



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

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

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

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

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

#### Bachelor of Commerce with Professional Accounting Degree (For the students admitted during the academic year 2025-26 and onwards)

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

##### Eligibility:

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

##### Programme Educational Objectives:

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

1. To apply strong accounting skills and knowledge to develop smart decisions and solutions for the upliftment of the society.
2. To utilize a rich set of communication, teamwork and leadership skills to excel in their profession, research and entrepreneurship.
3. To perform consistent improvement in their professional career as well as in research and entrepreneurial path by inculcating life-long learning, and appreciating human values and ethics.
4. To empower students to develop the skills and knowledge necessary to thrive in competitive job markets and secure fulfilling careers.
5. To understand the social and ethical dimensions in their chosen discipline.

**PROGRAMME OUTCOMES:**

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

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



**Credit distribution Summary**  
For students admitted in AY 25-26 and onwards.

**Credit distribution for all UG Programmes**

Part	Subjects	No. of Papers	Credit	Semester No.
<b>I</b> (12 Credits)	Tamil/Hindi/French/ Malayalam	4	4 x 3 = 12	I & IV
<b>II</b> (12 Credits)	English	4	4 x 3 = 12	I & IV
<b>III</b> (108 Credits)	Core (Credits 2,3,4,5)	12	12 x 4 = 48	I to VI
		6	6 x 3 = 18	
	Core Practical (Credits 2)	2	2 x 2 = 4	I & II
	Inter Departmental Course (IDC)	4	4 x 4 = 16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 = 12	V & VI
	Skill Enhancement Course (SEC)	4	4 x 2 = 8	III, IV, V & VI
	Industrial Training	1	1 x 2 = 2	V
<b>IV</b> (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights & Women's Rights (AECC)	1	2	II
	Innovation & IPR/Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
	Generic Elective(GE)	1	2	V
<b>V</b> (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/ Clubs	-	2	I-II
<b>TOTAL CREDITS</b>			<b>142</b>	

## CURRICULUM

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
Part -I												
25TLU1TA	Language-I	Tamil - I	4	1	-	5	60	3	25	75	100	3
25TLU1HA		Hindi - I										
25TLU1MA		Malayalam - I										
25TLU1FA		French - I										
Part -II												
25ELU1EA	Language-II	English - I	4	-	1	5	60	3	25	75	100	3
Part -III												
25PAU1CA	Core-I	Principles of Accountancy	4	-	-	4	48	3	25	75	100	4
25PAU1CB	Core-II	Commercial Law	3	-	-	3	36	3	25	75	100	3
25PAU1CC	Core-III	Executive Business Communication	3	-	-	3	36	3	25	75	100	3
25PAU1CP	Core Practical-I	Advanced Spreadsheet	-	-	4	4	48	3	40	60	100	2
25MTU1IE	IDC-I	Business Mathematics and Statistics	4	-	-	4	48	3	25	75	100	4
Part -IV												
25MBU1AA	AECC-I	Environmental Studies	2	-	-	2	24	3	50	-	50	2
Part -V												
25PAU1XA	Extension Activity	NSS/NCC/ YRC/ RRC/ Yoga/Sports/ Clubs	-	-	-	-	-	-	50	-	50	1
Total			24	1	5	30	360	-	-	-	800	25



Course Code	Course Category	Course Name	L	T	P	Instruction		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
Part -I												
25TLU2TA	Language-I	Tamil - II	4	1	-	5	60	3	25	75	100	3
25TLU2HA		Hindi - II										
25TLU2MA		Malayalam - II										
25TLU2FA		French - II										
Part -II												
25ELU2EA	Language-II	English - II	4	-	1	5	60	3	25	75	100	3
Part -III												
25PAU2CA	Core -IV	Financial Accounting	4	-	-	4	48	3	25	75	100	4
25PAU2CB	Core-V	Principles of Marketing	3	-	-	3	36	3	25	75	100	3
25PAU2CC	Core-VI	Principles of Management	3	-	-	3	36	3	25	75	100	3
25PAU2CP	Core Practical-II	Computerized Accounting	-	-	4	4	48	3	40	60	100	2
25PAU2IA	IDC-II	Economic Analysis	4	-	-	4	48	3	25	75	100	4
Part -IV												
25TLU2AA/ 25TLU2AB/ 25CRU2AA	AECC-II	Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights	2	-	-	2	24	2	50	-	50	2
Part - V												
25PAU2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports / Clubs/ Health and Wellness	-	-	-	-	-	-	50	-	50	1
Total			24	1	5	30	360				800	25

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
Part -I												
25TLU3TA	Language-I	Tamil - III	3	1	-	4	48	3	25	75	100	3
25TLU3HA		Hindi - III										
25TLU3MA		Malayalam - III										
25TLU3FA		French - III										
Part -II												
25ELU3EA	Language-II	English - III	3	1	-	4	48	3	25	75	100	3
Part -III												
25PAU3CA	Core-VII	Higher Financial Accounting	5	1	-	6	72	3	25	75	100	4
25PAU3CB	Core-VIII	Banking Theory Law and Practices	4	-	-	4	48	3	25	75	100	4
25PAU3CC	Core - IX	Cost Accounting	5	1	-	6	72	3	25	75	100	4
25BMU3IC	IDC-III	Operations Management	4	-	-	4	48	3	25	75	100	4
25PAU3SP	SEC-I	Banking Operations (Non-Lab Practical)	-	-	2	2	24	3	40	60	100	2
Total			24	4	2	30	360	-	-	-	700	24



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
Part - I												
25TLU4TA	Language-I	Tamil - IV	3	1	-	4	48	3	25	75	100	3
25TLU4HA		Hindi - IV										
25TLU4MA		Malayalam - IV										
25TLU4FA		French - IV										
Part - II												
25ELU4EA	Language-II	English - IV	3	1	-	4	48	3	25	75	100	3
Part - III												
25PAU4CA	Core-X	Corporate Accounting - I	5	1	-	6	72	3	25	75	100	4
25PAU4CB	Core-XI	Management Accounting	5	1	-	6	72	3	25	75	100	4
25PAU4CC	Core-XII	Company Law and Secretarial Practice	4	-	-	4	48	3	25	75	100	4
25BAU4IA	IDC-IV	Business Data Analytics	4	-	-	4	48	3	25	75	100	4
25PAU4SP	SEC-II	Secretarial Correspondence (Non-Lab Practical)	-	-	2	2	24	3	40	60	100	2
Total			24	4	2	30	360				700	24

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
Part - III												
25PAU5CA	Core-XIII	Corporate Accounting - II	5	1	-	6	72	3	25	75	100	4
25PAU5CB	Core-XIV	Principles of Auditing	5	1	-	6	72	3	25	75	100	4
25PAU5CC	Core-XV	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
25PAU5DA	DSE-I	Financial Management	5	1	-	6	72	3	25	75	100	4
25PAU5DB		Industrial Law										
25PAU5DC		Human Resource Management										
25PAU5SP	SEC-III	Practical Taxation	-	-	4	4	48	3	40	60	100	2
25PAU5TA	IT	Industrial Training	-	-	-	-	-	-	50	50	100	2
Part - IV												
25PAU5GP	GE	Commercial Practices (Non-Lab Practical)	-	-	2	2	24	3	50	-	50	2
Total			20	4	6	30	360	-	-	-	650	22



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part - III												
25PAU6CA	Core-XVI	Auditing and Ethics	4	-	-	4	48	3	25	75	100	3
25PAU6CB	Core-XVII	Financial Reporting	4	-	-	4	48	3	25	75	100	3
25PAU6CC	Core-XVIII	Indirect Taxes	4	-	-	4	48	3	25	75	100	4
25PAU6DA	DSE-II	Strategic Management	5	1	-	6	72	3	25	75	100	4
25PAU6DB		Corporate Law										
25PAU6DC		Organisational Behaviour										
25PAU6DD	DSE-III	Accounting Standards	5	1	-	6	72	3	25	75	100	4
25PAU6DE		Business Ethics										
25PAU6DF		Industrial Relations and Labour Law										
25PAU6SP	SEC-IV	GSTR Filing	-	-	4	4	48	3	40	60	100	2
Part - IV												
25BIU6AA	AECC-III	Innovation and IPR	2	-	-	2	24	3	50	-	50	2
Total			24	2	4	30	360	-	-	-	650	22
Grand Total											4300	142

### DISCIPLINE SPECIFIC ELECTIVE

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

#### Semester V (Discipline Specific Elective I)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	25PAU5DA	Financial Management
2.	25PAU5DB	Industrial Law
3.	25PAU5DC	Human Resource Management

#### Semester VI (Discipline Specific Elective II)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	25PAU6DA	Strategic Management
2.	25PAU6DB	Corporate Law
3.	25PAU6DC	Organisational Behavior

#### Semester VI (Discipline Specific Elective III)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1.	25PAU6DD	Accounting Standards
2.	25PAU6DE	Business Ethics
3.	25PAU6DF	Industrial Relations and Labour Law



### GENERIC ELECTIVE COURSES (GE)

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

S.No.	Course Code	Course Name
1	25PAU5GP	Commercial Practices (Non-Lab Practical)

### EXTRA CREDIT COURSES

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

S.No.	Course Code	Course Name
1	25PAUSSA	Entrepreneurship and Start-up
2	25PAUSSB	Risk Management in Banking and Insurance

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

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

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

Semester – I							
LANGUAGE – I: TAMIL - I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25TLU1TA	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	✓			✓	✓



25TLU1TA TAMIL - I

## Syllabus

Unit	Content	Hrs	Resources
1	<p>மறுமலர்ச்சிக் கவிதைகள்</p> <ol style="list-style-type: none"> <li>இலக்கிய வரலாறு - மறுமலர்ச்சிக் கவிஞர்களின் தமிழ்ப்பணிகள்</li> <li>பாரததேசம்- பாரதியார்</li> <li>படி - பாரதிதாசன்</li> <li>தமிழரின் பெருமை- நாமக்கல் கவிஞர்</li> <li>தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை</li> <li>திரைத்தமிழ்</li> </ol> <p>அ) 'விஞ்ஞானத்த வளர்க்கப் போறண்டி' எனத் தொடங்கும் பாடல் - உடுமலை நாராயண கவி</p> <p>ஆ) 'சும்மா கிடந்த நிலத்தை' எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார்</p> <p>இ) 'சமரசம் உலாவும் இடமே' எனத் தொடங்கும் பாடல் - மருதகாசி</p> <p>ஈ) 'உன்னை அறிந்தால்' எனத் தொடங்கும் பாடல் - கண்ணதாசன்</p>	13	<p>தமிழ்மொழிப்பாடம் முதற்பருவம் 2025-2026 <a href="https://www.youtube.com/watch?v=Up55uhkk9z">https://www.youtube.com/watch?v=Up55uhkk9z</a> I</p>
2	<p>புதுக்கவிதைகள்</p> <ol style="list-style-type: none"> <li>இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்</li> <li>கடமையைச் செய் - மீரா</li> <li>ஒடு ஒடு சங்கிலி - சிற்பி பாலசுப்பிரமணியம்</li> <li>ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான்</li> <li>மரங்கள் - மு.மேத்தா</li> <li>கரிக்றிது தாய்ப்பால் - ஆரூர் தமிழ்நாடன்</li> <li>ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார்</li> <li>ஹைகூ கவிதைகள் - 10 கவிதைகள்</li> </ol>	13	<p>தமிழ்மொழிப்பாடம் முதற்பருவம் 2025-2026 <a href="https://www.youtube.com/watch?v=dX9ZaNJMa">https://www.youtube.com/watch?v=dX9ZaNJMa</a> co</p>
3	<p>பெண்ணியம்</p> <ol style="list-style-type: none"> <li>தொலைந்து போனேன் - தாமரை</li> <li>நீரில் அலையும் முகம் - அ. வெண்ணிலா</li> <li>தற்காத்தல் - பொன்மணி வைரமுத்து</li> <li>ஏனிந்த வித்தியாசங்கள்? - மல்லிகா</li> <li>புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்</li> </ol>	10	<p>தமிழ்மொழிப்பாடம் முதற்பருவம் 2025-2026 <a href="https://www.youtube.com/watch?v=DLabokqWE">https://www.youtube.com/watch?v=DLabokqWE</a> dg</p>
4	<p>சிறுகதைகள்</p> <ol style="list-style-type: none"> <li>இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும்</li> <li>கனகாம்பரம் - கு.ப.ராஜகோபாலன்</li> <li>கடிதம்- புதுமைப்பித்தன்</li> <li>பொம்மை - ஜெயகாந்தன்</li> <li>காய்ச்சமரம் - கி. ராஜநாராயணன்</li> <li>காட்டில் ஒருமான் - அம்பை</li> <li>வேட்கை - சூர்யகாந்தன்</li> </ol>	14	<p>தமிழ்மொழிப்பாடம் முதற்பருவம் 2025-2026 <a href="https://www.youtube.com/watch?v=78u7iTN3O">https://www.youtube.com/watch?v=78u7iTN3O</a> U8</p>

5	<p><b>பயிற்சிப் பகுதி</b></p> <p><b>அ. இலக்கணம்</b></p> <p>1. வல்லின ஒற்று மிகும், மிகா இடங்கள் - ஒற்றுப்பிழை நீக்கி எழுதுதல்</p> <p>2. ர,ற-ல,ழ,ள - ண,ந,ன வேறுபாடு - ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்</p> <p><b>ஆ. படைப்பாக்கம்</b></p> <p>1. கவிதை- எழுதுதல் (15 வரிகள் முதல் 30 வரிகள் வரை)</p> <p>2. சிறுகதை - எழுதுதல் (குறைந்தது 3 பக்கங்கள்)</p>	10	<p>தமிழ்மொழிப்பாடம் முதற்பருவம் 2025-2026</p> <p><a href="https://www.youtube.com/watch?v=B3wfM0QL6N8">https://www.youtube.com/watch?v=B3wfM0QL6N8</a></p> <p><a href="https://www.youtube.com/watch?v=FchTlqAtwBU">https://www.youtube.com/watch?v=FchTlqAtwBU</a></p> <p><a href="https://www.youtube.com/watch?v=gCP3gC-JQU4">https://www.youtube.com/watch?v=gCP3gC-JQU4</a></p> <p><a href="https://www.youtube.com/watch?v=p9QOHD12Yeo">https://www.youtube.com/watch?v=p9QOHD12Yeo</a></p>
	Total	60	

<b>Text book</b>	1.	தமிழ் மொழிப்பாடம் - 2025-2026 தொகுப்பு; தமிழ்த்துறை, டாக்டர் என். ஜி. பி. கலை அறிவியல் கல்லூரி, கோயம்புத்தூர் - 641048.
<b>Reference Books</b>	1.	பேராசிரியர் புலவர் சோம. இளவரசு, தமிழ் இலக்கிய வரலாறு, எட்டாம் பதிப்பு - 2024, மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
	2.	பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு - 2023, இலக்கணம், இலக்கியவரலாறு, மொழித்திறன் - பூவேந்தன் பதிப்பகம், சென்னை - 600 004.

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

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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Semester – I							
LANGUAGE –I: HINDI – I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25TLU1HA	HINDI – I	LANGUAGE- I	48	12	-	3

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

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

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

25TLU1HA

HINDI – I

## Syllabus

Unit	Content	Hrs	Resources
1	गद्य – नूतन गद्य संग्रह (जयप्रकाश) पाठ1- रजिया पाठ, 2- मक्रील पाठ 3- बहता पानी निर्मला पाठ4- राष्ट्रपिता महात्मा गाँधी	13	Text Book
2	कहानी कुंज- डॉ वी.पी. 'अमिताभ'(पाठ 1-4)	13	Text Book
3	व्याकरण : शब्दविचार ( संज्ञा, सर्वनाम, विशेषण)	12	Text Book
4	अनुच्छेद लेखन	12	Text Book
5	अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में) (पाठ1 to 10)	10	Text Book
	Total	60	

Text books	1.	प्रकाशक: सुमित्र प्रकाशन 204 लीला अपार्टमेंट्स, 15 हेस्टिंग्स रोड अशोक नगर इलाहाबाद-211001
	2.	प्रकाशक: गोविन्द प्रकाशन सदर बाजार, मथुरा उत्तरप्रदेश-281001
	3.	पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 टेगोर नगर इलाहाबाद-211024
	4.	पुस्तक: व्याकरण प्रदिप – रामदेव प्रकाशक: हिन्दी भवन 36 इलाहाबाद-211024
	5.	प्रकाशक: दक्षिण भारत प्रचार सभा चेन्नई -17
Reference Books		-

Journal and Magazines	-
E-Resources and Website	-

Learning Method	Lecture/ Tutorial / Student Seminar/GD/Assignment
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Focus of the Course	Skill Development / Employability
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Semester – I							
MALAYALAM- I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25TLU1MA	MALAYALAM- I	LANGUAGE- I	48	12	-	3

<b>Preamble</b>	The writing ability and develop reading skill
	The various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process
	The competency in translating simple Malayalam sentences into English and vice versa
<b>Prerequisite</b>	To understand the language Malayalam for communication

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

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

25TLU1MA

MALAYALAM- I

**Syllabus**

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

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

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

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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Semester – I							
FRENCH - I							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25TLU1FA	FRENCH - I	LANGUAGE-I	48	12	-	3

<b>Preamble</b>	The competence in general communication skills with oral, written and comprehension & expression
	The culture, life style and the civilization aspects of the French people as well as of France
	The students to acquire competency in translating simple French sentences into English and vice versa
<b>Prerequisite</b>	To understand the language French for communication

Course Outcomes (Cos)		
CO. No.	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K2
CO2	Apply the adjectives and the classroom environment in France	K3
CO3	Select the Plural, Articles and the Hobbies	K3
CO4	Measure the Cultural Activity in France	K3
CO5	Evaluate the sentiments, life style of the French people and the usage of the conditional tense	K4

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

25TLU1FA

FRENCH - I

## Syllabus

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

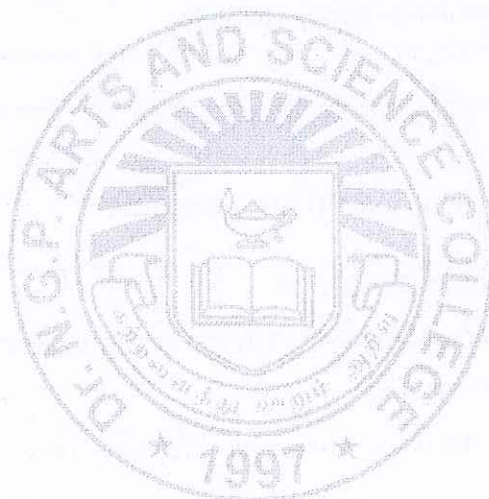


<b>Text book</b>	1.	Regine Merieux, Yves Loiseau. 2012. LATITUDES – 1: Méthode de français (Page No: 9-55) Les Editions Dider, Paris, Imprimee en Roumanie par Canale en Janvier
<b>Reference Book</b>	1.	-

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

<b>Learning Method</b>	Lecture/ Tutorial / Student Seminar/GD/Assignment
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<b>Focus of the Course</b>	Skill Development / Employability
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<b>SEMESTER – I</b> <b>LANGUAGE II: ENGLISH – I</b>							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25ELU1EA	ENGLISH - I	LANGUAGE- II	48	-	12	3

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

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

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



25ELU1EA	LANGUAGE II: ENGLISH – I
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Genre Studies</b> <b>Mathew Arnold: Dover Beach-</b> Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations <b>Niyi Osundare: Our Earth Will Not Die-</b> Author's Biography- title indications- outline- paraphrasing the poem- context of poem- form- poetic devices- enjambment- techniques- Annotations <b>Charles Lamb: Christ's Hospital Five and Thirty Years Ago-</b> Author's biography- Narrative structure- Exploration of the text- passage analysis- insight of ideas- cohesion and context- style- language techniques- Annotation <b>James Hanson: A Famed Life - Ten Minute Comedy for Two Women -</b> Author's Biography- Plot Summary- Detailed summary and Analysis- Themes- Important Quotations- Characters- Description - analysis- Terms- Symbols- Critical analysis <b>Sheila Nayampalli Baruna: Alone -</b> Author's Biography- narrative structure- passage analysis- insight of ideas- cohesion and context- style- language techniques.	12	Text Book
II	<b>Listening Skills</b> 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	<b>Speaking Skills</b> 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	<b>Reading Skills</b> Study Skills: Skimming and Scanning- Reading different kinds of texts- Types of reading-Developing a good reading speed, reading aloud, Referencing skill- Word Power (Denotation and Connotation) - Reading comprehension, Data interpretation – Charts, Graphs, Advertisements - Cognitive Skills- Inference Making – Interpretation	12	britishcouncil.org cambridgeenglish.org
V	<b>Writing Skills</b> 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
<b>Total</b>		<b>60</b>	

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

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

<b>Learning Method</b>	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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<b>Focus of the Course</b>	Skill Development/ Employability
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Semester – I CORE I: PRINCIPLES OF ACCOUNTANCY							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25PAU1CA	PRINCIPLES OF ACCOUNTANCY	CORE	48	-	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the basic concepts and conventions of accounting, prepare the trial balance and final accounts.</li> <li>the entries of rectification of errors and recording transactions relating to bills of exchange, accounting for consignment and joint ventures.</li> <li>the knowledge about preparation of bank reconciliation statement &amp; financial statements of Not-for-Profit organizations.</li> </ul>
<b>Prerequisite</b>	Knowledge on Fundamentals of Accounting

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic accounting concepts, convention and recording business transactions.	K1
CO2	Prepare the final accounts of sole traders and rectify the errors.	K3
CO3	Outline the features of bill of exchange, promissory notes and record the transactions relating to bills.	K2
CO4	Demonstrate the methods of recording consignment and Joint Venture transactions.	K3
CO5	Acquire the knowledge to prepare bank reconciliation statement and financial statements of Not-for-Profit organizations.	K3

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

25PAU1CA	PRINCIPLES OF ACCOUNTANCY
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Introduction to Accounting</b> Accounting - Definition - Objectives - Functions - Advantages - Limitations - Types of Accounts - Basis of Accounting - Accounting Principles: Accounting Concepts and Conventions - Accounting Equation - Journal - Ledger - Subsidiary books - Trial balance - Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities.	9	Text Book
II	<b>Final Accounts of Sole Traders &amp; Rectification of Errors</b> Final Accounts of Sole Traders: Trading Account, Profit and Loss Account, Balance sheet - Adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation, Bad Debts, Provision for Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on Creditors, Loss of Stock by Fire and Manager's Commission. Rectification of Errors: Classification of Errors - Rectification of Errors - Preparation of Suspense Account. Case Study on Final Accounts.	9	Text Book
III	<b>Bills of Exchange</b> Definition - Features - Advantages - Types - Promissory Notes - Definition - Features - Bill of Exchange Vs. Promissory Note - Recording transactions relating to bills - Retiring of bill under rebate - Dishonor of a Bill - Renewal of Bill - Insolvency - Accommodation Bills. Case Study on Bills of Exchange.	9	Text Book
IV	<b>Accounting for Consignments &amp; Joint Ventures</b> Accounting for Consignments: Meaning - Consignment Vs. Sale - Invoice Vs. Account Sales - Accounting treatment in the books of the Consignor and Consignee - Goods sent on consignment at cost and at Invoice price. Accounting for Joint Ventures: Meaning - Characteristics - Joint Venture Vs. Consignment - Joint Venture Vs. Partnership - Methods of Recording Joint Venture Transactions: when a separate set of books is kept, when separate set of books is not kept.	12	Text Book



V	<b>Bank Reconciliation Statement &amp; Financial Statements of Not-for-Profit Organizations</b> Bank Reconciliation Statement: Need – Meaning – Reasons for the difference in two balances – Advantages – Preparation of Bank Reconciliation Statement. Financial Statements of Not-for-Profit Organizations: Meaning – Receipt and Payment Account Vs. Income and Expenditure Account – Profit and Loss Account Vs. Income and Expenditure Account – Preparation of Receipt and Payment Account, Income and Expenditure Account and Preparation of Balance sheet. Case Study on Not-for-Profit Organisations.	9	Text Book
	<b>Total</b>	<b>48</b>	

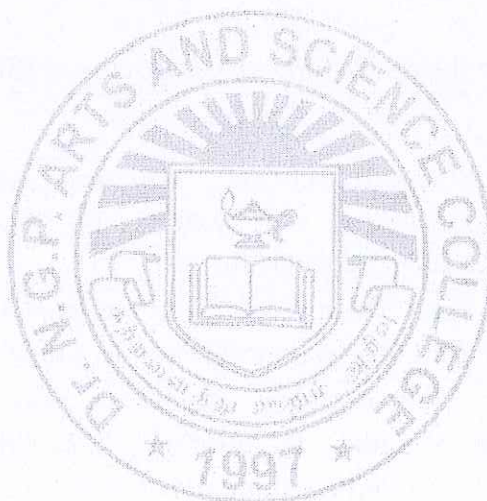
Note: Distribution of Marks: The question paper shall cover 20% theory and 80% problems Case studies related to the above topics to be discussed (Examined Internal only)
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<b>Text book</b>	1.	Jain,S.P., and Narang, K.L 2021, "Advanced Accountancy - Principles of Accounting Including GST Volume I", Twentieth Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy,T.S. and Murthy,A. 2023, "Financial Accounting", [Seventh Revised Edition] Margham Publications, Chennai.
<b>Reference Books</b>	1.	Foundation Course Study Material - The Institute of Chartered Accountants of India, "Accounting", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi
	2.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Financial and Cost Accounting", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata
	3.	Shukla M.C Grewal T. S, Gupta S.C, 2022, "Advanced Accounts", Volume I, Nineteenth Edition, S.Chand & Company Pvt. Ltd, New Delhi.
	4.	Hanif and Mukherjee., 2019. "Modern Accountancy, Volume I, Third Edition, Tata McgrawHill Publishing Co. Ltd., New Delhi.

<b>Journal and Magazines</b>	<u>Indian Accounting Association</u>
<b>E-Resources and Website</b>	<a href="https://boslive.icai.org/sm_chapter_details.php?p_id=1&amp;m_id=1">https://boslive.icai.org/sm_chapter_details.php?p_id=1&amp;m_id=1</a> <a href="https://boslive.icai.org/sm_chapter_details.php?p_id=1&amp;m_id=2">https://boslive.icai.org/sm_chapter_details.php?p_id=1&amp;m_id=2</a> <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf</a>

<b>Learning Method</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development
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SEMESTER - I CORE II: COMMERCIAL LAW							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25PAU1CB	COMMERCIAL LAW	CORE	36	-	-	3

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the Indian Contract Act, 1872.</li> <li>• the Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008</li> <li>• the Sale of Goods Act, 1930.</li> </ul>
<b>Prerequisite</b>	Knowledge on concepts and provisions of Commercial Law

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the basic elements of contract and its classification	K2
CO2	Describe performance of contract, breach of contract and contingent contract.	K2
CO3	Classify the various special contracts	K2
CO4	Generalize the knowledge on Indian Partnership Act and Limited Liability Partnership Act.	K3
CO5	Elaborate the Sale of Goods Act.	K3

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

25PAU1CB	COMMERCIAL LAW
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Indian Contract Act, 1872</b> Definition - Essential Elements of a Contract - Types of Contract - <b>Offer:</b> Meaning - Definition - Essentials - Types - Classification - Legal Rules. <b>Acceptance:</b> Legal Rules. <b>Consideration:</b> Definition - Legal Rules - Stranger to Contract - A Contract without consideration is void-exceptions. Capacity to Contract - <b>Free Consent:</b> Definition - Elements. Legality of Object and Consideration - Void Agreements.	6	Text Book
II	<b>Performance of Contract</b> Meaning, Types, Devolution of Joint liabilities, Rights of Joint Promisees, Time and Place of Performance, Reciprocal Promises. Discharge of Contract: Modes. <b>Breach of Contract:</b> Types, Remedies for Breach of Contract - <b>Contingent Contract:</b> Definition - Essentials - Rules - Wagering Agreement Vs. Contingent Contract. <b>Quasi Contract:</b> Meaning - Features - Types. Case Study on Breach of Contract.	6	Text Book
III	<b>Special Contracts</b> Contract of <b>Indemnity</b> - Essentials - Rights - Contract of <b>Guarantee</b> - Essentials - Types - Contract of Indemnity Vs. Contract of Guarantee - Extent of Surety's Liability - Discharge of Surety - Rights of Surety. <b>Bailment:</b> Essential Elements - Types - Duties and Rights of Bailor and Bailee - Termination of Bailment - Right of Lien. <b>Pledge:</b> Essentials - Rights and Duties of Pawnee and Pawnor - Pledge by Non-Owners - Bailment Vs. Pledge. <b>Agency:</b> Creation of Agency - Extent of Agents' Authority - Sub-Agent - Substituted Agent - Duties and Obligations of an Agent - Rights of an Agent - Personal Liability of an agent to third parties - Termination of Agency. Case Study on Bailment.	7	Text Book
IV	<b>Partnership Act and Limited Liability Partnership Act</b> <b>Indian Partnership Act, 1932:</b> Nature of Partnership: Definitions - Elements - Partnership Distinguished from other forms of organisation - Kinds of Partnership - Types of partners. Relations of Partners: Rights and Duties of Partner - Reconstitution of firms - Registration and Dissolution of a firm: Registration of firms, Consequences of Non-registration, Dissolution of firm, Modes of Dissolution, Consequences of Dissolution. <b>Limited Liability Partnership Act, 2008:</b> Meaning - Definitions - Characteristics - Advantages - Incorporation of	10	Text Book



	LLP - Difference with other forms of organisations. Case Study on Limited Liability Partnership Act.		
V	<b>Sale of Goods Act, 1930</b> Definitions - Sale and Agreement to Sell - Formation of the Contract of Sale - Essential Conditions of a Contract of sale - Conditions and Warranties: Express and Implies Conditions and Warranties - Doctrine of Caveat Emptor: Exceptions - Transfer of Ownership and Delivery of Goods - Rights of Unpaid Seller.	7	Text Book
	<b>Total</b>	<b>36</b>	

	Note: Case studies related to the above topics to be discussed (Examined Internal only)
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<b>Text book</b>	1.	Kapoor N.D, 2020, "Elements of Mercantile Law", 38 <sup>th</sup> Revised Edition, Sultan Chand and Sons, New Delhi.
	2.	Balachandran V and Thothadri S, 2022, "Business Law", 4 <sup>th</sup> Edition, Vijay Nicole Imprints Pvt. Ltd, Chennai.
<b>Reference Books</b>	1.	Foundation Course Study Material - The Institute of Chartered Accountants of India, "Business Law", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi.
	2.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Business Law and Business Communication", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata
	3.	Pillai R.S.N and Bhagawathi, 2016, "Business Law", 3 <sup>rd</sup> Edition, Sultan Chand & Co., New Delhi.
	4.	Gulshan S.S, 2018, "Business Law", 19 <sup>th</sup> Edition, New age International, New Delhi.

<b>Journal and Magazines</b>	<u>Journal of Business Law   Thomson Reuters</u>
<b>E-Resources and Website</b>	<a href="https://boslive.icai.org/sm_module.php?module=90">https://boslive.icai.org/sm_module.php?module=90</a> <a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf</a>

<b>Learning Method</b>	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester - I							
CORE III: EXECUTIVE BUSINESS COMMUNICATION							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25PAU1CC	EXECUTIVE BUSINESS COMMUNICATION	CORE	36	-	-	3

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the business communication process and its types</li> <li>the effective correspondence with banking, insurance and agencies</li> <li>the company secretarial correspondence and employment related communications</li> </ul>
<b>Prerequisite</b>	Knowledge on Business Correspondence

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Outline the importance of effective business communication and its types.	K2
CO2	Understand the essentials of effective business letters	K2
CO3	Explore the practical knowledge for banking & Insurance Correspondence.	K3
CO4	Develop the writing skills towards secretarial correspondence.	K3
CO5	Draft the employment related Correspondence.	K3

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



25PAU1CC	EXECUTIVE BUSINESS COMMUNICATION
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Business Communication</b> Meaning – Importance of Effective Business Communication – Process of Communication – Types of Business Communication: Formal, Informal, Verbal, Non-verbal, Written, Vertical, Horizontal, Diagonal, Upward, Downward, Lateral and Internet based Business Communication – Do's and Don'ts of Communication through Social Media – Modern Communication Methods – Barriers to Business Communication – Overcome Communication Barriers – Legal Aspects of Business Communication.	8	Text Book
II	<b>Business Correspondence</b> Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout, Enquiries and Replies – Offer and Quotation – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Circular Letters – Sales Letters. Case Study on Business Correspondence	7	Text Book
III	<b>Banking and Insurance Correspondence</b> Banking Correspondence: Correspondence with Customer, Head Office and Other Banks. Insurance Correspondence: Fire, Accident, Marine and Life Insurance. Agency Correspondence: Kinds. Case Study on Banking Correspondence	7	Text Book
IV	<b>Company Secretarial Correspondence</b> Duties of Secretary – Classification of Secretarial Correspondence – Proposals, Agenda and Minutes. Report Writing: Types of Business Reports – Steps for Preparing a Report – Organisation of a Report – Characteristics of Good Report – Traps to avoid while writing report. Case Study on Secretarial Correspondence	7	Text Book
V	<b>Employment Related Correspondence</b> Job Application Letters: Content, Preparation of Resume. Interview: Techniques of various types of Interview. Speeches: Characteristics of a good speech. Presentation Skills: Stages of Successful Presentation.	7	Text Book
<b>Total</b>		<b>36</b>	

Note: Case studies related to the above topics to be discussed (Examined Internal only)
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<b>Text book</b>	1.	Rajendra Pal & J.S. Korlahalli, 2021, "Essentials of Business Communication", 13 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
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	2.	Ramesh, MS, & C. C, 2022, Pattanshetti, "Business Communication", R.Chand & Co, New Delhi.
<b>Reference Books</b>	1.	Foundation Course Study Notes - The Institute of Cost Accountants of India, "Fundamentals of Business Law and Business Communication", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata.
	2.	Datta D.L. Dr. Sarada Prasad Datta, 2025, " E Commerce & Business Communication, Pearson Publications, New Delhi.
	3.	Asha Kaul, 2025," Business Communication", Third Edition, PHI Learning, New Delhi.
	4.	Neera Jain , Shoma Mukherji, 2025, "Effective Business Communication" McGraw Hill, Newyork.

<b>Journal and Magazines</b>	International Journal of Business Communication
<b>E-Resources and Website</b>	<a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf</a>

<b>Learning Method</b>	Chalk and Talk/ Assignment/Seminar/ Group Discussion
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<b>Focus of the Course</b>	Skill Development/ Employability/ Entrepreneurial Development
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Semester - I CORE PRACTICAL -I: ADVANCED SPREADSHEET							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25PAU1CP	ADVANCED SPREADSHEET	CORE PRACTICAL	-	-	48	2

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• Knowledge on basic excel exercises</li> <li>• Practical Knowledge on advanced excel exercises</li> <li>• Knowledge on Power and Financial Functions.</li> </ul>
<b>Prerequisite</b>	Knowledge on Spreadsheet Software

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Prepare basic excel exercises with conditional formatting.	K3
CO2	Create the different charts and pivot tables and advanced filtering.	K3
CO3	Calculate Net Present Value and Internal Rate of Return	K3
CO4	Construct bank loan statement by using PMT and IPMT	K3
CO5	Implement Power and Financial Functions	K3

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

25PAU1CP	ADVANCED SPREADSHEET
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S.No

## List of Programs

- 1 Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 2 Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.
- 3 Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard
- 4 Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.
- 5 Creating Pivot Table to analyse the sales report.
- 6 Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
- 7 Filter: Number and Text Filter, Data Filter, Data Form, Remove Duplicates, Outlining Data and Advanced filtering with Multi Criteria-including vlookup and hlookup.
- 8 Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.
- 9 Prepare Bank Loan Statement by using PMT and IPMT Functions.
- 10 Calculation of depreciation by using Financial Functions.
- 11 Prepare Sales Report by using Power Functions (Count IF & Sum IF).
- 12 Basic concepts related with user defined Macros by automating recording a Macro.

Text Books	1.	Paul McFedries , 2023, "Microsoft Excel Formulas and Functions ", 1 <sup>st</sup> Edition, Pearson Education.
	2.	Ritu Arora (Author), 2015, "Mastering Advanced Excel, BPB Publications.

Learning Method	Demonstration/ Hands on Experiments
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Focus of the Course	Skill Development/ Employability
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Semester - I							
IDC-I : BUSINESS MATHEMATICS AND STATISTICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25MTU1IE	BUSINESS MATHEMATICS AND STATISTICS	IDC	48	-	-	4

<b>Preamble</b>	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the characteristics of probability distributions</li> <li>the basic concept of sequence and series</li> <li>the various forms of representing data</li> </ul>
<b>Prerequisite</b>	Knowledge on Basic Mathematics

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Identify and define the types and uses of sets	K2
CO2	Recognize and apply the theory of ratios and proportions in real life	K2
CO3	Apply the basic principles of sequence and series	K2
CO4	Representation of data in diagrammatic and graphical form	K2
CO5	Explain the properties of theoretical distributions	K3

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

25MTU1IE	BUSINESS MATHEMATICS AND STATISTICS
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## Syllabus

Unit	Content	Hrs	Resources
I	<b>Theory of sets and its business applications</b> Theory of sets and its business applications - Set theory - representation of sets - union, intersection and complement - subset - null set - difference of a set - De Morgan's law - universal set - basic operations - Cartesian products - laws of set algebra - cardinal numbers - Venn diagram - business applications.	10	Text Book
II	<b>Ratio, Permutation and Combination</b> Ratio, Permutation & Combination - Ratio - proportion - types - ratio, proportion and its type of comparison - variations - percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group. Fundamental counting principle - factorial - permutation - restricted permutation - circular permutations - combination - restricted combinations - division into groups - mixed problems on permutation and combination.	8	Reference Book
III	<b>Sequence and Series - Its application to business</b> Sequence and Series - Its application to business - General idea and different types of sequences - kinds of sequence - arithmetic and geometric means - arithmetic progression - geometric progression - harmonic progression.	8	Text Book
IV	<b>Graphic and Diagrammatic Presentation of Data</b> Introduction - importance of Graphic and Diagrammatic presentation - limitations - guidelines in presenting data - type of Graph or Diagram to be used - Graphic Devices - One-dimensional and Two-dimensional diagrams - Circular or Pie diagrams - three-dimensional diagrams - Pictograms - Cartograms - choice of a Suitable Diagram.	10	Text Book
V	<b>Probability Distribution</b> Introduction - Random variables - Binomial Distribution - necessary condition - mean and standard deviation - Poisson distribution - Poisson probability table - Poisson Distribution as an approximation of Binomial Distribution - normal distribution - characteristics - standard normal probability table - approximation to Binomial Distribution.	12	Text Book
<b>Total</b>		<b>48</b>	



<b>Text book</b>	1.	Mariappan P, 2015, "Business Mathematics", First Edition, Pearson India education services Pvt. Ltd, New Delhi (Unit - I, II, III).
	2.	Beri GC, 2011, "Business Statistics", Third Edition, McGraw Hill Education Private Limited, New Delhi. (Unit - IV, V)
<b>Reference Books</b>	1.	Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi
	2.	Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	3.	Foundation Course Study Material - The Institute of Chartered Accountants of India, "Quantitative Aptitude", 2024 Edition, Published by The Institute of Chartered Accountants of India, New Delhi.
	4.	Foundation Course Study Notes - The Institute of Cost Accountants of India, " Fundamentals of Business Mathematics and Statistics", 2024 Edition, Published by The Institute of Cost Accountants of India, Kolkata.

<b>Journal and Magazines</b>	<a href="https://www.worldscientific.com/worldscinet/bms">https://www.worldscientific.com/worldscinet/bms</a>
<b>E-Resources and Website</b>	<a href="#">Matrices: Definition, Properties, Types, Formulas, and Examples (geeksforgeeks.org)</a> <a href="https://nptel.ac.in">https://nptel.ac.in</a> <a href="https://boslive.icai.org/sm_module.php?module=91">https://boslive.icai.org/sm_module.php?module=91</a> <a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper_3_27_08_2024_Revised.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper_3_27_08_2024_Revised.pdf</a>

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

## AECC I: ENVIRONMENTAL STUDIES

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25MBU1AA	ENVIRONMENTAL STUDIES	AECC	24	-	-	2

<b>Preamble</b>	This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>• Multi-disciplinary aspects of Environmental studies</li><li>• Importance to conserve the biodiversity</li><li>• Causes of Pollution and its control</li></ul>	
<b>Prerequisite</b>	Aware the basics of environmental components	
<b>Course Outcomes (Cos)</b>		
<b>CO Number</b>	<b>Course Outcomes (Cos) Statement</b>	<b>Bloom's Taxonomy Knowledge Level</b>
<b>CO1</b>	To understand the importance of natural resources in order to conserve for the future	K1
<b>CO2</b>	To impart knowledge on Natural resources and its conservation	K2
<b>CO3</b>	To impart knowledge on Biodiversity and its conservation	K3
<b>CO4</b>	To create awareness on effects, causes and control of air, water, soil and noise pollution etc.,	K4
<b>CO5</b>	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	✓	✓	✓	✓	✓



**25MBU1AA - ENVIRONMENTAL STUDIES**  
**Syllabus**

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

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

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

Learning Methods	Chalk and Talk/ Seminar/ Assignment
Focus of the Course	Skill Development/Employability/Social Awareness and Environment