Dinkar Pagare, "Income Tax Law and Practice", Latest Edition, Sultan & Chand Sons, New Delhi.
	4.	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, Latest Edition, New Delhi.

Journal and Magazines	<u>IIAAT Journal of International Accounting, Auditing and Taxation ScienceDirect.com by Elsevier</u>
E-Resources and Website	<u>ICAI - The Institute of Chartered Accountants of India</u> <u>https://www.bing.com/videos/search?PC=U523&q=video+1%3becture+in+Income+tax&ru=%2fsearch%3f</u>

Learning Method	Chalk and Talk/Assignment/Seminar/Group Discussion/Case Study
------------------------	---

Focus of the Course	Skill Development/ Development/ Constitutional Rights	Employability/Entrepreneurial
----------------------------	--	-------------------------------

Semester – III CORE : COMPANY LAW							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
III	24BIU3CB	COMPANY LAW	CORE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the formation, promotion and winding up procedure of a Company company management and its regulatory affairs the Significant provision of the Companies Act 2013
Prerequisite	Knowledge on Business and Commerce

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the Corporate rules and regulations for establishing the Company form of Organization.	K3
CO2	Examine the contents of the Memorandum of Association and 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 Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓	✓		✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓		✓	✓
CO5	✓	✓		✓	✓

24BIU3CB	COMPANY LAW
----------	-------------

Syllabus

Unit	Content	Hrs	Resources
I	Introduction Companies Act 2013 - Definition of a Company, Characteristics of Company - Lifting or Piercing the Corporate Veil - Formation and Promotion of a Company - Company Distinguished from Partnership and Limited Liabilities Partnerships - Classification of Companies - Based on Incorporation, Liability, Number of Members, Control.	9	Text Book
II	Registration of Companies Introduction - Contents of Memorandum - Form of Memorandum-Alteration -Doctrine of Ultra vires - Definition of Articles of Association - Provision for Retrenchment - Contents - Difference between Memorandum and Articles of Association - Meaning of Prospectus - Contents of a Prospectus - Types of Prospectus- Doctrine of Indoor Management - Exception to the indoor Management rule - Shares and Debentures. Case Law relating to Memorandum and Articles of Association	10	Text Book
III	Company Management Meaning- Structure of Company Management - Shareholders - Board of Directors -Legal Position of Directors - Composition of the Board of Directors - Number of Director - Appointment - Removal - Remuneration - Independent Director - Qualification and Disqualification - Powers - Duties and Liabilities - Distinctions between Managers and Managing Directors - Corporate Governance. Case Law relating to Exercising Powers of Director.	10	Text Book
IV	Company Meetings Statutory meeting - Annual General meeting - Extra ordinary General meeting - Board of Directors Meeting - Duties of a Company Secretary to all the company meetings - Drafting of Correspondence relating to the meetings - Notices - Agenda - Chairman's speech - Writing of Minutes-Resolution.	10	Text Book
V	Winding up of Company Meaning, Modes of Winding up - Compulsory Winding up by the court - voluntary Winding up - Types of Voluntary Winding up - Members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the court - Consequences of Winding up (General) Case Law in Winding up of Company	9	Text Book
	Total	48	

	Note: Case Law related to the above topics to be discussed (Examined Internal only)
--	---

Text book	1.	Kapoor N. D, 2019, "Elements of Company Law", Thirty First Edition, Sultan Chand and Sons, New Delhi.
	2.	Anil kumar, 2025, "Company Law", Fourteen Edition, Taxmann Publication Pvt Ltd, New Delhi
Reference Books	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.

Journal and Magazines	https://www.lawctopus.com/call-for-blogs-indian-journal-of-corporate-law-and-policy-submit-now/ http://journal.governance@gmail.com
E-Resources and Website	https://library.nalsar.ac.in/e-resources/ https://lawbhoomi.com/companies-act-notes-and-study-materials/edition/ , https://modernlawcollege.org/library-e-resources/ https://www.bharaticollege.du.ac.in/bc/du/e-resources/

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
-----------------	---

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
---------------------	--

Semester – III IDC: BUSINESS ECONOMICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24COU3IA	BUSINESS ECONOMICS	IDC	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • the concept of demand and supply. • cost and determine price. • to integrate macroeconomic factors in business decision making.
Prerequisite	Knowledge on economics

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy 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 Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		✓
CO2	✓	✓	✓	✓	✓
CO3				✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓			✓

24COU3IA	BUSINESS ECONOMICS
----------	--------------------

Syllabus

Unit	Content	Hrs	Resources
I	Demand Analysis Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics - Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand - Change in demand and Shift in demand - Types of Demand - Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand. Case study on Law of Demand and Supply.	9	Text Book & Reference Book
II	Cost, Supply and Business Cycle Cost of Production - Cost Concepts and its Types. Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply - Business Cycle: Characteristics and Phases - Controlling Business Cycle.	9	Text Book
III	Price Analysis Price and Output Decisions in Perfect and Imperfect Market Competition - Indian Knowledge System: Role of Panyadhyaksha in fixing prices - 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.	12	Text Book
IV	Monetary and Fiscal Policy Monetary Policy: Meaning and Objectives - Limitations of Monetary Policy - Instruments of Monetary Policy - Monetary Policy Committee (MPC) - Demonetization: Merits and Demerits, History of Demonetization in India - Fiscal Policy: Meaning, Objectives, Instruments and Limitations. Case study on changes in Monetary policy instruments of RBI.	10	Text Book & Reference Book
V	National Income National Income - Definition and Concepts: GDP, NDP, GNP, NNP, Personal Income (PI), Disposable Personal Income (DPI), Per Capita Income (PCI) and Transfer Payments. National Income Accounting - Methods of Computation - Difficulties in Computation of National Income - Role of Artificial Intelligence in improving National Income Accounting Case study on Gross Domestic Product (GDP).	8	Text Book & Reference Book
Total		48	

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

Text book	1.	Sundharam.K.P.M. & Sundharam. E. N., 2022, "Business Economics", Sultan Chand and Sons, New Delhi.
	2.	Varshney. R. L and Maheswari. K.L, 2024, "Managerial Economics", Sultan Chand and Sons, New Delhi.
Reference Books	1.	E Narayanan Nadar & S Vijayan, 2023, "Managerial Economics", PHI Learning Pvt. Ltd..
	2.	Sankaran. S., 2024, "Business Economics", Margham Publications, Chennai.
	3.	Ahuja. H. L., 2021, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
	4.	Mehta P L, 2016, "Managerial Economics: Analysis, Problems, Cases", Sultan Chand and Sons, New Delhi.

Journal and Magazines	Economic and Political Weekly, The Economic Times
E-Resources and Website	Principles and Practices of Managerial Economics - SWAYAM, Economics - e-PG Pathshala

Learning Method	Chalk and Talk / Assignment / Seminar / Group Discussion / Case Study, Presentation
-----------------	---

Focus of the Course	Skill Development/ Development/ Innovations	Employability/	Entrepreneurial
---------------------	--	----------------	-----------------

Semester – III SEC PRACTICAL : BANKING PRACTICES							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24ATU3SP	BANKING PRACTICES	SEC		-	36	2

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none"> the form fillings in banking transactions how to fill forms by using digital apps
Prerequisite	Basic knowledge on Banking concepts

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the Banking procedures	K2
CO2	Demonstrate proficiency in form filling	K3
CO3	Practice the loan application processes	K3
CO4	Develop competency in business credit applications	K3
CO5	Apply the digital Apps for banking transactions	K3

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

24ATU3SP	BANKING PRACTICES
----------	-------------------

S.No	List of Programs
1	Account opening forms for Individuals i) SB Account ii) Recurring Deposit iii) Current Account and iv) FDR
2	Account opening forms for NRI
3	Account opening forms for NSS, PPF, SCSS and SSA
4	Filling up form for Demat account
5	Filling up of Pay - in- Slips, Demand Draft, Drawing, Endorsing and Crossing of Cheque
6	Filling up Application for ATM, Debit and Credit Card
7	Filling up of RTGS, NEFT and SWIFT forms
8	Customer request form - Mortgage loan application
9	Filling up Jewel loan application form
10	Filling up Housing loans, Education loan and SHG loan application form
11	Small Business Credit Application
12	Digital Apps

Text Books	1.	Gordon E and Natarajan K, 2021, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
	2.	O.P.Agarwal, 2017, "Modern Banking of India", Himalaya Publishing House, New Delhi.

Learning Method	Demonstration/ Hands on Experiments
-----------------	-------------------------------------

Focus of the Course	Skill Development/ Employability
---------------------	----------------------------------

Semester - III SELF STUDY: PRINCIPLES OF MARKETING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	24ATUSSA	PRINCIPLES OF MARKETING	SELF STUDY	-	-	-	1

Syllabus

Unit	Content	Hrs	Resources
I	Overview of Marketing Marketing - Definition of Market and Marketing - Classification of Markets -Marketing and Selling - Objectives - Importance of Marketing - Modern Marketing Concept - Marketing Functions - Marketing Process - Classification.		Text Book
II	Standardization and Grading Definition - AGMARK - BIS/ISI - Channels of distribution - Functions of Exchange- Physical Supply - Facilitating Functions		Text Book
III	Marketing Mix and Product Mix Concept of Market Mix - Product Mix - Price Mix - Physical Distribution Mix -Functions -Types of Middlemen.		Text Book
IV	Advertising, Personal Selling and Sales promotion Promotion Mix - Advertising, Personal Selling and sales promotion. New Approaches in Marketing - E-Marketing - E-Retailing - Multi Level Marketing -Tele- Marketing -Social Marketing - Neuro Marketing - Green marketing - Ethics in Marketing.		Text Book
V	Consumer Behaviour and Segmentation Consumer Behaviour - Meaning - Need - Factors Influencing Consumer Behaviour (Excluding Theories) - Buying notice - Buyers Decision Making Process - Market Segmentation - Consumer Relations Marketing.		Text Book

Text book	1.	R.S.N.Pillai and Bhagavathi, 2025,"Modern Marketing", Fifth Edition, Sultan Chand & Sons, New Delhi.
	2.	Dr.N. Rajan Nair and Sanjith R Nair, 2025, "Marketing", Fifteenth Edition, Sultan Chand & Sons, New Delhi
Reference Books	1.	Philip Kotler, 2024 "Principles of Marketing", twentieth Edition, Pearson Education Pvt Ltd. New Delhi.
	2.	C.N. Sontakki, 2024, "Principles of Marketing", Fifth Edition, Kalyani Publishers, New Delhi
	3.	Dr.C.B. Mamoria, R.L. Joshi and Dr. N.J. Mulla,2024, "Principle and Practice of Marketing". Sixth Edition, Kitab Mahal, Allahabad.
	4.	Gupta C.B, "Principles of Marketing", Reprint 2023. Fourth Edition, Sultan Chand and Sons Publishers, New Delhi.

24ATUSSB	SELF STUDY: INSURANCE LAW AND PRACTICE
----------	--

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Insurance Meaning, significance - Definition of risk and uncertainty, essential requirements and principles of risk insurance - Reinsurance - Nationalization of insurance business in India - Agents - Classification, duties, rights and termination of agency.		Text Book
II	Life Insurance Law relating to Life insurance - General principles of life insurance contract -Proposals and policy - Assignment and nomination - Title and claims - Concept of trusts in life policy - Life Insurance Corporation - Role and functions.		Text Book
III	General Insurance : Fire Insurance Law relating to General insurance - Different types of general insurance - general insurance and life insurance; Fire Insurance - Nature of fire insurance - Various types of fire policy - Subrogation - Double insurance - Contribution - Proximate cause.		Text Book
IV	Marine Insurance Law relating to Marine insurance - Types; insurable interest, proximity cause, voyage and warranties; Health and Medical insurance - Motor insurance -Accidents insurance.		Text Book
V	Insurance Innovation Insurance surveyor ship - Appointment, legal provisions and licensing, functions - Bancassurance and its benefits - IRDA Act 1999.		Text Book

Text book	1.	Murthy, A. 2019, "Principles and Practice of Insurance" First Edition, Margham Publications, Chennai.
	2.	Dr. Periaswamy, P. 2019 "Principles and Practice of Insurance", Second Edition, Himalaya publishing House, Mumbai.
Reference Books	1.	Vinayakam, N., Radhaswamy and Vasudevan, S.V., 2010. "Insurance - Principles and Practice" First Edition, S. Chand & Co, New Delhi.
	2.	Mishra, M.N. and Dr. Mishra, S.B. 2018, "Insurance Principles and Practice", Second Edition, S. Chand and Co. Ltd., New Delhi
	3.	Dr. Ghanashyam Panda and Monika Mahajan "2013, Principles and Practice of Insurance" Third Edition , Kalayani Publishers House, New Delhi..
	4.	Dr.C.L.Tyagi, Madhu Tyagi," 2013, Insurance Law and Practice,Second Edition, Atlantic Publishers Distributors (P)Ltd, New Delhi.