

**B.Com. (Financial Analytics)
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM
(CBCS)**

**Syllabus
2022 – 2023**



**DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT**

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

UNDER-GRADUATE PROGRAMMES

REGULAR MODE

REGULATIONS - 2022

The following Regulations are effective from the academic year 2022-2023 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2022-2023 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

S. No.	DEGREE	DISCIPLINE
1.	B. Sc.	Biochemistry
2.	B. Sc.	Biotechnology
3.	B. Sc.	Computer Science
4.	B.Sc.	Mathematics
5.	B.Sc.	Physics
6.	B. Sc.	Chemistry
7.	B. Sc.	Microbiology
8.	B. Sc.	Information Technology
9.	B. Sc.	Computer Technology
10.	B.Sc.	Computer Science (Cognitive Systems)
11.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)
12.	BCA	Computer Application
13.	B.Sc.	Applied Science (Material Science)
14.	B.Sc.	Applied Science (Foundry Science)
15.	B. Com.	Commerce
16.	B.Com (CA)	Commerce with Computer Applications
17.	B. Com. (PA)	Commerce with Professional Accounting
18.	B. Com. (BPS)	Commerce with Business Process Services
19.	B.B.A.	Business Administration
20.	B. Com	Financial Analytics
21.	B. Com	International Accounting and Finance

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under 'Full-Time' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto. (Annexure I)

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 144 for UG Programme.

3.2. Credits

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits 144 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam, Hindi, Sanskrit, French is offered as an additional course for Arts & Science Programmes. Six credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study

15 Core Courses compulsorily. Students have to earn 60 Credits in Core Course.

4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work. Students have to earn 23 Credits in Discipline Specific Electives.

4.2.3. Generic Elective

Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

Note: A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only. Students have to earn 12 Credits in Generic Elective.

4.2.4. Skill Enhancement Courses

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third-year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose at least one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester. Students have to earn 16 Credits in Skill Enhancement Courses.

Note: A particular elective course will be offered only if at least one third of the students in a class choose that course. If less, the elective selected has to be studied as a self-study course only.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. The Head of Department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper. Maximum number of students per project batch is 2.

4.2.6. Ability Enhancement Course

Ability Enhancement Course-1

The course (English I & II for Science Programmes / Communicative English I & II for Arts Programmes) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. Four credits are awarded for each course and the examinations will be conducted at the end of each semester.

Ability Enhancement Compulsory Course-2

Students shall study the course Intellectual Property Rights in first semester and Environmental Studies in the Second Semester for which examinations shall be conducted at the end of each semester.

4.2.7. Internship

The student shall undergo 15 days' internship in the end of II and IV semester. Internship report will be evaluated by Continuous Internal Assessment mode and awarded in the III and V semester respectively. Students have to earn 2 credits each for the Internships and 100 marks each is awarded for each Internship.

4.2.8. Soft Skill Development - I

The course Soft Skill Development - I shall be offered during the third semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Soft Skill Development - II

The course Soft Skill Development - I shall be offered during the fourth semester for which examinations shall be conducted at the end of the semester and 100 marks is awarded through Continuous Internal Assessment. Students have to earn 1 credit for this course.

Open Elective Course

He / She may select one of the open elective courses from the list given below offered by the other Departments in the fifth semester. Students have to earn 2 credits for this course. (The student cannot select a course offered by the parent department).

S.No	Name of the Department	Course Code	Name of the Course
1	B Com	22CMUOE501	Business Accounting
2	B Com Financial Analytics	22FAUOE501	Business Accounting
3	B Com Commerce with Computer Applications	22CCUOE501	Enterprise Resource Planning
4	B Com	22PAUOE501	Basics of Accounting

	Commerce with Professional Accounting		
5	B Com Commerce with Business Process Services	22BPUOE501	Basics of Accounting
6	B Com International Accounting and Finance	22AFUOE501	Enterprise Resource Planning
7	BBA	22BAUOE501	Principles of Management
8	B.Sc Computer Science	22CSUOE501	Data Visualization
9	BCA	22CAUOE501	Animation Techniques
10	B.Sc Information Technology	22ITUOE501	Multimedia and its Applications
11	B.Sc Computer Technology	22CTUOE501	Multimedia and its Applications
12	B.Sc Computer Science (Cognitive Systems)	22CGUOE501	Web Designing
13	B.Sc Computer Science (Artificial Intelligence and Data Science)	22ADUOE501	E-Commerce Technologies
14	B.Sc Mathematics	22MMUOE501	Combinatorics
15	B.Sc Physics	22PHUOE501	Atmosphere and Weather
16	B.Sc Chemistry	22CHUOE501	Dairy Chemistry
17	B.Sc Microbiology	22MBUOE501	Bio Nanotechnology
18	B.Sc Biochemistry	22BCUOE501	Hygiene and Health
19	B.Sc Biotechnology	22BTUOE501	Golden Manure Preparation

5.0 Value Added Courses

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and help the students for getting placement. Students of all programmes are eligible to enroll for the value-added courses. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value-added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value-added course for the passed students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

6.0 Online Course

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

7.0 Extension Activities

Every student is encouraged to participate in at least any one of the following Extension activities:

- NSS
- NCC
- Sports / Mass drill
- YRC
- Club activities
- Other Co-curricular and Extra curricular activities

The student's performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.

- 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- 25 % weightage for Exemplary Awards / Honours / Prizes secured.

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination should be in English.

6. MAXIMUM MARKS

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

Evaluation: Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

a. Ideally, every student is expected to attend all classes and should secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of Department concerned and Dean to condone the shortage of attendance. The Head of Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advise the students regarding the online courses and monitor their course.

9. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty

as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- Analyzing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.
- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s). Course Committee Meeting is conducted once in a semester.

11. PROCEDURE FOR AWARDED MARKS FOR INTERNAL ASSESSMENT

11.1 Attendance and assessment: Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for

five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

Theory Courses

S. No.	Category	Maximum Marks
1.	Assignment*	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
Continuous Internal Assessment: Total		40

* Two Assignments
(Assignment I before Internal Test – I and assignment II before Internal Test – II).

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	<i>Viva – voce</i> [Comprehensive]*	5
Continuous Internal Assessment: Total		40

* Includes
Viva- voce conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units (Unit I and II)

Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)

Portions for Internal Test – III : Two units (Unit IV and V)

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours

11.4	Part – A	Objective type (20*1=20)
	Part - B	Short Answer Type (3*2 = 6)
	Part - C	3 Eight mark questions ‘either – or’ choice (3*8 = 24 Marks)

Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

Instruction	Remarks
Maximum Marks	60 marks for ESE.
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C)
Part - A	20 Questions of 1 mark each (20 * 1 = 20 Marks) Question No. 1 to 20 Online Multiple-Choice Questions
Part- B	5 Questions of 2 marks each (5 * 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six marks Questions of 6 marks each (5 * 6 = 30 Marks.) Question No. 26 to 30 will be ‘either-or’ type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)

12.2 Practical: There shall be combined valuation. The pattern of distribution of marks shall be as given below.

Experiments	: 40 Marks
Record	: 10 Marks
<i>Viva-voce</i>	: 10 Marks
Total	: 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3. Evaluation of Project Work

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective *viva-voce* examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose, the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* examination shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till, he / she receives a pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (**only in ESE**) in the subsequent semester. **The improved marks shall be considered for classification but not for ranking.** If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
O	91 - 100	10	OUTSTANDING
A+	81- 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
B	61 – 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	<50	-	REAPPEARANCE
AAA	-	-	ABSENT

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

- The list of courses enrolled during the semester and the grade scored.
- The Grade Point Average (**GPA**) for the semester and

- iii. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
- iv. Remark on Extension Activities (only in the 6th Semester Grade Sheet)
- GPA of a Semester and CGPA of a programme will be calculated as follows.

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i G P_i}{\sum_i C_i}$$

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{i.e. CGPA of the entire programme} = \frac{\sum_n \sum_i C_{ni} G P_{ni}}{\sum_n \sum_i C_{ni}}$$

where,

C_i is the credit fixed for the course 'i' in any semester

$G P_i$ is the grade point obtained for the course 'i' in any semester

'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating GPA and CGPA.

17. REVALUATION

A candidate can apply for revaluation and re-totaling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examinations will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), The HoD of Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components prescribed under Part I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8** shall be declared to have passed the examination in the **First Class with Distinction**.

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA** not less than 6.5 shall be declared to have passed the examination in the **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in the **Second Class**.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

21.1 Candidate due to valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.

21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.

21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.

21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI semester**.

21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.

21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. PROVISION FOR AUTHORISED BREAK OF STUDY

22.1 Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme. However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.

22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

23. RANKING

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

24. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE

25.1. If a student indulges in malpractice in any of the Internal / External Examinations he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM

Karpagam Academy of Higher Education may from time-to-time revise, amend or change the Regulations, Scheme of Examinations and syllabi, if found necessary.

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT
UG PROGRAM (CBCS) – B.COM. (Financial Analytics)
(2022–2023 Batch and onwards)

Course code	Name of the course	Cate gory	Objectives and outcomes		Instruction hours / week			Credit(s)	Maximum Marks			Page No
			PEOs	POs	L	T	P			CIA	ESE	
								40		60	100	
SEMESTER - I												
22LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	26
22ENU101	Communicative English -I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	30
22FAU101	Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	32
22FAU102	Business Organization and Management	CC	I,II,III,IV	a,c,d,e,h,i	6	0	0	5	40	60	100	34
22AEC101	Intellectual Property Rights	AEC C	I, II, III	a, e, g, f	4	0	0	4	40	60	100	36
22FAU111	Computerised Accounting System (Practical)	CC	I, II, III, IV	a, e, h,i	0	0	2	1	40	60	100	38
Semester Total					26	2	2	26	240	360	600	
SEMESTER – II												
22LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	40
22ENU201	Communicative English - II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	43
22FAU201	Advanced Financial Accounting	CC	I, II, III, IV	a, c, d,e, h,i	6	3	0	6	40	60	100	45
22FAU202	Macro Economics for Financial Markets	CC	I, II, III	a, e	5	0	0	5	40	60	100	47
22AEC201	Environmental Studies	AEC C	I,III, IV	a, c,d,e,h, i	3	0	0	3	40	60	100	49
22FAU221	MS Excel for Managers	CC	I, II, III, IV	a, e, h,i	0	0	3	1	40	60	100	52
Semester Total					24	3	3	25	240	360	600	

SEMESTER – III												
22FAU301	Corporate Accounting	CC	I, II, III	a, c, d,e, h	6	2	0	6	40	60	100	54
22FAU302	Artificial Intelligence and Machine Learning for Financial Services	CC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	56
22FAU303	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	5	1	0	5	40	60	100	58
22FAU304	Fundamentals of Financial Technology	CC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	60
22FAU305A	Financial Markets	SEC	I, II, III, IV	a, e, h,i	4	0	0	3	40	60	100	62
22FAU305B	Principles of Insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	64
22FAU311A	NSE Smart Trading – Simulation Lab (Practical)	SEC	I, II, III, IV	a, b, c, d,e, h,i	0	0	2	1	40	60	100	66
22FAU311B	Principles of Insurance (Practical)	SEC	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	68
22SSDU301	Soft Skill Development - I	AE C	-	-	2	-	-	1	100	-	100	70
22FAU391	Internship	-	-	-	-	-	-	2	100	-	100	72
Semester Total					25	3	2	24	440	360	800	

SEMESTER – IV												
22FAU 401	Cost Accounting	CC	I, II, III	a, e	5	1	0	5	40	60	100	73
22FAU402	Derivatives Market	CC	I, II, III	a, c, d,e,h	5	0	0	4	40	60	100	75
22FAU403	Company Law	CC	I, II, III	a, e	5	0	0	4	40	60	100	77
22FAU404	Essentials of Business Analytics	CC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	79
22FAU405	Structured Query Language	CC	I, II, III	a, e	4	0	0	3	40	60	100	82
22FAU406A	Python for Finance	SEC	I, II, III	a, c, d,e, h,i	4	0	0	3	40	60	100	85
22FAU406B	Research Methodology	SEC	I, II, III	a, c, d,e,h	4	0	0	3	40	60	100	87
22SSDU401	Soft Skill Development - II	AE C	-	-	2	-	-	1	100	-	100	89
Semester Total					29	1	0	23	340	360	700	
SEMESTER V												
22FAU501A	Investment Analysis and Portfolio Management	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	1	0	6	40	60	100	91
22FAU501B	Financial Management	DSE	I, II, III	a, c, d,e, f,g,h	6	1	0	6	40	60	100	93
22FAU502A	Management Accounting	DSE	I, II, III	a, c, d,e, h	5	1	0	5	40	60	100	95
22FAU502B	Marketing Management	DSE	I, II, III	a, c, d,e, h,i	6	0	0	5	40	60	100	97
22FAU503A	Income Tax Law and Practice	SEC	I, II, III	a, e, h	4	0	0	3	40	60	100	99
22FAU503B	Entrepreneurship	SEC	I, II, III	a, e,h	4	0	0	3	40	60	100	101
22FAU504A	Digital Marketing for Financial Products	GE	I, II, III	a, c,d, e,h	8	0	0	6	40	60	100	103
22FAU504B	International Business	GE	I, II, III	a, c,d, e,h	8	0	0	6	40	60	100	106
22FAU511A	Income Tax Law and Practice(Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	108

22FAU511B	Entrepreneurship (Practical)	SEC	I, II, III	a, c, d,e,h	0	0	2	1	40	60	100	110
22FAU521	Internship	-	-	-	-	-	-	2	100	-	100	112
22OEU501	Open Elective	-	-	-	3	-	-	1	40	60	100	113
Semester Total					26/27	2/1	2	24	340	360	700	
SEMESTER – VI												
22FAU601A	Auditing	DSE	I, II, III, IV	a, c, d,e, h,i	8	0	0	6	40	60	100	115
22FAU601B	Banking Theory Law and Practice	DSE	I, II, III	a,e,h	8	0	0	6	40	60	100	117
22FAU602A	Indirect Taxation	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	119
22FAU602B	Financial Planning and Wealth Management	SEC	I, II, III	a,e,h	4	0	0	3	40	60	100	121
22FAU603A	Human Resource Management	GE	I, II, III	a,e,h	8	0	0	6	40	60	100	123
22FAU603B	Business Ethics	GE	I, II, III	a,e,h	8	0	0	6	40	60	100	125
22FAU611A	Financial Modelling (Practical)	SEC	I, II, III	a, c, d,e,f, g, h	0	0	2	1	40	60	100	127
22FAU611B	Indirect Taxation (Practical)	SEC	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100	129
22FAU691	Project	DSE	I, II, III	a,b,c,d,e,,h	0	0	8	6	40	60	100	132
ECA/NCC/NSS/Sports/General Interest etc.												Good
Semester Total					20	0	10	22	200	300		500
Programme Total								144	1800	2100		3900

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	22LAU101	Language - I
I	22ENU101	Communicative English – I
I	22AEC101	Intellectual Property Rights
II	22LAU201	Language – II
II	22ENU201	Communicative English – II
II	22AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	22FAU101	Financial Accounting
I	22FAU102	Business Organisation and Management
I	22FAU111	Computerised Accounting System (Practical)
II	22FAU201	Advanced Financial Accounting
II	22FAU202	Macro Economics for Financial Markets
II	22FAU211	MS Excel for Managers
III	22FAU301	Cost Accounting
III	22FAU302	Artificial Intelligence and Machine Learning for Financial Services
III	22FAU303	Business Mathematics and Statistics
III	22FAU304	Fundamentals of Financial Technology
IV	22FAU401	Corporate Accounting
IV	22FAU402	Derivatives Market
IV	22FAU403	Company Law
IV	22FAU404	Essentials of Business Analytics
IV	22FAU405	Structured Query language
SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	22FAU305A	Financial Markets
	22FAU305B	Principles of Insurance

III	22FAU311A	NSE Smart Trading - Simulation Lab (Practical)
	22FAU311B	Principles of Insurance (Practical)
IV	22FAU406A	Python for Finance
	22FAU406B	Research Methodology
V	22FAU503A	Income Tax Law and Practice
	22FAU503B	Entrepreneurship
V	22FAU512A	Income Tax Law and Practice (Practical)
	22FAU512B	Entrepreneurship (Practical)
VI	22FAU602A	Indirect Taxation
	22FAU602B	Auditing
VI	22FAU612A	Indirect Taxation (Practical)
	22FAU612B	Auditing (Practical)

Discipline Specific Electives		
Semester	Course code	Name of the course
V	22FAU501A	Investment Analysis and Portfolio Management
	22FAU501B	Financial Management
	22FAU502A	Management Accounting
	22FAU502B	Marketing Management
	22FAU511A	Management Accounting (Practical)
	22FAU511B	Marketing Management (Practical)
VI	22FAU601A	Financial Planning and Wealth Management
	22FAU601B	Banking Theory Law and Practice
	22FAU611A	Financial Modelling (Practical)
	22FAU611B	Banking Theory Law and Practice (Practical)
	22FAU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	22FAU504A	Digital Marketing for Financial Products
	22FAU504B	International Business
VI	22FAU603A	Human Resource Management
	22FAU603B	Business Ethics

PROGRAM OUTCOMES (PO)

- a. Graduates will demonstrate solid foundation in stock trading, bookkeeping, accounting and professional fundamentals required to record the business transaction ability.
- b. Graduates will apply IT and Technical skills in Stock Market and Accounting, Taxation and business management for effective decision making.
- c. Graduates will obtain the ability to analyse and solve the complex business and stock market problems using quantitative; qualitative tools and technologies.
- d. Graduates will exhibit critical thinking skills in understanding the real-time business and stock market issues and advocate solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- h. Graduates will gain lifelong learning practice by identifying, formulating, and analysing complex business and stock market problems to reach substantiated conclusions through research considering the changing environmental factors.
- i. Graduate will demonstrate legal, ethical code and socially sustainable code of conduct in both personal and professional decision-making process pertaining to their career.

PROGRAM EDUCATIONAL OBJECTIVES(PEO)

1. Graduates will acquire knowledge in stock market, accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.
2. Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.
3. Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.
4. Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in stock market, accounting, taxation, finance and management concepts and apply it in business to become qualified professionals.	✓	✓	✓	✓					
Graduates will possess the professional skills and competence to perform effectively in higher studies, jobs and entrepreneurial ventures.	✓	✓	✓	✓	✓	✓	✓	✓	
Graduates will develop a lifelong learning by applying the gained knowledge and skills in research and practice.	✓	✓	✓	✓	✓	✓		✓	
Graduates will demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of the career and the community.				✓	✓	✓	✓	✓	✓

பாடத்திட்டப் பொதுநோக்கம்

1. கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
2. ஆய்வு நோக்கை மேம்படுத்துதல்.
3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
4. மனிதமனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
5. வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
6. அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன் விளைவு

1. இந்திய குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம் பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல் தமிழ்' ; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
5. சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழி பெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

அலகு – I : தமிழ்இலக்கியவரலாறு-I

(10மணிநேரம்)

முச்சங்க வரலாறு – சங்க இலக்கியத் தொகுப்பு – பாட்டும் தொகையும் – சங்க இலக்கியச் சிறப்பியல்புகள் – சங்கம் மருவியகாலம் – பதினெண் கீழ்க்கணக்கு நூல்கள் – திருக்குறள் –நாலடியார் – நான்மணிக்கடிகை - பழமொழிநானூறு – பிற்கால அற இலக்கியங்கள் – தமிழில் சிற்றிலக்கியக் காலமும் கருத்தும் – தொண்ணூற்றாறு வகைச் சிற்றிலக்கிய வரிசை – காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் – தமிழில் பெருங்காப்பியங்களும் சிறுகாப்பியங்களும் – சிலம்பும் மேகலையும்.

அலகு – II :சங்கஇலக்கியம்

(18 மணிநேரம்)

அ). எட்டுத்தொகை**நற்றிணை:**

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி – தலைவன்கூற்று - 190
2. நின்றசொல்லர் – குறிஞ்சி – தலைவிகூற்று - 1

குறுந்தொகை:

1. நிலத்தினும்பெரிதே – குறிஞ்சி – தலைவிகூற்று - 3
2. கழனிமாஅத்து - மருதம் – காதற்பரத்தைக்கூற்று - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் – தோழிகூற்று – மருதம் - களவன்பத்து: 24
2. வாழிஆதன், வாழி – தோழிகூற்று – மருதம் – தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து : ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் - 65

பரிபாடல்: வையை: பாடல்-6.

நிறைகடல்முகந்துஉராய் - சேறுஆடுபுனலதுசெலவு : 1-50.

கலித்தொகை:

1. அகன்ஞாலம்விளக்கும் - நெய்தல்கலி - தலைவிகூற்று- 119.

அகநானூறு:

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் - பாலை - நற்றாய்கூற்று-35

புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183
2. பல்சான்றீரே - பொதுவியல் -195

ஆ). பத்துப்பாட்டு: சிறுபாணாற்றுப்படை

வானம் வாய்த்த - யாம்அவண்ணினும்வருதும் (அடிகள்: 84-143),
செய்நன்றிஅறிதலும் - நல்லியக்கோடனைநயந்தனிர்செலினே (207-269).

அலகு - III :அறஇலக்கியமும்சிறுநிலக்கியமும் (20 மணிநேரம்)

அ). அறஇலக்கியம் (10 மணிநேரம்)

1. திருவள்ளுவர் - திருக்குறள்: (எண்கள்-

திருக்குறள்வரிசைஎண்ணைக்குறிப்பன)

பாயிரம்: 8 - அறவாழிஅந்தணன்,13 - விண்ணின்றுபொய்ப்பின்; 34 -
னத்துக்கண்மாசிலன்ஆதல்;

இல்லறஇயல்:இல்வாழ்க்கை: 45 - அன்பும் அறனும் உடைத்தாயின்: 50 - வையத்துள்
வாழ்வாங்கு; அன்புடைமை: 80 - அன்பின் வழியது; விருந்தோம்பல்: 90 -
மோப்பக்குழையும்: இனியவைகூறல்: 95 - பணிவுடையன்இன்சொலன்;
செய்நன்றிஅறிதல்: 103 - பயன்தூக்கார்;புறங்கூறாமை: 190 - ஏதிலார்குற்றம்;
ஒப்புரவுஅறிதல்: 216 - பயன்மரம்; ஈகை: 228 - ஈத்துவக்கும்இன்பம்.

துறவறஇயல்:தவம்: 261 - உற்றநோய்; வாய்மை: 291 -
வாய்மைஎனப்படுவது;வெகுளாமை: 306 - சினமென்னும்; இன்னாசெய்யாமை:
316-இன்னாஎனத்தான்உணர்ந்தவை;நிலையாமை: 331 - நில்லாதவற்றை
ஊழியல்:ஊழ்: 373 - நுண்ணியநூல்; ஆள்வினைஉடைமை: 618 -
பொறியின்மையார்க்கும், 620-ஊழையும்உப்பக்கம்; நட்பு: 792-ஆய்ந்தாய்ந்து, 794-
குடிப்பிறந்து, 797-ஊதியம்என்பது.,

2 இனியவைநாற்பது:தேர்ந்தெடுக்கப்பட்டஐந்துபாடல்கள்மட்டும் -
நச்சித்தற்சென்றார் (பாடல்எண்-26), தானங்கொடுப்பான் (27),
ஆற்றாமைஆற்றென் (28), கயவரைக்கைகழிந்து (29), நன்றிப்பயன்தூக்கி (30)

3 முன்றுறையரையனார் - பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5
பாடல்கள்; உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியதுகாண்கிலாய் 46,
இனியாரும் 153, உரைசான்ற 195.

4 வேதநாயகம்பிள்ளை - நீதிநூல் - (அதிகாரம்-7-
தாய்தந்தையரைப்போற்றுதல்-தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) ;
சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிளையும், வைத்தவர், ஈன்றவர்

5 குமரகுருபரர் - நீதிநெறிவிளக்கம் -1. உறுதி - உறுதிபயப்ப(254), 2. முயற்சி -
முயலாது வைத்து(255), 3. உலையாமுயற்சி (256), 4. காலம் - காலம்அறிந்தாங்கு
(257), 5. மெய்வருத்தம் -மெய்வருத்தம்பாரார் (258)

ஆ). சிறுநிலக்கியம்(10 மணிநேரம்)

1. முக்கூடற்பள்ளு - 2 பாடல்கள் - சித்திரக்காலிவாலான்
(நெல்வகைகள்)குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)

2. **நந்திக்கலம்பகம்**- 5 பாடல்கள் - என்னையேபுகழ்ந்தேன், பதிதொறுபுயல்பொழி, இந்தப்புவிபில், அடிவிளக்கும்துகில், வானுறுமதியை
3. **கலிங்கத்துப்பரணி**- தேவாசுரம், உடலின்மேல், நெடுங்குதிரைமிசைக்கலனை, விருந்தினரும்வறியவரும், தரைமகள்தன்கொழுநன்றன், பொருதடக்கைவாளெங்கே, வெயில்தாரை.
4. **தமிழலங்காரம்** - வண்ணச்சரபம் தண்டபாணிசுவாமிகள் - 10 பாடல்கள் - 1. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3. கோளத்தைமுட்டி, 4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

அலகு - IV :காப்பியஇலக்கியம்

(12மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில்ஆயினும்- 'கோவலன்என்பான்மன்னோ' (14-38), 'நீலவிதானத்து' - 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்தகாதை

:

'வார்ஒலிகூந்தலை'

-

'சிறப்பின்கண்ணகிதனக்குஎன்' (84-90)

அரங்கேற்றுகாதை : 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

மதுரைக்காண்டம் :கொலைக்களக்காதை : 'இருமுதுகுரவர்' - 'எழுந்தனன்யான்' (67-83), 'வினைவிளைகாலம்' - 'கொணர்காங்குஎன்' (148-153)

கட்டுரைகாதை : 'கடிபொழில்' - 'இல்சாபம்பட்டனிர்' (138-170)

வழக்குரைக்காதை : 'அல்லவைசெய்தார்க்கு' - 'தோற்றான்உயிர்' (82-93)

வஞ்சிக்காண்டம் :நடுகல்காதை - 'மதுரைமூதூர்' - 'மன்னவர்ஏறு' (218-234)

வாழ்த்துக்காதை : 'என்னேஇஃது' - 'தோன்றுமால்' (9)

ஆ)மணிமேகலை: விழாவறைகாதை : 'தேவரும்மக்களும்' - 'மருங்குஎன்' (66-72); **ஊரலர்உரைத்தகாதை :** 'நாவல்லங்கிய' - 'உண்டுகொல்'(1-17),

'கற்றுத்துறைபோகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம்பெற்றகாதை : 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98);

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை : 'வாழிஎம்கோ' -

'அரசுஆள்வேந்துஎன்' (129-163)

அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்-I (12 மணிநேரம்)

அ). எழுத்து, சொல், பொருள்இலக்கணம்(6 மணிநேரம்)

1). முதல்மற்றும்சார்பெழுத்துகள் - பெயர், வினை, இடை, உரிச்சொல்-விளக்கமும்பயிற்சியும்

2). அகத்திணைமற்றும்புறத்திணைஇலக்கணங்கள்.

ஆ). கடிதப்பயிற்சி(6 மணிநேரம்)

1. தன்விவரக்குறிப்புடன்வேலைவேண்டிவிண்ணப்பம்எழுதுதல்
2. பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிட வேண்டிநாளிதழின்பதிப்பாசிரியருக்குக்கடிதம்
3. கருத்தரங்கப்பங்கேற்புக்கானஅனுமதிக்கடிதம்
4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி, மாவட்டஆட்சியருக்குவிண்ணப்பம்
5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்
7. விருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
8. புத்தகங்கள்அனுப்பிஉதவவேண்டி, பதிப்பகத்தாருக்குவிண்ணப்பம்

இ) கட்டுரையைஒருபக்கஅளவில்பத்திகளாகச்சுருக்கிஎழுதுதல்

முச்சங்கவரலாறு - சங்கஇலக்கியத்தொகுப்பு - பாட்டும்தொகையும் - சங்க இலக்கியச் சிறப்பியல்புகள் - சங்கம் மருவியகாலம் - பதினெண் கீழ்க்கணக்கு நூல்கள் - திருக்குறள் -நாலடியார் - நான்மணிக்கடிகை - பழமொழிநானூறு - பிற்கால அறஇலக்கியங்கள் - தமிழில் சிற்றிலக்கியக்காலமும் கருத்தும் - தொண்ணூற்றாறு வகைச் சிற்றிலக்கியவரிசை - காப்பியங்கள் - தமிழில் காப்பிய இலக்கணம் - தமிழில் பெருங்காப்பியங்களும் சிறுகாப்பியங்களும் - சிலம்பும்மேகலையும் என்றதலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒரு பக்கஅளவில் சுருக்கிஎழுதுதல்.

- வினாத்தாளில் இதற்கென கட்டுரை வழங்கப் பெறவேண்டிய தேவைஇல்லை.
- குறிப்பிட்ட தலைப்பிலான கட்டுரையினைச் சுருக்கி எழுதுக என்று மட்டும் வினா அமையவேண்டும்.

விடையானது, தலைப்பு(Title), பத்திக்காகவரிசைப்படுத்தப்பட்டகுறிப்புகள் (Hints), பத்தியின்திருத்தாபடி (Rough Draft), பத்தியின்திருத்தியபடி (Fair Draft) என்றவகையில் அமையவேண்டும்.

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம் உயர் கல்விக்கழகத்தமிழ்த்துறை வெளியீடு.

COURSE OBJECTIVES:**To make the students**

1. To understand the process of communication
2. To know the barriers of communication and methods to overcome barriers
3. To understand the skills required for communication
4. To realize the importance of interpersonal skills
5. To impart the knowledge on business etiquettes
6. To impart the importance of communication technology

COURSE OUTCOMES:**Learners should be able to**

1. Understand the process of communication
2. Overcome the barriers with appropriate methods
3. Exhibit the skills for good communication
4. Understand and exhibit the knowledge in developing interpersonal skills
5. Exhibit the knowledge on business etiquettes
6. Assess and utilize the communication technology

UNIT- I

Communication: Meaning - Importance - Types - Process of communication -Barriers to communication - Methods to overcome barriers.

UNIT - II

Learning, Speaking, Reading and Writing Skills: Listening Skills: Meaning - Importance - Barriers -Strategies for effective listening. **Speaking skills:** Basics of speaking - Preparatory steps -Time management - Handling questions and meeting unexpected situations. **Reading skills:** Purpose - Types -Techniques. **Writing skills:** Types - Components - Language style accordance to contexts - Content writing.

UNIT - III

Inter personal skills: Greeting – Self-introduction - Oral presentation - Plan and preparation of speech - Audience psychology - Principles of effective delivery. **Negotiating:** Negotiating language - Framing arguments - Negotiating with customers - Negotiating with suppliers.

Business etiquettes: Telephone etiquettes - Handshaking etiquettes - Business card etiquette - Business meal etiquette.

UNIT - IV

Application for a situation: Resume - Meaning - Methods of preparing resumes for different positions. **Interview:** Meaning - Objectives - Types of interviews. **Public speech:** Meaning -Types - Characteristics - Preparation - Effective delivery.

UNIT - V

Communication Technology: Types - E - Mail - Voice and wireless communication - Modern communication devices. Power point presentation - Methods of Preparation - Visual aids.

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, (2017) 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
6. <https://swayam.gov.in/explorer?searchText=Business+Communication>

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire conceptual knowledge in different accounting standards.
2. To classify the different depreciation accounting process and preparation of final accounts
3. To describe the concepts of hire purchase and instalment purchase system
4. To understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture
5. To identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.
6. To evaluate the accounting procedures in practical forms

COURSE OUTCOMES:**Learners should be able to**

1. Make the students learn the basic concepts, conventions, nature of accounting and also to acquire conceptual knowledge in different accounting standards.
2. Classify the different depreciation accounting process and preparation of final accounts
3. Describe the concepts of hire purchase and instalment purchase system
4. Understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture
5. Identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.
6. Evaluate the accounting procedures in practical forms

UNIT I

Fundamentals of Accounting - Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Branches of Accounting - Basis of Accounting -Cash basis and Accrual basis - Financial Accounting Standards - Concept, Benefits, Procedure for issuing Accounting Standards in India - International Financial Reporting Standards (IFRS) – Concepts – Accounting Process –Journal - Ledger - Subsidiary Books – Trial Balance.

UNIT II

Final Accounts and Depreciation - Final Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** – Meaning – Need - Causes of Depreciation -Accounting concept of Depreciation -Factors affecting the amount of

depreciation - Methods of computing depreciation -Straight line method and Diminishing balance method - Disposal of depreciable assets- Change of method.

UNIT III

Accounting for Hire-Purchase and Installment Systems – Introduction -Features of Hire Purchase –Concepts in Hire Purchase and Instalment System-Accounting procedure for Hire Purchase and Instalment System –Transactions -Journal Entries and Ledger Accounts including Default and Repossession.

UNIT IV

Accounting for Consignment and Joint Venture - Consignment – Meaning - Features– Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting treatment in the books of the Consignor and Consignee. **Joint Venture:** - Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

UNIT V

Accounting for Branches –Meaning - Types of Branches – Accounting of various types of dependent branches -Accounting aspects - Debtors' system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

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

SUGGESTED READINGS:

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
4. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) *Advanced Accounts*. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
5. Deepak Sehgal. (2016) , *Financial Accounting*.1st edition, Vikas Publishing House, New Delhi,
6. CA & Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Chand Publishing. New Delhi
7. https://swayam.gov.in/nd1_noc20_mg71/preview

COURSE OBJECTIVES:**To make the students**

1. To learn foundation of Indian business and technological innovation
2. To understand various forms of business organization
3. To describe about planning and decision making concepts
4. To impart the concepts of motivation, leadership and control.
5. To identify various functional areas of management
6. To impart significance of business organization and management aspects.

COURSE OUTCOMES:**Learners should be able to**

1. Learn foundation of Indian business and technological innovation
2. Understand various forms of business organization
3. Describe about planning and decision making concepts
4. Impart the concepts of motivation, leadership and control.
5. Identify various functional areas of management
6. Teach the business organization and management aspects.

UNIT I

Business -Meaning and Definition of Business - Essentials - Scope of Business - Classification of Business Activities –Business Organization - Meaning – Definition - Characteristics - Objectives of Business Organization - Evolution of Business Organization - Modern Business - Business & Profession.

UNIT II

Business Organisation -Forms of Business Organization - Sole Proprietorship – Joint Hindu Family – Partnership - Joint Stock Companies - Co-operatives -Limited Liability Partnership- Choice of Form of Organization- Government - - Forms of Public Enterprises - International Business - Multinational Corporations.

UNIT III

Management -Introduction Concepts – Objectives - Nature Scope and significance of management - Evolution of Management Thought-Contribution Taylor -Weber and Fayol Management Planning: Concept – Objectives – Nature – Limitation - Process of Planning-Importance – Forms -Techniques and Process of Decision Making.

UNIT IV

Organizing - Concept – Objectives - Nature of Organizing - Types of Organization– Organisation Process – Departmentation - Delegation of Authority - Authority and Responsibilities- Centralization and Decentralization - Span of Control.

UNIT V

Directing and Controlling - Concept, Principles and Techniques of Directing - Coordination Concept of leadership – Meaning – Importance – Styles – Supervision - Motivation Communication -**Controlling**: Concept – Principles - Process and Techniques of Controlling - Relationship between Planning and Controlling.

SUGGESTED READINGS

1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru
3. Bhushan, Y.K. (2014), Business Organization and Management, 18th Edition, Sultan Chand and Sons., New Delhi.
4. Kaul, V.K., (2013), Business Organization and Management, Pearson Education, New Delhi.
5. Chhabra, T.N., (2017), Business Organization and Management, Sun India Publications, New Delhi.
6. Gupta CB, (2014), Modern Business Organization, Mayur Paperbacks, New Delhi.
7. Koontz & Weihrich, (2010), Essentials of Management, Mc Graw Hill Education, Bengaluru.

COURSE OBJECTIVES:**To make the students**

1. To understand basic concept of intellectual property rights
2. To gain knowledge on Patents
3. To comprehend the concept of Copyright
4. To gain knowledge on Trademarks
5. To familiarize with other forms of Intellectual property rights
6. To gain knowledge on geographical indication of Intellectual Property rights

COURSE OUTCOMES:**Learners should be able to**

1. Understand basic concept of intellectual property rights
2. Gain knowledge on Patents
3. Comprehend the concept of Copyright
4. Gain knowledge on Trademarks
5. Familiarize with other forms of Intellectual property rights
6. Gain knowledge on geographical indication of Intellectual Property rights

Overview of Intellectual Property - Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994

UNIT II

Patents - Patents - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board.

UNIT III

Copyrights - Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights

UNIT IV

Trademarks - Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board

UNIT V

Others Forms of IP – Design - Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection.

Geographical Indication (GI) Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection

SUGGESTED READINGS:

1. N.S. Gopalakrishnan and T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow.
2. W.R. Cornish (2000), Intellectual Property, Sweet & Maxwell, London
3. International Encyclopedia of Laws: Intellectual Property (Kluwer Law International, 1997) IMON K 1401. I5828 (1997) vols. 1-5
4. V.K.Ahuja, Law relating to Intellectual Property rights, 2ndEdition, (2013) LexisNexis.
5. Barrett, Margreth, Intellectual Property, (2009) 3rd Edition, Aspen Publishers, New York
6. Nard, Craig Allen, Law of Intellectual Property, (2008) 2nd Edition, Aspen Publishers, New York

COURSE OBJECTIVES:**To make the students**

1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To understand how to enter the different types GST invoices in tally
5. To communicate the outputs in written form identifying the objective and outcome of each exercise.
6. To apply the utilization of computerised system as a lifelong learning.

COURSE OUTCOMES:**Learners should be able to**

1. Familiarize on the account's heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To enter the different types GST invoices in tally
5. Communicate the outputs in written form identifying the objective and outcome of each exercise.
6. To apply the utilization of computerised system as a lifelong learning.

List of Exercises

1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below
 - ❖ Create a company in Tally by your name.
 - ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.
 - ❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
 - ❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
 - ❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.

- ❖ Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
- ❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
- ❖ Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
- ❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.
- ❖ Also, fill in the E-Way bill details.
- ❖ Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
- ❖ This sale will be outside the state. Also, fill in the E-Way bill details.
- ❖ Now, check the profit and loss account and see what is the total value of sales for 5% GST.
- ❖ Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
- ❖ Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
3. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9, 1st edition, Tally E-Learning.
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

பாடத்திட்டப்பொதுநோக்கம்

1. சுற்றல் வழி சிந்தனைத்திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
2. ஆய்வு நோக்கை மேம்படுத்துதல்.
3. இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
4. மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
5. வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவைகுறித்து அறிவூட்டல்.
6. அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

1. இந்திய குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம் பெறுகின்ற, 'தமிழ் இலக்கியவரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத்தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' ; 'இணையதமிழ்' குறித்தபன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனைமேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
5. சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.
6. மொழி பெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

அலகு – I : தமிழ் இலக்கிய வரலாறு- II (10 மணிநேரம்)

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்-

பன்னிருதிருமுறைகள்அறிமுகம்-

திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு-

திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும் - சமயக்குரவரின்அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின்இலக்கியப்பங்களிப்பு - திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும் - தமிழ்மொழியின்கவிதை, சிறுகதை, உரைநடைஇலக்கியங்களின்தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புறஇலக்கியங்கள் - கொங்குநாட்டார்வாய்மொழிவழக்காறுகள்.

அலகு – II : பக்திஇலக்கியம்:**(12 மணிநேரம்)**

1. சைவம்- (15 பாடல்கள்) பெரிய புராணம் – திருமூலநாயனார் புராணம் - அந்தி இளம்பிறைக்கண்ணி, மற்று அவர்தாம் அணிமா, காவிரிநீர் பெருந்தீர்த்தம், அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனார், மற்று அதன்தன் உடம்பினை, இவன்உயிர்பெற்றெழில், பாய்த்தியபின் திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவளம், பித்துஉற்றமையல் அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.

2. வைணவம் – பெரியாழ்வார்திருமொழி: 3-ஆம்பத்து - பத்தாந்திருமொழி 'நெறிந்தகருங்குழல்மடவாய்' - சீதைக்கு அனுமன்தெரிவித்த அடையாளம். (1-10).

3. அலகு – III : கவிதை இலக்கியம் (17 மணி நேரம்)

1. மகாகவி பாரதியார் – யோகசித்தி-தேடிச்சோறு
2. பாரதிதாசன் – தமிழின் இனிமை-கனியிடை ஏறிய சுளையும்
3. கவிமணி தேசிக விநாயகம்பிள்ளை – ஒற்றுமையே உயிர்நிலை
4. கவிஞர் வைரமுத்து – காற்றும் கவிஞனும் மரிப்பதில்லை
5. கவிக்கோ. அப்துல் ரகுமான் – குழந்தைகள்தினம்
6. கவிஞர் மு. மேத்தா – வெளிச்சம் வெளியே இல்லை
7. கவிஞர் வைதீஸ்வரன் – விரல் மீட்டிய மழை
8. ஈரோடு தமிழன்பன் – இன்னொரு சுதந்திரம்
9. கவிஞர் தாமரை – தொலைந்து போனேன்

அலகு – IV : சிறுகதையும் உரைநடையும் (17 மணி நேரம்)

அ). சிறுகதை (8 மணி நேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. இருவர்கண்ட ஒரே கனவு - கு. அழகிரிசாமி
3. அந்நியர்கள் - ஆர். சூடாமணி
4. இந்நாட்டு மன்னர் - நாஞ்சில்நாடன்

ஆ). உரைநடை (9 மணி நேரம்)

1. ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழிலிருந்து
2. கலைச்சிறப்பு - முத்தமிழ்க்காவலர் கி.ஆ.பெ. விசுவநாதம்
3. காளத்தி வேடனும் கங்கை வேடனும் – சொல்லின் செல்வர ரா.பி.சேதுப்பிள்ளை
4. ஏட்டில் இல்லாத இலக்கியம் – ஒளவை துரைசாமி
5. நொய்யல் – முனைவர் ப. தமிழரசி

அலகு - V : அடிப்படை இலக்கணமும் பயன்பாட்டுத் தமிழும் - II (16 மணி நேரம்)

அ). இலக்கணப்பயிற்சி: 1. சொல் இலக்கணம்

வாக்கிய அமைப்பு: தனி வாக்கியம் - தொடர் வாக்கியம் - கலவை வாக்கியம் - தன்வினை வாக்கியம் - பிறவினை வாக்கியம் - செய்வினை, செயப்பாட்டு வினை வாக்கியம், கட்டளை வாக்கியம் - வினாவாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை (386).

2). அணி இலக்கணம்

உவமையணி - பிறிது மொழிதல் அணி - சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி - பின்வருநிலையணி

ஆ). படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் - பயிற்சிகள்
2. எழுத்தாளர் உடனான நேர்காணல், கள ஆய்வுக்கான வினா - நிரல்தயாரித்தல் நுட்பங்களும் பயிற்சிகளும்

இ). மொழிபெயர்ப்புப் பயிற்சிகள்:

1. தமிழ் - ஆங்கில மொழி பெயர்ப்புப் பயிற்சிகள் - 2.
2. ஆங்கிலம் - தமிழ் மொழி பெயர்ப்புப் பயிற்சிகள் - 2.

ஈ). கட்டுரையை ஒரு பக்க அளவில் பத்திகளாகச் சுருக்கி எழுதுதல்

தமிழ் இலக்கிய வரிசையில் திருமுறைகளும் நாலாயிரத்திவ்யப் பிரபந்தமும்- பன்னிரு திருமுறைகள் அறிமுகம்- திருமுறை ஆசிரியர்களின் இலக்கியப்பங்களிப்பு - திருமுறைகளில் பக்தி நெறியும் சமுதாய நோக்கும் - சமயக்குரவரின் அருள்நெறி - பன்னிரு ஆழ்வார்கள் வரலாறு - ஆழ்வார்களின் இலக்கியப் பங்களிப்பு - திவ்யப் பிரபந்தத்தில் பக்தி நெறியும் இலக்கியநயமும் - தமிழ் மொழியின் கவிதை, சிறுகதை, உரைநடை இலக்கியங்களின் தோற்றம் - வளர்ச்சி - வரலாறு - நாட்டுப்புற இலக்கியங்கள் என்றதலைப்பிலான கட்டுரையில் ஏதேனும் ஒன்றை ஒருபக்க அளவில் சுருக்கிஎழுதுதல்.

- வினாத்தாளில் இதற்கென தனியே கட்டுரை வழங்கப்பெற வேண்டிய தேவை இல்லை.
- குறிப்பிட்ட தலைப்பிலான கட்டுரையினைச் சுருக்கி எழுதுக என்று மட்டும் வினா அமையவேண்டும்.

விடையானது, தலைப்பு (Title), பத்திக்காக வரிசைப் படுத்தப்பட்ட குறிப்புகள் (Hints), பத்தியின் திருத்தாபடி (Rough Draft), பத்தியின் திருத்தியபடி (Fair Draft) என்ற வகையில் அமையவேண்டும்.

பாடநூல்:கற்பகச்சோலை - தமிழ்ஏடு.

கற்பகம் உயர்கல்வி கலைக்கழகத்தமிழ்த்துறை வெளியீடு.

COURSE OBJECTIVES:**To make the students**

1. To understand the importance of business correspondence
2. To know about the business and technical report
3. To understand the ways in drafting of various agreement
4. To realize the importance of drafting partnership agreement
5. To impart the knowledge on drafting and conveyance
6. To draft letters to arrange company meeting

COURSE OUTCOMES:**Learners should be able to**

1. Understand the importance of business correspondence
2. Know about the business and technical report
3. Understand the ways in drafting of various agreement
4. Realize the importance of drafting partnership agreement
5. Impart the knowledge on drafting and conveyance
6. Draft letters to arrange company meeting

UNIT – I

Business Correspondence: Letter writing - Presentation - Calling quotations - Placing orders. Sales letters: Claim and adjustment letters - Circular letters - Insurance letters.

UNIT – II

Business and Technical Reports: Meaning of Report - Types - Importance - Outline - Structure - Process of writing - Order of writing - Final draft - Check list for Reports.

UNIT – III

Drafting and Conveyancing: Concept - Principles - Drafting of various agreement: Sale agreement, Joint venture and foreign collaboration agreement, Hypothecation agreement, Service agreement, IPR agreement - Bank guarantee - E- Contracts.

UNIT– IV

Drafting of Agreements under Partnership Act: Partnership Deed - Deed for LLP - Relinquishing Deed - Deed of Dissolution of Partnership - Trust Deed - Lease Agreement.

UNIT – V

Drafting Agreements under the Companies Act: Pre-incorporation contracts - Memorandum of Association - Articles of Association - Shareholders Agreement. Company Meetings: Notice, Agenda, Minutes of the Meeting.

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korlhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, New Delhi.
6. Denis Clifford, Ralph E. Warne, (2001), The Partnership Book: How to Write a Partnership Agreement (Form a Partnership), Nolo; 6th Bk&Cdr edition
7. N.D. Kapoor, (2018), Elements of Company Law, Sultan Chand & Sons (P) Ltd.

COURSE OBJECTIVES**To make the students**

1. To understand the concept of partnership
2. To gain knowledge on methods of computing goodwill
3. To understand the accounting treatment on dissolution of partnership firm
4. To acquire knowledge on accounting treatment on insolvency of partners
5. To gain knowledge on steps in calculation of fire claims
6. To understand the Over Valuation and Under Valuation of Stock

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend the concept of partnership
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Understand knowledge on steps in calculation of fire claims
6. Understand the Over Valuation and Under Valuation of Stock

UNIT I

Partnership: Meaning – Definition –Partnership Deed – Interest on Capital –Partners Capital and Current Account - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments

UNIT II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only – Death of a Partner.

UNIT III

Dissolution– Modes of Dissolution - Settlement of Accounts of Dissolution –Accounting entries regarding Dissolution – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India.

UNIT IV

Insolvency of Partners–Meaning – Statement of Affairs - Deficiency Account– Distinction between Insolvency of an Individual and Partnership firm - Piecemeal Distribution - Proportionate Capital Method– Maximum loss method.

UNIT V

Fire Claims – Fire Insurance - Need – Important Terms – Steps in calculation of claims – Gross Profit Ratio – Memorandum Trading Account –Amount of Claim Average Clause – Over Valuation and Under Valuation of Stock – Loss of Profit.

Note: Theory 20% and Problems 80%

SUGGESTED READINGS:

1. Jain, S.P., & Narang. (2018). Financial Accounting, Kalyani Publishers, Ludhiana.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*, Sultan Chand and Sons, New Delhi:
3. Gupta, R.L., (2014). *Advanced Accountancy*. Sultan Chand and Sons, New Delhi:
4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017). *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Arulanandam, M.A., & Raman, K.S. (2016). *Advanced Accountancy*, Vikas Publishers, New Delhi.
6. Gupta, R.L., & Rathaswamy. (2014). *Advanced Accounting*. Sultan Chand & Sons, New Delhi.
7. https://swayam.gov.in/nd2_cec20_mg16/preview

COURSE OBJECTIVES**To make the students**

1. To have a basic understanding of various macroeconomic concepts
2. To understand the concepts such as Inflation and Interest rates
3. To learn about macroeconomic behavior
4. To understand the various policies which are used to have stability in the markets
5. To learn external factors influencing macroeconomics
6. To understand the role of regulators in macroeconomics

COURSE OUTCOMES**Learners should be able to**

1. Describe and define various macroeconomic concepts.
2. Learn the concepts such as Inflation and Interest rates
3. Learn and apply the various policies which are used to have stability in the markets.
4. Understand the external factors influencing macroeconomics.
5. Learn the role of regulators.
6. Understand the macroeconomic behavior in response to various economic policies

UNIT I

Introduction to Macroeconomics - Microeconomics and Macroeconomics - The concept of 'equilibrium' in economics, Broad outline -

UNIT II

Inflation -- Theories of inflation - Impact of inflation on macroeconomic variables - Controlling inflation - Interest Rates - Factors affecting the level of Interest Rate - Impact of interest rates - Concept of Real Interest Rate.

UNIT III

National Income Accounting: Measuring Economic Activity - Some other ways to measure National Income - Saving and Investment in India - Role of the Government in an Economy - Government Expenditure and Revenue - The Deficit Indicators - Financing of deficit by the Government - Fiscal Deficit and sustainability of Internal Debt - Fiscal policies and their impact on the financial markets

UNIT IV

Govt. Fiscal and Monetary Policy - Role of Money - Components of Money in India - Demand for Money - Supply of Money - Different roles of RBI in India - Role of

Commercial Banks in Money Supply - Other Instruments of Money Supply - Market Stabilization Scheme - Use of Monetary policy - Use of Fiscal policy.

UNIT V

Why do countries trade? - India and International Trade - Balance of Payments - Foreign Direct Investment - Foreign Portfolio Investment - Exchange Rates - Foreign Exchange Reserves - Impact of capital flows on money supply - Sterilization of Capital Flows - Role of Financial Markets, Equity, Derivative and Debt Markets - Regulatory institutions such as RBI, SEBI, IRDA, PFRDA etc.

SUGGESTED READINGS

1. NCFM – Macro Economics for Financial Markets – by NSE Academy, Mumbai
2. Macroeconomics: Theory and Policy, by Agarwal, Pearson Education India
3. Principles of Macroeconomics, by Soumyen Sikdar, OUP India; 3rd edition
4. Principles of Macroeconomics, by Narayan Rangaraj, Dholakia, McGraw Hill Education

COURSE OBJECTIVES:**To make the students**

1. To create the awareness about environmental problems among people
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.
4. To know about biodiversity and the importance of conservation.
5. To be aware of the different pollution that affects the environment.
6. To know about the social issues prevailing in the environment

COURSE OUTCOMES:**Learners should be able to**

1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

UNIT I

Introduction - Environmental Studies & Ecosystems - Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT II

Natural Resources - Renewable and Non-Renewable Resources - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case

studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III

Biodiversity and Its Conservation - Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

UNIT IV

Environmental Pollution - Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks. Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

UNIT V

Social Issues and the Environment - Concept of sustainability and sustainable development. Water conservation - Rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act). International agreements (Montreal and Kyoto protocols). Resettlement and rehabilitation of project affected persons. Disaster management (floods, earthquake, cyclones and landslides). Environmental Movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare.

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.

7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nd ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.
13. https://swayam.gov.in/nd2_cec20_ge24/preview

COURSE OBJECTIVES:**To make the students**

1. Indicate the names and functions of the Excel interface components.
2. To understand the various inbuilt features of Excel and its applications in Finance.
3. Construct formulas, including the use of built-in functions, and relative and absolute references.
4. Create and modify charts.
5. Do various data analysis using in build Excel features.
6. To build simple models using macros

COURSE OUTCOMES:**Learners should be able to**

1. Remember the various short cuts used in MS Excel.
2. Apply the inbuilt features of Excel to various applications in Finance.
3. Apply formulas to arrive solutions to finance problems.
4. Build charts using dummy data.
5. Carryout multiple data analysis.
6. Apply excel macros for building financial models

Exercises:

1. Microsoft Excel as a tool for Financial Analytics

Introduction MS Excel, Excel's keyboard shortcuts,

- Excel functions –
 - Math's
 - Statistical
 - Logical
 - Lookup
 - Date
 - Text
 - Financial
 - Charts
 - Conditional formatting
 - Auto & advance filter
 - Sorting and Data validation

2. Data Analysis

- Histogram analysis
- Descriptive analysis

- Covariance & correlation analysis
- Regression analysis
- What if analysis - Solver

3. Application of Excel in Business Modelling and VBA

- Loan amortization model
- NPV model
- Ratio analysis model
- Macros, VBA

Application required:

- Microsoft Excel

SUGGESTED READINGS

1. Excel 2019 All-in-One: Master the new features of Excel 2019, by Lokesh Lalwani, BPB Publications; 1st edition
2. Microsoft Excel 2019: Data Analysis & Business Model, by L. Winston Wayne, PHI Learning Pvt. Ltd.
3. Advance Excel 2019 Training Guide: Tips and tricks to kick start your excel skills, by Manish Nigam, BPB Publications; First edition

COURSE OBJECTIVES:**To make the students**

1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To prepare Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.
6. To enhance the problem-solving skills and analytical skills in the accounting context

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Prepare Holding Company Accounts, Liquidation of Companies and various other Accounts
5. Understand the difference of banking balance sheet and non-banking balance sheet
6. Enhance the problem-solving skills and analytical skills in the accounting context.

UNIT I

Accounting for Share Capital and Debentures: Share – Meaning – Types – Books of Accounts - Issue - Forfeiture - Reissue of Forfeited Shares - Concept and Process of Book Building - Issue of Rights and Bonus Shares - Buyback of Shares - Redemption of Preference Shares – Debentures – Meaning - Issue - Redemption of Debentures.

UNIT II

Final Accounts: Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities – Calculation of Managerial Remuneration - Disposal of Company Profits - Valuation of Goodwill and Valuation of Shares - Concepts and Calculations.

UNIT III

Amalgamation of Companies: Meaning – Forms of Amalgamation and its Motive - Types of Amalgamation - Methods of Amalgamation - Calculation of Purchase Consideration –

Accounting Entries - Internal Reconstruction and its Accounting Treatment - Difference between Internal and External Reconstruction.

UNIT IV

Accounts of Holding Companies/Parent Companies: Meaning – Definition – Accounts – Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest - of Holding and Subsidiary Company - Preparation of Consolidated Balance Sheet with one Subsidiary Company - Relevant Provisions of Accounting Standard: 21 (ICAI).

UNIT V

Accounts of Banking Companies: Difference Between Balance sheet of Banking and Non-banking Companies - Prudential Norms - Asset Structure of a Commercial Bank - Non-Performing Assets (NPA). Cash Flow Statement - Concept of Funds - Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7.

SUGGESTED READINGS:

1. Reddy & Moorthy (2013), “*Corporate Accounting*” Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) *Advanced Accounts*. Vol.-II. – 20th Edition S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018) *Corporate Accounting*.- 6th Edition Vikas Publishing , New Delhi.
4. Jain, S.P. and K.L. Narang. (2015) *Corporate Accounting*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang. (2014) *Advanced Accountancy (Corporate Accounting)*. 8th Edition Vol - I Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), *Corporate Accounting 2nd Edition*, S.Chand
7. https://swayam.gov.in/nd2_imb20_mg32/preview

COURSE OBJECTIVES:**To make the students**

1. To gain understanding on the need and significance of Machine Learning for various technology requirements.
2. To identify, formulate, and implement a machine learning project.
3. To explore various applications of machine learning in all business aspects.
4. To introduce the basic concepts, theories and state-of-the-art techniques of artificial intelligence.
5. To introduce basic concepts and applications of machine learning.
6. To help students to learn the application of machine learning /A.I algorithms in the different fields of science, medicine, finance etc.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the basic definition and need for machine learning.
2. Study the basic mathematics for machine learning.
3. Understand the core aspects behind any machine learning project.
4. Ability to implement a machine learning project.
5. Ability to identify potential applications of machine learning in real time.
6. Apply the machine learning concepts in real life problems.

UNIT I: Basics concepts of Machine Learning

ML Definition- Various kind of problems tackled using ML- Some standard learning tasks- Learning Stages- Learning Scenarios- Generalization- Data, Models and Learning- Parameter Estimation- Probabilistic Modelling and Inference- Directed Graphical Models- Setting up your working Environment- Supervised vs Unsupervised Learning- Cross Validation- Evaluation metrics.

UNIT II: Advanced concepts of Machine Learning

Fundamentals of statistical learning theory- Convergence and learnability- Kullback-Leibler Information- Model selection and the bias variance trade-off- Cross-validation- Regularization- Generative vs Discriminative models- Neural Networks- The Perceptron- Feed-Forward Neural Networks- Back-propagation and stochastic gradient descent- Regularization and drop-out-Application to investment management.

UNIT III: Supervised Learning

Linear Regression- Parametric Problems- Decision trees- Random forests- Classifications- K Nearest Neighbors- Support Vector- Naïve Bayes-.

UNIT IV: Unsupervised Learning

Clustering- K-Means clustering- Dimensionality Reduction- Principle Component Analysis- Hierarchical Clustering- DBSCAN- Semi-supervised learning- Reinforcement Learning.

UNIT V: Advanced Neural Networks

Convolutional Neural Networks- Recurrent Neural Networks- Long Short-Term Memory (LSTM)- Autoencoders- Applying Learning to Real problems- Image Classification & Segmentation- Scoring Opinion and Sentiments- Recommending Products and Movies- Bitcoin Prediction- Predicting from the Limit Order Book.

SUGGESTED READINGS:

1. Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press..
2. Artificial Intelligence and Intelligent Systems, by N P Padhy, Oxford University Press,
3. Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley..
4. Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing.
5. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.
6. Guido, S., Müller, A. C. (2016). Introduction to Machine Learning with Python: A Guide for Data Scientists. United States: O'Reilly Media.
7. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley.
8. Cooper, S. (2018). Machine Learning for Beginners: An Introduction for Beginners, Why Machine Learning Matters Today and How Machine Learning Networks, Algorithms, Concepts and Neural Networks Really Work. (n.p.): Steven Cooper.
9. <https://www.kdnuggets.com/2020/03/trends-machine-learning-2020.html>
10. <https://mobidev.biz/blog/future-ai-machine-learning-trends-to-impact-business>
11. <https://venturebeat.com/2020/01/02/top-minds-in-machine-learning-predict-where-ai-is-going-in-2020/>

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis
6. To be aware on of issues in the construction of index numbers

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concept of matrices
2. Acquire the knowledge of differential calculus
3. Know the concepts of central tendency and dispersion
4. Understand the correlation and regression concepts
5. Aware of the index numbers and trend analysis
6. Aware on of issues in the construction of index numbers

UNIT- I: Matrices & Basic Mathematics of Finance

Definition of a Matrix - Types of Matrices - Algebra of Matrices. Calculation of Values of Determinants up to Third Order - Adjoint of a Matrix - Finding Inverse of a Matrix Through adjoint - Applications of Matrices to Solution of Simple Business and Economic Problems- Simple and Compound Interest- Rates of Interest.

UNIT-II: Differential Calculus

Mathematical Functions and their types – Linear, Quadratic, Polynomial. Concepts of Limit and Continuity of a Function- Concept of Differentiation- Rules of Differentiation – Simple Standard forms. Applications of Differentiation – Elasticity of Demand and Supply- Maxima and Minima of Functions (involving second or third order derivatives) relating to Cost, Revenue and Profit.

UNIT-III: Uni-variate Analysis

Measures of Central Tendency: Arithmetic Mean - Median-Mode-Geometric Mean - Harmonic Mean -Properties and Applications. Measures of Dispersion: Absolute and Relative Measures-Range - Quartile Deviation - Mean Deviation- Standard Deviation and Coefficient of Variation – Variance.

UNIT-IV: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and Measurement-Karl Pearson's co-efficient and Spearman's Rank Correlation. Simple Linear Regression Analysis: Regression Equations and Estimation. Relationship between Correlation and Regression Coefficients

UNIT V: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and Uses of Index Numbers - Construction of Index Numbers: Aggregative and Average of Relatives – Simple and Weighted - Tests of Adequacy of Index Numbers- Construction of Consumer Price Indices.

Components of Time Series -Trend Analysis-Finding Trend by Moving Average Method - Fitting of Linear Trend Line Using Principle of Least Squares

SUGGESTED READINGS:

1. P.A. Navaneetham ,(2012). Business Mathematics and Statistics, Jai Publishers, Trichy.
2. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
3. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
4. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
5. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
6. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To learn core Fintech including block chain and data analytics
2. To understand the recent happenings in financial technology space
3. To understand appropriate regulatory and public policy responses to Fintech
4. To learn various analytics tools used in financial service industry.
5. To study the correspondent banking relationships to Fintech
6. To learn the basic applications of block chain

COURSE OUTCOMES:**Learners should be able to**

1. Understand the major Fintech applications
2. Understand global Fintech landscape and describe the role of banks and financial service providers in shaping and responding to innovation and disruption
3. Remember the basics of data analysis
4. Apply the concepts of block chain
5. Evaluate the applications of machine learning
6. Think holistically and generate Fintech ideas.

UNIT I Introduction to Fintech:

Overview of Fintech Disruptions in the area of Payments, Wealth Management, Investments, Lending, Reg Tech and Insurance Tech Fintech Hubs-The History of Fintech-Block chain, Wearable's and Other Emerging Technologies

UNIT II Block Chain and Crypto Currency:

History of Ledger and Accounting practices, Decentralized Ledger concepts and Business rules, Basics of block chain technology: Block chain Technology Stack-Blocks-Mining-Consensus-Distributed Databases-Ethereum Smart Con Contracts-Security- Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Inter organisational Record / Asset-keeping-Block chain for Multi-party Aggregation.

UNIT III Analytics:

An Introduction to Data Analytics- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive-Data Analytics and Ethical Issues, Basics of Statistical Analysis: Descriptive and Inferential Statistics-Mean/Median/Mode-Standard Deviation/Covariance/Correlation, Basics of Python for Data Analysis: Installation of Anaconda-Data Types and Functions-Data Manipulation and Preparation, Data Visualization in Python, Sentiment Analysis.

UNIT IV Introduction to Machine Learning:

An Introduction to Machine Learning-Evolution of ML- Trends in ML-Application of Machine Learning-Best Practices of Machine Learning-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering.

UNIT V Neural Networks

Neural Networks: Perception Learning-Back propagation Learning-Object Recognition, Deep Learning – Keras:-Setting up KERAS-Creating a Neural Network-Training Models and Monitoring-Artificial Neural Networks

SUGGESTED READINGS

1. Sanjay Phadke (2020), Fintech Future: The Digital DNA of Finance, SAGE Publications
2. Seth Swanson, FinTech: For Beginners! Understanding & Utilizing The Power of Financial Technology, Createspace Independent Pub
3. Susanne Chishti and Janos Barberis (2016), The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, Wiley
4. Parag Y Arjunwadkar (2018), FinTech: The Technology Driving Disruption in the Financial Services Industry, Auerbach Publications
5. Richard Hayen, FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry, Createspace Independent Pub

COURSE OBJECTIVES:**To make the students**

1. To get a basic understanding of the products, players and functioning of financial markets, particularly the capital market.
2. To understand the terms and jargons used in the financial newspapers and periodicals
3. To understand the types of financial markets and instruments used for trade
4. To understand the concepts of derivatives
5. To understand the role and functions of the various intermediaries and regulatory bodies in the Indian financial market
6. To learn about financial statement and its interpretations

COURSE OUTCOMES:**Learners should be able to**

1. Remember various constituents of capital market
2. Understand the basic concepts relating to different avenues of investment
3. Understand the role and functioning of the market.
4. Apply the concepts of derivatives
5. Analyse the difference between the primary and the secondary market
6. Evaluate the various financial statements

UNIT I: Markets and Financial Instruments

Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.

UNIT II: Primary Market

Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.

UNIT III: Secondary Market

Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

UNIT IV: Derivatives

Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives

UNIT V: Financial Statement Analysis

Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report etc.

SUGGESTED READINGS

1. NSE Academy, NCFM -Financial Markets: Beginners Module, Mumbai
2. M. Y. Khan, Indian Financial System, McGraw Hill Education, 2019
3. H.R. Machiraju (2019) Indian Financial System. New Delhi: Vikas Publishing
4. M.Y. Khan, P.K. Jain (2017), Financial Management. Bangalore: McGraw Hill Education
5. JoydeepSen, Abhishek Apte (2013), Fixed Income Markets in India. Mumbai: Shroff Publishers & Distributors Pvt Ltd

B.Com. (FA)				2021-2022	
22FAU305B		PRINCIPLES OF INSURANCE			Semester – III
					4H – 3C
Instruction Hours / week:		L: 4 T: 0 P: 0	Marks: Internal: 40		External: 60
					Total: 100
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:

To make the students

1. To understand risk and significance of Insurance
2. To know various types of Life insurance
3. To gain knowledge on General Insurance
4. To be familiar with the fire and marine insurance policies
5. To understand the Miscellaneous Coverages - Motor Insurance and Health Insurance
6. To understand on recent trends in insurance

COURSE OUTCOMES:

Learners should be able to

1. Understand risk and significance of Insurance
2. Know various types of Life insurance
3. Gain knowledge on General Insurance
4. Familiar with the fire and marine insurance policies
5. Understand the Miscellaneous Coverages - Motor Insurance and Health Insurance
6. Understand on recent trends in insurance

UNIT I

Risk and Uncertainty – Meaning - Classification of risk - Management of Risk – Loss Minimization Techniques - Insurance - Meaning, Nature and Significance of Insurance - Insurance Market, Principles of Insurance; Evaluation Insurance Business in India - Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.

UNIT II

Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract - Different Products Offered by Life Insurers- Premiums and Bonuses – Assignment - Nomination and Surrender of Policy - Policy Claims – ULIP- Postal Life Insurance- LIC - Role and Functions.

UNIT III

General Insurance - Law relating to General Insurance -Different Types of General Insurance -General Insurance Vs Life Insurance- Proposal Form- Cover Notes – Endorsement – Co-insurance. Underwriting policy - Role of Actuary - Renewal procedure - Claims – Surveyors and loss assessors. Reinsurance - Function of General Insurance Corporation of India.

UNIT IV

Fire insurance - various types of fire Policy- Coverages - Subrogation -Double Insurance -Contribution - Proximate Cause -Claims of Recovery.

Marine Insurance - Law relating to Marine Insurance - Scope and Nature- Types of Policy -Insurable Interest -Disclosure and Representation - Insured Perils -Proximity Cause – Voyage – Warranties – Measurement – Subrogation –Contribution -Under Insurance.

UNIT V

Miscellaneous Coverages - Motor Insurance - Liability only Policy - Package policy. **Health Insurance** – Nature- Personal Accident Insurance - Burglary Insurance - Legal Liability Insurance- Engineering Insurance - Rural Insurances - Micro Insurance.

SUGGESTED READINGS:

1. Mishra. M.N. Insurance Principles and Practices
2. Kothari & Bahl : Principles and Practices of Insurance
3. Karam Pal, B.S.Bodla & M.C.Garg: Insurance Management –Principles and Practices
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bicklhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11
7. https://swayam.gov.in/nd2_cec20_mg08/preview

COURSE OBJECTIVES:**To make the students**

1. To obtain comprehensive knowledge about technical analysis.
2. To understand the basics of technical analysis.
3. To learn various technical indicators used in trading
4. To understand various trading strategies
5. To learn the trading behavior
6. To understand the risk management techniques used in trading.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the strengths and weaknesses of technical analysis.
2. Analyze Charts
3. Study various patterns
4. Know various Indicators and Oscillators
5. Obtain knowledge related to various trading strategies and theories
6. Understand the importance of risk management

List of Exercises:

1. The charts
2. Candlestick analysis
 - a. One candle pattern
 - b. Two candle patterns
 - c. Three candle patterns
3. Pattern Study
 - a. Support and resistance lines
 - b. Head and shoulders,
 - c. Double top and double bottom
 - d. Gap theory
4. Major Indicators & Oscillators
 - a. Simple moving average
 - b. Exponential moving average
 - c. moving average price crossover
 - d. multiple moving average
 - e. Oscillators
 - i. Relative strength index
 - ii. Moving average, convergence/divergence(MACD),

5. Dow Theory
6. Elliot Wave Theory

Lab: Nsmart – trading simulation lab

SUGGESTED READINGS:

1. NCFM, NCFM-Technical Analysis Module, Mumbai: NSE
2. CNBC (2013), *Technical Analysis Trading: Making Money with Charts*, CNBC
3. Thomas A Meyers (2017), *The Technical Analysis Course, Fourth Edition: Learn How to Forecast and Time the Market*, Bangalore: McGraw Hill Education
4. Robert D Edwards (2009), John Magee, *Technical Analysis of Stock Trends*, New Delhi: Vision Books
5. John J Murphy (1999), *Study Guide to Technical Analysis of the Financial Markets*, Chennai: Prentice Hall Press

COURSE OBJECTIVES:**To make the students**

1. To understand meaning, classification and management of risk and significance of Insurance
2. To know various types of Life insurance policies and procedure of assignment, nomination and surrender of policies.
3. To gain knowledge on General Insurance policies and practices
4. To be familiar with coverage and subrogation of fire and marine insurance policies
5. To gain the knowledge on motor insurance and burglary insurance
6. To Familiarize the practices and procedures of various types of insurance products in India.

COURSE OUTCOMES:**Learners should be able to**

1. Understand meaning, classification and management of risk and significance of Insurance
2. Know various types of Life insurance policies and procedure of assignment, nomination and surrender of policies.
3. Gain knowledge on General Insurance policies and practices
4. Familiar with coverage and subrogation of fire and marine insurance policies
5. Gain the knowledge on motor insurance and burglary insurance
6. Familiarize the practices and procedures of various types of insurance products in India.

UNIT I

Risk and Uncertainty: Meaning - Classification of Risk - Management of Risk – Loss Minimization Techniques. Insurance - Meaning, Nature and Significance of Insurance, Insurance Market, Principles of Insurance - Evaluation Insurance Business in India - Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance Sector.

UNIT II

Life Insurance: Law Relating to Life Insurance - General Principles of Life Insurance Contract - Different Products offered by Life Insurers- Premiums and Bonuses - Assignment, Nomination and Surrender of Policy - Policy Claims - ULIPs - Postal Life Insurance - LIC - Role and Functions.

UNIT III

General Insurance: Law relating to general insurance -Different Types of General Insurance -General Insurance Vs Life Insurance- Proposal Form- Cover Notes – Endorsement – Co-insurance. Underwriting policy - Role of Actuary - Renewal Procedure - Claims – Surveyors and Loss Assessors. Reinsurance - Function of General Insurance Corporation of India.

UNIT IV

Fire insurance: Meaning - Various types of fire Policy - Coverages –Subrogation - Double Insurance - Contribution -Proximate cause - Claims of Recovery.

Marine Insurance: Law relating to Marine Insurance -Scope and Nature -Types of Policy -Insurable Interest -Disclosure and Representation - Insured Peril - Proximity Cause – Voyage –Warranties–Measurement – Subrogation –Contribution -Under Insurance.

UNIT V

Miscellaneous Coverages: Motor Insurance - Liability only Policy - Package Policy.

Health Insurance – Nature- Personal Accident Insurance - Burglary Insurance - Legal Liability Insurance- Engineering Insurance - Rural Insurances - Micro Insurance.

SUGGESTED READINGS:

1. Mishra. M.N, Mishra S.B (2016), Insurance Principles and Practices, S.Chand, New Delhi
2. A.Murthy (2012), Principles and Practice of Insurance, Margham Publications, Chennai
3. Karam Pal, B.S.Bodla & M.C.Garg (2007), Insurance Management Principles and Practices, Abe Books, New Delhi
4. Insurance Institute of India – Study Materials IC 01, 02 & 11
5. https://swayam.gov.in/nd2_cec20_mg08/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the main concepts of Employability and Skill Development
2. To escalate the knowledge in Analytical and Mathematical Skills
3. To develop and nurture the soft skills for the students through individual and group activities
4. To stimulate the all-round development of the students by emphasizing on Soft skills and Aptitude
5. To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
6. To steer and bestow right module of training that meets the industry needs and ameliorate their employability skills.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the basic concepts of Quantitative Aptitude and Logical reasoning.
2. Solve the real-time problems to accomplish job functions easily.
3. Understand the basic grammar and utilize it for their language enhancement.
4. Communicate in genuine circumstances acquiring basic grammatical structure and vocabulary.
5. Articulate efficiently with others as well within a group or a team catalyzing in building a rapport with the team members.
6. Intensify their professionalism at work by acquiring knowledge on job roles and responsibilities.

UNIT I- BASIC APPROACHES TO NUMBERS

- Number system
- Problems on numbers
- Number series
- Simplifications

UNIT II- PROBLEMS RELATED TO TIME

- Time and work
- Pipes and cisterns
- Time, speed, distance and problems on trains
- Boats and streams
- Clocks
- Calendar

UNIT III- PROBLEMS ON PARTITIONS

- Ratio and Proportion
- Average
- Inequalities
- Allegation and Mixture
- Elementary Statistics

UNIT IV- INTRODUCTION TO GRAMMAR AND PREREQUISITES FOR INTERVIEW

- Parts of Speech
- Tense
- Subject Verb Agreement
- Articles and Prepositions
- Resume Building
- Self-Introduction

UNIT V- EMPHASIZING THE FUNCTIONS OF GRAMMAR AND LIFE SKILLS

- Active and Passive Voice
- Direct and Indirect Speech
- Idioms and Phrases
- Degrees of Comparison and Conditional clause
- Prefix, suffix and Question tags
- Group discussion
- Extempore Speech

REFERENCES:

1. Quantitative aptitude for competitive exams by S.Chand, Dr. R.S. Aggarwal
2. A Modern Approach to Logical Reasoning by S.Chand, Dr. R.S. Aggarwal
3. Verbal Aptitude for competitive exams by S. Chand, Dr. R.S. Aggarwal
4. Objective English for Competitive Examinations by Edgar Thorpe, Showick Thorpe
5. Communication skills and soft skills an integrated approach by E. Suresh Kumar, P.Sreehari, J Savithri.

B.Com. (FA)

2022-2023

22FAU391

INTERNSHIP

**Semester – III
– 2C**

Instruction Hours / week: L: 0 T: 0 0

Marks: Internal: 100

External: 00

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To prepare a Reconciliation Statement of Cost and Financial Accounts
6. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Prepare a Reconciliation Statement of Cost and Financial Accounts
6. Gain the lifelong learning of cost concepts and apply in the business environment.

UNIT I

Introduction–Meaning -Objectives -Advantages of Cost Accounting - Difference Between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - Preparation of Cost sheet.

UNIT II

Elements of Cost - Material and Labor - Materials: Material/inventory Control Techniques - Accounting and Control of Purchases -Storage and Issue of Materials. Methods of Pricing of Materials Issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost -Treatment of Material Losses. **Labour**: Accounting and Control of labour cost - Methods of Wage Payment - Incentive Schemes- Halsey, Rowan, Taylor's Differential piece wage.

UNIT III

Elements of Cost - Overheads – Classification –Allocation -Apportionment and Absorption of Overheads – Under and Over-absorption - Capacity Levels and Costs -

Treatments of certain items in costing like Interest on Capital -Packing Expenses -Bad debts -Research and Development Expenses - Activity Based Cost Allocation.

UNIT IV

Methods of Costing - Job costing - Contract costing - Process Costing - Process Losses - Valuation of Work in Progress -Joint and By-Products- Service Costing (Only Transport).

UNIT V

Book Keeping in Cost Accounting - Integral and Non-Integral Systems - Reconciliation of Cost and Financial Accounts - Meaning – Need – Reasons for Differences in Profit - Problems in Preparations of Reconciliation Statement – Cost Audit.

Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
3. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
4. Minaxi Rachchh & Gunvantrai Rachchh (2015), Cost Accounting - Methods And Techniques, Vikas Publishing, New Delhi.
5. CA Sachin Gupta (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15th edition, Pearson Education , New Delhi.
7. https://swayam.gov.in/nd1_noc20_mg53/preview

COURSE OBJECTIVES:**To make the students**

1. To explain the basics of the Indian equity derivatives market.
2. To learn about various derivative products
3. To understand the difference in Forward and Future contracts
4. To impart knowledge on various trading strategies that can be built using futures and options on both stocks and stock indices.
5. To know the trading, clearing and settlement system
6. To understand the tax system for derivatives

COURSE OUTCOMES:**Learners should be able to**

1. Analysis the derivatives markets
2. Remember the various types of Indices
3. Apply the concepts of futures, forwards and options
4. Evaluate the option trading strategies for managing risk
5. Understand the nuances of trading system
6. Remember the regulatory environment in which the equity derivatives markets operate in India.

UNIT I: Basics of Derivatives & Understanding Index

Basics of Derivatives - Evolution - Indian Derivatives Market - Market participants – Types - Significance - Various risk faced by the participants - Introduction to Index - Significance - Types – Attributes - Index management - Major Indices in India, - Applications of Index.

UNIT II: Introduction to Forwards, Futures & Options

Payoff Charts - Futures pricing - Cash and carry / Non-arbitrage model - Expectancy model of futures pricing - Concept of convergence of cash and futures prices - Basic differences in Commodity - Equity and Index Futures - Uses of futures - Role of different players - Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage.

UNIT III: Option Trading Strategies & Systems

Option spreads - Payoff charts - Straddle - Strangle - Covered Call - Protective Put Collar - Butterfly spread. Trading Systems, Corporate hierarchy, Order types and conditions, Selection criteria of Stock for trading and Index for trading - Adjustments for Corporate Actions - Position Limits - Daily newspapers to track

UNIT IV: Clearing and Settlement system & Legal and Regulatory Environment

Clearing Members - Role and Eligibility norms - Mechanism and computation of open positions - Settlement of stock and index - margining and mark to market under SPAN, Risk Management features and position limits. - Rules and regulations - Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.

UNIT V: Taxation & Sales Practices and Investors Protection Services

Accounting of contracts, Taxation of securities. Risk profile - Importance of Sales process, Importance of KYC, Documents to trade in Derivatives contract, Best practices in Derivatives sales, Investors Grievance Mechanism.

SUGGESTED READINGS:

1. NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman
2. NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai
3. Robert Baker (2010), “The Trade Lifecycle: Behind the Scenes of the Trading Process. New Delhi, Wiley India
4. Franklin R. Edwards (1992) Cindy W.Ma. Futures & Options. Bangalore: McGraw Hill
5. Jagadish R. Raiyani (2011). Financial Derivatives in India, Chennai: New Century Publication
6. Bhushan Vijay Kumar Jadhav (2018), Option Trading Strategies: Independently Published

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To understand the Appointment, Resignation, Removal, Qualification, Disqualification, Rights, Duties and Liabilities of Auditors.
6. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Understand the Appointment, Resignation, Removal, Qualification, Disqualification, Rights, Duties and Liabilities of Auditors.
6. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

UNIT I

Companies Act 2013 – Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company – Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation – Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

UNIT II

Documents : Memorandum of Association - Meaning - Purpose – Contents - Memorandum of Association and its alteration - Articles of Association – Meaning – Contents – Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf

Prospectus and Red Herring Prospectus - Misstatement in Prospectus – Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate - D-Mat system.

UNIT III

Management of Company - Classification of Directors - Director Identity Number (DIN)- Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors – Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV

Company Meetings - Kinds – Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V

Accounts, Audit, Dividends and Winding Up -Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit. **Winding up:** Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:

1. Milind Kasodekar;Shilpa Dixit;Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22nd Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition , LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

COURSE OBJECTIVES:**To make the students**

1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To investigate data to establish new relationships and patterns
3. To analyze the correlation between different variables
4. To become familiar with the processes needed to develop, report, and analyze business data.
5. To learn how to use and apply Excel and Excel add-ins to solve business problems.
6. To learn problem solving using analytics

COURSE OUTCOMES:**Learners should be able to**

1. Understand the paradigm shift in Business Analysis with the advent of analytics.
2. Identify and describe complex business problems in terms of analytical models.
3. Study data models and Business Analytics Cycle.
4. Implement analytical models in the software tools.
5. Interpret the results of business analytics and their implications to business administrations.
6. Make data driven decisions to optimize the business process and address issues in business administrations.

UNIT-I: Introduction to Business Analytics

The Paradigm Shift- From Data to Insight- From Business Intelligence to Business Analytics- Levels of “Intelligence”- Overview of the Business Analytics Model- Deployment of the BA Model- Strategy and BA: Four Scenarios- Business Analytics Value Chain- Big Data- Data Types- Company Data- Individual Consumer Data- Sensor Data- Syndicated Data- Structured, Poorly Structured, and Unstructured Data- Data Integration- Data Quality- Data Security- Data Privacy- Data Governance.

UNIT-II: Development and Deployment of Information

The Business Analytics Cycle- Analytic Tools and Methods- Implementation- Requirements for Integrating Business Analytics- Business Analytics at the Analytical Level- Data, Information, and Knowledge- Descriptive Analytics- Predictive Analytics-

Prescriptive Analytics- Data Mining- Predictive Analytics- Forecasting- Optimization- Simulation- Network Analytics- Text Analytics- Data Preparation- Data Normalization- Exploratory Data Analysis.

UNIT-III: Analytics Methodology and Tools

Business Analytics Process (BAP)- Business Processes and Analytics- Overview of Process Families- Types of Data-Population and Sample Data- Quantitative and Categorical Data- Cross-Sectional and Time Series Data- Sources of Data- Modifying Data in Excel- Sorting and Filtering Data in Excel- Conditional Formatting of Data in Excel- Measures of Location- Variability- Measures of Association Between Two Variables- Data Visualization- Tables- Charts- Advanced Data Visualization- Data Dashboards.

UNIT-IV: Business Analytics

Two Ways of Knowledge Discovery- Supervised Learning- Unsupervised Learning- Value Prediction- Hypothesis-Driven Methods- Linear Regression- Using Regression Analysis for Forecasting- Customer Analytics: “Know Thy Customer”- Targeting Customers- Project Suggestions- Social Analytics: Customer Satisfaction- Mining Online Buzz- Project Suggestions- Operational Analytics: Inventory Management- Marketing Optimization- Predictive Maintenance- Human Resources & Workforce Management.

UNIT-V: Use Cases and Business Analytics Applications

Basic Classification Use Cases for Credit Approval and in Education: k-Nearest Neighbor Classification - Naive Bayes Classification- Marketing, Cross-Selling, and Recommender System Use Cases: Affinity-Based Marketing- Constructing Recommender Systems- Recommender System for Selection of the Right Study Program for Higher Education Students- Clustering in Medical and Educational Domains: Grouping Higher Education Students- Spam Detection, Language Detection, and Customer Feedback Analysis- Detecting Text Message Spam.

SUGGESTED READINGS:

1. Business Analytics: The Science of Data - Driven Decision Making, by U Dinesh Kumar, Wiley
2. Camm, J., Cochran, J., Fry, M., Ohlmann, J., & Anderson, D. (2014). Essentials of Business Analytics (Book Only). Nelson Education.
3. Hardoon, D. R., Shmueli, G. (2013). Getting Started with Business Analytics: Insightful Decision-Making. United Kingdom: Taylor & Francis.
4. Das, S. (2013). Computational Business Analytics. United Kingdom: Taylor & Francis.
5. Lin, N. (2014). Applied Business Analytics: Integrating Business Process, Big Data, and Advanced Analytics. United States: Pearson Education.

6. Laursen, G. H. N., Thorlund, J. (2010). Business Analytics for Managers: Taking Business Intelligence Beyond Reporting. United Kingdom: Wiley.
7. RapidMiner: Data Mining Use Cases and Business Analytics Applications. (2015). United States: CRC Press.
8. Bag, D. (2016). Business Analytics. United Kingdom: Taylor & Francis.
9. Koole, G. (2019). An Introduction to Business Analytics. Netherlands: MG Books.
10. <https://www.managementstudyguide.com/business-analytics.htm>
11. <https://online.hbs.edu/blog/post/importance-of-business-analytics>
12. <https://learn.g2.com/business-analytics>

COURSE OBJECTIVES:**To make the students**

1. To understand the structure and design of relational databases.
2. To understand the importance and major issues of database security and the maintenance of data integrity.
3. To make students understand the basic SQL commands.
4. To apply the Single & Multiple Table SQL Commands
5. Learn structured query language (SQL) to an intermediate to advanced level.
6. To apply commands in database administration.

COURSE OUTCOMES:

Learners should be able to:

1. Describe, define and apply the major components of the relational database model to database design.
2. Learn and apply the Structured Query Language (SQL) for database definition and manipulation.
3. To remember the basic SQL commands
4. Utilize a database modeling technique and apply views to break down problems and enhance security.
5. Learn and implement the principles and concepts of information integrity, security and confidentiality.
6. Apply ethical computing concepts and practices to database design and implementation.

UNIT I Introduction to Databases and SQL

Introduction to Databases- Nonrelational Database Systems- Relational Databases - Terms and definitions- Database Concepts- Entities, Attributes, and Relationships- SQL Language- SQL Statement Classes- MySQL- SQL Statements- The Different Execution Types- SQL's Environment – Schemas- Name Database Objects- Generate a Schema- Creating a New Database- Functional Dependence- Primary Key- Database Design Method- Database Design Requirements- Normalization- First Normal Form- Second Normal Form- Third Normal Form- Diagrams for Database Design.

UNIT II Basic SQL Commands

Creating a Table- Correcting Errors in SQL Commands- Dropping a Table- Using Data Types- Using Nulls- Adding Rows to a Table- The INSERT Command- Inserting a Row

that Contains Nulls- Viewing Table Data- Correcting Errors in a Table- Saving SQL Commands- Creating the Remaining Database- Tables- Describing a Table.

UNIT III Single & Multiple Table SQL Commands

The SELECT Statement- Single-Table Queries Constructing Simple Queries- Sorting- Using Functions- Nesting Queries- Grouping- Nulls- SQL Clauses, Functions, and Operators- Multiple-Table Queries- Querying Multiple Tables- Joining Two Tables- Comparing Joins, IN, and EXISTS- Set Operations ALL and ANY- Special Operations

UNIT IV Advanced SQL Commands

Updating Data- Creating a New Table from an Existing Table- Changing Existing Data in a Table- Adding New Rows to an Existing Table- Auto commit, Commit, and Rollback- Transactions- Changing and Deleting Existing Rows- Executing a Rollback- Changing a Value in a Column to Null- Changing a Table 's Structure- Making Complex Changes- Performing Mathematical Calculations.

UNIT V Database Administration

Creating and Using Views- Using a View to Update Data- Dropping a View- Security- Indexes- System Catalog- Update of the System Catalog- Integrity Constraints in SQL- Using SQL in a Programming Environment- Using Functions- Working with Dates- Concatenating Columns- Stored Procedures- Error Handling- Using Update Procedures- Selecting Multiple Rows with a Procedure- Using a Cursor- Opening a Cursor- Fetching Rows from a Cursor- Closing a Cursor- Using T-SQL in SQL Server- Using SQL in Microsoft Access- Using a Trigger.

SUGGESTED READINGS:

1. Pratt, P., & Last, M. (2014). A guide to SQL. Nelson Education.
2. Jones, A. D., Plew, R., Stephens, R. (2011). Sams Teach Yourself SQL in 24 Hours.: Pearson Education.
3. Beaulieu, A. (2009). Learning SQL: master SQL fundamentals. " O'Reilly Media, Inc."
4. Nield, T. (2016). Getting Started with SQL: A Hands-On Approach for Beginners. China: O'Reilly Media.
5. Melton, J., & Simon, A. R. (1993). Understanding the new SQL: a complete guide. Morgan Kaufmann.
6. Feuerstein, S., & Pribyl, B. (2005). Oracle pl/sql Programming. " O'Reilly Media, Inc."
7. Melton, J., & Simon, A. R. (2001). SQL: 1999: understanding relational language components. Elsevier.

8. Kriegel, A. (2011). Discovering SQL: a hands-on guide for beginners. John Wiley & Sons.
9. <https://learnsql.com/blog/most-popular-sql-databases-2020/>
10. <https://www.dataquest.io/blog/why-sql-is-the-most-important-language-to-learn/>
11. <https://medium.com/better-programming/5-trends-in-big-data-and-sql-to-be-excited-about-in-2020-1489464e7aee>
12. <https://www.incworx.com/blog/sql-server-2020>

COURSE OBJECTIVES:**To make the students**

1. To provide a broad understanding of the principles and techniques of Python coding for finance applications.
2. To get comfortable with the main elements of Python programming
3. Write and execute basic Python code to perform advanced calculation, generate outputs, create variables, abstract from data, etc.
4. To apply financial models and formulae.
5. To illustrate how data analytics can improve financial decision-making.
6. To provide students with a foundation for performing data analytics in finance-related roles both inside the financial sector and outside the financial sector.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the need and advantages of using python for financial analytics.
2. To perform advanced calculation, generate outputs, create variables, abstract from data using python.
3. Learn python models and techniques that aid design, analysis and evaluation of financial decision-making.
4. Learn and implement advanced machine learning models in finance using python.
5. Create Excel, Web and GUI based design for trading platforms to support analytics.
6. Attain a broad understanding of the principles of quantitative evidence based financial decision making

UNIT I: Python and Finance

Python- History of Python- Python Ecosystem- Technology in Finance- Rise of Real-Time Analytics- Finance and Python Syntax- Efficiency and Productivity Through Python- From Prototyping to Production- Python Deployment- Anaconda- IPython- Spyder- Algorithmic Trading- Python for Algorithmic Trading- Machine and Deep Learning.

UNIT II: Working with Financial Data

Reading Financial Data from Different Sources- Working with Open Data Sources- Retrieving Historical Structured Data- Retrieving Historical Unstructured Data- Storing Financial Data Efficiently- The process of algorithmic trading- Moving averages- Technical analysis techniques- Crossovers- Pairs trading- Data Visualization- Two-Dimensional Plotting- One-Dimensional Data Set- Two-Dimensional Data Set- Other Plot Styles- Financial Plots- Financial Data- Regression Analysis.

UNIT III: Models and Concepts

Supervised Learning Models: An Overview- Linear Regression- Ordinary Least Squares- Regularized Regression- Logistic Regression- K-Nearest Neighbors- Linear Discriminant Analysis- Classification and Regression Trees- Ensemble Models- ANN-Based Models- ANN using sklearn- Using ANNs for supervised learning in finance- Model Performance- Overfitting and Underfitting- Cross Validation- Evaluation Metrics- Unsupervised Learning: Dimensionality Reduction- Clustering Techniques- k-means Clustering.

UNIT IV: Advanced Machine Learning Models in Finance

Investigating advanced classifiers- Random Forest- Gradient Boosted Trees- XGBoost- Using stacking for improved performance- Investigating the feature importance- Investigating different approaches to handling imbalanced data- Undersampling- Oversampling- SMOTE- Bayesian hyperparameter optimization.

UNIT V: Financial Analytics and Development

Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces- Object Orientation- Basics of Python Classes- Simple Short Rate Class- Cash Flow Series Class- Graphical User Interfaces- Short Rate Class with GUI- Updating of Values- Cash Flow Series Class with GUI- Web Integration- Web Basics- Web Plotting- Static Plots- Interactive Plots- Real-Time Plots- Rapid Web Applications- Web Services.

SUGGESTED READINGS:

1. Lookabaugh, B., Tatsat, H., Puri, S. (2020). Machine Learning and Data Science Blueprints for Finance. China: O'Reilly Media.
2. Machine Learning using Python, by U Dinesh Kumar Manaranjan Pradhan, Wiley
3. Hilpisch, Y. (2014). Python for Finance: Analyze Big Financial Data. United States: O'Reilly Media.
4. Hilpisch, Y. (2020). Python for Algorithmic Trading. United States: O'Reilly Media.
5. Fletcher, S., Gardner, C. (2010). Financial Modelling in Python. Germany: Wiley.
6. Naik, K. (2019). Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python. United Kingdom: Packt Publishing.
7. Molin, S. (2019). Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python. United Kingdom: Packt Publishing.
8. Lewinson, E. (2020). Python for Finance Cookbook: Over 50 Recipes for Applying Modern Python Libraries to Financial Data Analysis. United Kingdom: Packt Publishing.
9. <https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef>
10. <https://pythonforfinance.net/>
11. <https://github.com/yhilpisch/py4fi>

COURSE OBJECTIVES:**To make the students**

1. To understand the basic framework of research and research process and its important in business decision
2. To develop an understanding of various research designs and sampling techniques and its application
3. To identify appropriate sources of information and methods of data collection for solving a business issue
4. To understand the selection of appropriate tools to analyse the quantitative and qualitative data
5. To understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report
6. To apply principles and practice of research in real life business situations

COURSE OUTCOMES:**Learners should be able to**

1. Understand the basic framework of research and research process and its important in business decision
2. Develop an understanding of various research designs and sampling techniques and its application
3. Identify appropriate sources of information and methods of data collection for solving a business issue
4. Understand the selection of appropriate tools to analyse the quantitative and qualitative data
5. Understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report
6. Apply principles and practice of research in real life business situations

UNIT I

Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT II

Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

UNIT III

Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT IV

Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi-square test – t test – F test – ANOVA – Scaling Techniques.

UNIT V

Interpretation and Report Writing: Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

Note: Distribution of marks - 90% theory and 10% problems

Suggested Readings

1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publication, Coimbatore
2. C.R. Kothari, Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
4. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
5. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
6. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.
7. https://swayam.gov.in/nd2_cec20_hs17/preview
8. https://swayam.gov.in/nd2_arp19_ap72/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the prime concepts of Employability and Skill Development.
2. To augment the knowledge in Analytical and Mathematical Skills
3. To develop and nurture the soft skills of the students through individual and group activities
4. To vitalize the all-round development of the students by emphasizing on Soft skills and Aptitude
5. To embellish self-esteemed individuals by mastering inter-personal skills, team management skills and leadership skills
6. To steer and bestow right module of training that meets the industry needs and improve their employability accomplishments. principles and practice of research in real life business situations

COURSE OUTCOMES:**Learners should be able to**

1. To promote communication skills as well as optimistic personality traits.
2. Enhance their employability quotient and thrive in the professional space.
3. Understand the progression in grammar and verbal reasoning.
4. To elevate and enrich their personal and professional efficacies.
5. To sketch their goals and also gets to know diversities in the field of their career planning.
6. To pertain learning in different competitive exams/entrance exams for placement/higher studies

UNIT I- INDUCTIVE AND DEDUCTIVE CALCULATIONS

- Geometry and Mensuration
- Coding and Decoding
- Odd Man Out and Analogy
- Logical Sequence of Words
- Direction

UNIT II-SELECTION AND ARRANGEMENT

- Permutation and Combination
- Probability
- Data Arrangement
- Cube and Dice
- Image Analysing
- Puzzles

UNIT III- UNDERSTANDING AND ANALYSING DATA

- Problems on Ages
- Data Interpretation
- Logarithms
- Syllogism
- Data Sufficiency
- Blood Relation

UNIT IV- BANKING PROBLEMS

- Percentage
- Profit and Loss
- Interest Calculation

UNIT V- ADVANCEMENT TOWARDS GRAMMAR AND BEHAVIOURAL SKILLS

- Statement and Assumption
- Verbal Analogy
- Jumbled Sentence
- Error Spotting
- Sentence Completion
- Sentence Correction
- Implementing and Enhancing Soft Skills

REFERENCE:

1. Aptitude by Er. Rapid Quantitative Deepak Agarwal and Mr. D.P Gupta
2. Numerical Ability and Quantitative Aptitude for Competitive examinations by P.K.Mittal.
3. Quantitative Aptitude - Quantum CAT by Sarvesh K Verma
4. Personal Development and Soft Skills by Barun K Mitra, Oxford Higher Education
5. Soft skills an integrated approach to maximize personality by Sangeetha Sharma, Gajendra Singh Chauhan, Wiley Publishing.

COURSE OBJECTIVES:**To make the students**

1. To have a practical orientation towards the principles of investment, pricing and valuation
2. To learn the various methodologies of financial analysis
3. Analyze, value and forecast the securities performance using various models
4. To understand the basics of industry analysis
5. Exhibit the capacity to construct portfolios and arrive at optimal portfolios
6. To learn basics of portfolio management

COURSE OUTCOMES:**Learners should be able to**

1. Learn basics of investment decision.
2. Understand the market efficiency.
3. Demonstrate a basic understanding of investments and the nuances of investing
4. Analyze and apply models to securities performance and forecasting
5. Understand the valuation methods
6. Construct optimal portfolios and evaluate them using models

UNIT: I

Objectives of Investment Decisions - Introduction; Types of Investors; Constraints; Goals of Investors. - Primary and Secondary Markets; Trading in Secondary Markets - Money Market; Repos and Reverse Repos; Bond Market; Common Stocks - Fixed Income Securities

UNIT: II

Capital Market Efficiency: Introduction; Market Efficiency; Departures from the EMH - Analysis of Financial Statements; Financial Ratios (Return, Operating and Profitability Ratios); Valuation of Common Stocks; Technical Analysis."

UNIT: III

Modern Portfolio theory - Introduction; Diversification and Portfolio Risks; Equilibrium Models The CAPM - Multifactor Models; The Arbitrage Pricing Theory.

UNIT: IV

Valuation of Derivatives - Introduction; Forwards and Futures; Call and Put Pricing; Black-Scholes Formula

UNIT: V

Investment Management - Introduction; Investment Companies; Active vs. Passive Portfolio Management; Cost of Management –Entry/Exit Loads Fees; Net Asset Value; Classification of Funds; Other investment companies; Performance assessment of managed funds

SUGGESTED READINGS

1. NSE Academy, NCFM – Investment Analysis and Portfolio Management Module, Mumbai
 2. Investment Analysis and Portfolio Management, by Prasanna Chandra, McGraw Hill Education; Fifth edition
 3. Investment Management: Security Analysis and Portfolio Management, by Bhalla V.K., S Chand & Company
 4. Security Analysis And Portfolio Management, by Kevin S, PHI Learning Pvt Ltd; 2nd edition
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COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To compute time value of money
3. To calculate cost of capital
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems
6. To gain a lifelong learning for applying the financial management concepts in analyzing the business problems.

COURSE OUTCOMES:**Learners should be able to**

1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems
6. Gain the lifelong learning of financial management concepts and apply in the business environment.

UNIT I

Introduction: Meaning- Definition, Nature, Scope and Objectives of Financial Management, Evolution of Financial Management, Types of financial decisions - Key Decision Areas in Financial Management - Key activities of Finance Manager Changing Role of Finance Managers. Financial Planning: Meaning- Definition- Objectives - Steps - Factors affecting financial planning- Estimation of financial requirements of a firm.

UNIT II

Time value of Money: Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book value - Risk and Return- Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement -Cash Flow Statement - Financial Ratio -Common Size Statement - Comparative statement -Trend Analysis -Time Series.

UNIT III

Financing Decisions: Meaning of Cost of Capital - Sources of finance – Components' of Cost of Capital (Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure:

Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach)- Determination of Capital Structure.

UNIT IV

Capital Budgeting: The Capital Budgeting Process - Cash Flow Estimation – Payback - Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index. Capital Rationing: Introduction-Types - Steps involved in capital rationing -Various approaches to Capital Rationing. Financial leverage: Introduction- Operating- Financial & Combined Leverage.

UNIT V

Dividend Decisions: Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation- Walter's Model - Gordon's Model - MM Approach - Cash and Stock Dividend - Dividend Policies in Practice. **Working Capital Decisions:** Concept of Working Capital - Operating & Cash Cycles - Sources of Short-Term Finance - Working Capital Estimation - Cash Management - Receivables Management and Inventory Management.

Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:

1. Pandey. I.M. (2016). *Financial Management*, 11th edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13th edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.
8. https://swayam.gov.in/nd2_cec20_mg10/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting
6. To gain a lifelong learning for applying the management accounting concepts in analyzing the business problems

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting
6. Gain the lifelong learning of management accounting concepts and apply in the business environment.

UNIT I

Management Accounting – Introduction –Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost control and Cost Reduction - Cost management.

UNIT II

Financial Statement Analysis - Horizontal and Vertical Analysis -Ratio Analysis: Meaning – Advantages – Limitations - Classifications of ratios - Fund Flow Statement: Meaning – Uses – Limitations - Sources and uses of funds - Cash Flow Statement: Meaning – Uses – Limitations - Sources and uses of cash - AS3 Standard format.

UNIT III

Standard Costing - Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing –Advantages -Limitations and Applications. Variance Analysis – Material –Labour -Overheads and Sales Variances. Disposition of Variances - Control Ratios.

UNIT IV

Marginal Costing and Decision Making - Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

UNIT V

Budgetary Control and Contemporary Issues - Budgeting and Budgetary Control: Concept of budget -Budgeting and Budgetary Control –Objectives -Merits and Limitations. Budget Administration - Functional budgets - Fixed and Flexible Budgets - Zero Base Budgeting - Programme and Performance Budgeting.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015)Management and Cost Accounting,6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
6. https://swayam.gov.in/nd1_noc20_mg65/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of marketing
2. To understand the various forms of market segmentation
3. To learn the product development and branding strategies
4. To know the pricing and distribution strategies
5. To know the Digital Marketing concepts
6. To aware on recent trends in marketing

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concepts of marketing
2. Understand the various forms of market segmentation
3. Learn the product development and branding strategies
4. Know the pricing and distribution strategies
5. Know the Digital Marketing concepts
6. Aware on recent trends in marketing

UNIT I

Marketing –Introduction - Market and Marketing - Exchange Process - Core Concepts of Marketing - Exchange concept - Production concept - Product concept - Sales/selling concept - Modern Marketing Concept - Societal Marketing Concept - Impact of Marketing Concepts and its Applicability - Functions of Marketing - Importance of Marketing - Marketing Orientations. Environmental Scanning: Analysing the Organization's Micro Environment - Company's Macro Environment - Differences between Micro and Macro Environment - Techniques of Environment Scanning.

UNIT II

Market Process and Segmentation - The Marketing Process – Introduction - Marketing Mix-The Traditional 4Ps - The Modern Components of the Mix- The Additional 3Ps - Developing an Effective Marketing Mix - Marketing Planning - Marketing Implementation and Control.**Segmentation:** Concept of Market Segmentation - Benefits of Market Segmentation - Requisites of Effective Market Segmentation - The Process of Market Segmentation - Bases for Segmenting Consumer Markets - Targeting (T) - Market Positioning (P).

UNIT III

Product Management – Decisions - Development and Lifecycle Strategies: Introduction - Levels of Products - Classification of Products - Product Hierarchy - Product Line Strategies - Product Mix Strategies - Packaging and

Labelling - New Product Development - Product Life Cycle (PLC). **Brand and Branding Strategy:** Introduction - Brand and Branding - Advantages and disadvantages of Branding - Brand Equity - Brand Positioning - Brand Name Selection - Brand Sponsorship - Brand Development.

UNIT IV

Pricing and Distribution Management - Pricing: Introduction - Factors Affecting Price Decisions - Cost Based Pricing - Value Based and Competition Based Pricing - Product Mix Pricing Strategies - Adjusting the Price of the Product - Initiating and Responding to the Price Changes. **Distribution Management:** Introduction - Need for Marketing Channels - Decisions Involved in Setting up the Channel - Channel Management Strategies - Introduction to Logistics Management - Introduction to Retailing – Wholesaling.

UNIT V

Digital Marketing - Meaning - Benefits of Digital Marketing - Digital vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - SWOT Analysis - Target Group Analysis - Digital Marketing Platforms and Strategies. **Social Marketing** - Online Marketing -Direct Marketing -Services Marketing -Green Marketing - Rural Marketing – Consumerism. **Customer Relationship Marketing** - Customer Database, Attracting and Retaining Customers, Customerism in India.

SUGGESTED READINGS:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri , (2018), *Principles of Marketing*, 17th edition, Pearson Education, NewDelhi
2. V. S. Ramaswamy , S. Namakumari (2018), *Marketing Management: Indian Context Global Perspective*, 6th edition, , Sage Publications India (P) Ltd., NewDelhi
3. Philip Kotler, Kevin Lane Keller, (2017), *Marketing Management*, 15th edition, Pearson Education, NewDelhi
4. Rajan Saxena (2017), *Marketing Management*, 5th edition, McGraw Hill Education, NewDelhi.
5. Philip Kotler (2017), *Marketing 4.0: Moving from Traditional to Digital*, Wiley, NewDelhi
6. https://swayam.gov.in/nd1_noc20_mg68/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the basic Concept of Income Tax Act, 1961.
2. To impart the knowledge on computation of salary and house property income
3. To acquire the rules and provisions relating to computation of professional and business income
4. To know the provisions of computation of income from other sources.
5. To be familiar with the laws pertaining to computation of total income and tax liability
6. To assess the total income and tax liability of individual.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the basic Concept of Income Tax Act, 1961.
2. Impart the knowledge on computation of salary and house property income
3. Acquire the rules and provisions relating to computation of professional and business income
4. Know the provisions of computation of income from other sources.
5. Familiar with the laws pertaining to computation of total income and tax liability
6. Assess the total income and tax liability of individual

UNIT I

Basic Concepts - An Overview of Income Tax Act, 1961 - Introduction - Important Definitions- Income - Agricultural Income - Assessee - Previous Year - Assessment Year - Residential Status - Basis of Charge - Scope of Total Income - Tax Rates in accordance with the applicable Finance Act for the relevant assessment year - Exempted Income u/s 10.

UNIT II

Computation of Income from Salary and House Property: Salary –Meaning – Allowances – Perquisites - Profits in lieu of Salary - Deductions against Salary - Incomes Exempt from Tax. **House Property** - Chargeability - Owner of house property - Determination of Annual Value - Deduction from Net Annual Value - Unrealized Rent – Exemptions - Computation of Income from House Property.

UNIT III

Computation of Income from Profits and Gains from Business and Profession - Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts. **Capital Gain:**

Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

UNIT IV

Computation of income from Other Sources: Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions. Exemptions/Deduction -**Set Off and/or Carry Forward of Losses:** Rebate and Relief - Income's not included in Total Income- Tax Holidays- Clubbing of Income - Aggregation of Income.

UNIT V

Computation of Total Income and Tax Liability: Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

1. V.P. Gaur and Narang, Puja Ghai, Rajeev Puri (2020), 'Income Tax Law and Practice', Kalayani Publishers, Chennai.
2. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
4. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
5. Dr. Vinod.K.Singhanian, Dr Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
6. Monica Singhanian Vinod K Singhanian (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
8. <https://www.coursera.org/learn/international-taxation>

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship
6. To understand the systematic process to select and screen a business idea

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship
6. Understand the systematic process to select and screen a business idea

UNIT I

Entrepreneurship –Meaning -Scope and Importance of Entrepreneurship - Evolution of Entrepreneurial Thought - Entrepreneurship as a Career Option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Scholl hammer's Classification) - Entrepreneurship in Different Contexts - Technopreneurship, Cultural Entrepreneurship, International Entrepreneurship, Netpreneurship, Ecopreneurship, and Social Entrepreneurship

UNIT II

Types of Business Entities - Micro, Small and Medium Enterprises - Concept of Business Groups and Role of Business Houses and Family Business in India. Values, Business Philosophy and Behavioural Orientations of Important Family Business in India. - Managerial Roles and Functions in a Small Business -Entrepreneur as the Manager of his Business

UNIT III

Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

UNIT IV

Sources of Business Ideas and Feasibility Studies - Sources of Business Ideas - Tests of Feasibility. Significance of Writing the Business Plan/ Project Proposal - Contents of Business Plan/ Project Proposal - Designing Business Processes, Location, Layout, Operation, Planning and Control - Preparation of Project Report. Project Submission/ Presentation and Appraisal - external agencies, -Financial/Non-Financial Institutions.

UNIT V

Government Assistance for the Promotion of Entrepreneurship - Business Incubation - Introduction - Evolution of Business Incubators – Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries –Successful Business Incubator- Business Incubators and Facilitators in India - Incubators help Start-ups get Funding- Role of Business Incubator in the Present Scenario – Startup – Standup- Mudra – ASPIRE.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGraw-Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
6. https://swayam.gov.in/nd1_noc20_hs66/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the Digital Marketing Planning and Structure
2. To know the Facebook Marketing Fundamentals
3. To utilize Google AdWords for efficient digital marketing scenarios
4. To Learn and implement techniques using YouTube for real time marketing analytics.
5. To Apply email marketing and content writing for developing and enhancing digital marketing
6. To utilize the knowledge of digital marketing financial products for real time practice.

COURSE OUTCOMES:**Learners should be able to**

1. Describe, define and apply the major components of Digital Marketing.
2. Learn and apply Facebook Marketing strategies.
3. Utilize Google AdWords for efficient digital marketing scenarios.
4. Learn and implement techniques using YouTube for real time marketing analytics.
5. Apply email marketing and content writing for developing and enhancing digital marketing.
6. Utilize the knowledge of digital marketing financial products for real time practice.

UNIT I: Digital Marketing Planning and Structure

Inbound vs Outbound Marketing- Content Marketing- Understanding Traffic- Understanding Leads- Strategic Flow for Marketing Activities- WWW- Domains- Buying a Domain- Website Language & Technology- Core Objective of Website and Flow- One Page Website- Strategic Design of Home Page- Strategic Design of Products & Services Page- Strategic Design of Pricing Page- Portfolio- Gallery and Contact Us Page- Call to Action (Real Engagement Happens)- Designing Other Pages- SEO Overview- Google Analytics Tracking Code- Website Auditing- Designing WordPress Website.

UNIT II: Facebook Marketing Fundamentals

Profiles and Pages- Business Categories- Getting Assets Ready- Creating Facebook Pages- Page Info and Settings- Facebook Page Custom URL- Invite Page Likes- Featured Video- Pin Post and Highlights- Scheduling Posts- Facebook Events- Reply and Message-

Facebook Insights Reports- Competitor's Facebook Page- Ban User on Facebook Page- Connect with Twitter. Facebook Ad Campaigns: Organic v/s Paid- Defining Ad Objective- Performance Matrix- Ad Components- Designing Creative Image- Facebook Ad Structure- Setting Up Facebook Ad Account- Create Ad –Targeting- Create Ad –Budgeting- Create Ad –Creative- Content and CTA- Boosting Page Posts- Page Promotion- Video Promotion- Similar Ads and Audiences- Tracking Pixels Code- Remarketing -Website Visitors- Custom Audiences -Look Alike- Custom Audience -Saved Group- Managing and Editing Ads- Ad Reports and Ad Insights- Billing and Account. Facebook Business Manager- People- Pages and Roles- Ad Accounts Configurations- Ad Agencies and Assigning- Shared Login for FB Business A/c- Power Editor- Email Targeting on Facebook- Facebook Offers- CTA on Page- Posts for Location- Save Time with Third Party Tools- Case Studies.

UNIT III: Google Adwords

Understanding Adwords- Google Ad Types- Pricing Models- PPC Cost Formula- Ad Page Rank- Billing and Payments- Adwords User Interface- Keyword Planning- Keywords Control- Creating Ad Campaigns- Creating Text Ads- Creating Ad Groups- Bidding Strategy for CPC- Case Studies. PPC- CPM- CPA - Other Measuring Tools- Bidding Strategy on Location- Bidding Strategy on Schedule- Bidding Strategy on Devices- Conversion Tracking Code- Designing Image Ads- Creating Animated Ads- Examples on Animated Ads- Creating Video Ads- Youtube Video Promotion- Hi-Jack Competitor's Video Audience- Case Studies. Remarketing Strategies- Remarketing Rules- Remarketing Tracking Code- Linking Google Analytics- Designing Remarketing Images- Shared Budget- GWD Software- Case Studies.

UNIT IV: YouTube Marketing

Video Flow- Google Pages for YouTube Channel- Verify Channel- Webmaster Tool – Adding Asset- Associated Website Linking- Custom Channel URL- Channel ART- Channel Links- Channel Keywords- Branding Watermark- Featured Contents on Channel- Channel Main Trailer- Uploading Videos- Uploading Defaults- Creator Library- Case Studies. Channel Navigation- Video Thumbnail- CTA –Annotation- CTA –Extro- CTA – Cards for Mobile- Redirect Traffic to Website- Post Upload Enhancements- Live Broadcasting- Managing Playlists- Managing Comments- Managing Messages- Monetization with Adsense- Paid Youtube Channel- Channel Analytics- Real Time Analytics- Case Studies.

UNIT V: Email Marketing - Content Writing

Email Machine –The Strategy- Email Frequency- Why People Don't Buy- The Fuel – Value- Triggers in Email using 4Ps- Sequence of Email Triggers- Email Example - Topic-Intro- Product- Secondary Value- Fear- Regret- Ask for Sales- Reinforcement- Offers Announcements- Urgency- Cross Sales- Re-Engagement- Buyer vs Consumer. Email Software and Tools- Importing Email Lists- Planning Email Campaign- Email Templates and Designs- Sending HTML Email Campaigns- Web Forms Lead Importing- Integrating Landing Page Forms- Campaign Reports and Insights- Segmentation Strategy- Segmentation Lists- Auto-Responder Series- Triggering Auto – Responder Emails- Auto Responder Actions- Case Studies.

SUGGESTED READINGS:

1. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, Cory Rabazinsky,
2. Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales with Email Marketing, Ian Brodie
3. Social Media Marketing All-In-One for Dummies, Jan Zimmerman and Deborah.
4. Melton, J., & Simon, A. R. (1993). Understanding the new SQL: a complete guide. Morgan Kaufmann.
5. Feuerstein, S., & Pribyl, B. (2005). Oracle pl/sql Programming. " O'Reilly Media, Inc."
6. Melton, J., & Simon, A. R. (2001). SQL: 1999: understanding relational language components. Elsevier.
7. Kriegel, A. (2011). Discovering SQL: a hands-on guide for beginners. John Wiley & Sons.
8. <https://learnsql.com/blog/most-popular-sql-databases-2020/>
9. <https://www.dataquest.io/blog/why-sql-is-the-most-important-language-to-learn/>
10. <https://medium.com/better-programming/5-trends-in-big-data-and-sql-to-be-excited-about-in-2020-1489464e7aee>
11. <https://www.incworx.com/blog/sql-server-2020>

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of growth of International Trade
2. To know modes of foreign investment
3. To understand the instruments dealt on foreign exchange
4. To know the various risks associated with international trade
5. To understand the concepts of balance of payment and trade
6. To utilize the knowledge of international business for lifelong practice.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade
6. Utilize the knowledge of international business for lifelong practice.

UNIT I

Growth of International Trade – Globalisation and its Consequences - Multinational Companies –Merits and Demerits. International Financial System. International Monetary System- Gold Standard, the Bretton Woods system of Exchange Rates, Current Exchange Rate Regimes. International Monetary Fund- Resources and Lending Facilities.

UNIT II

Foreign Direct Investment – Meaning and Definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures - Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

UNIT III

Foreign Exchange–Meaning - Foreign Exchange Dealings and Transactions – Spot Market and Forward Market. Factors Influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants - Participants of Foreign Exchange Markets - Types of Transaction and Financial instruments of Foreign Exchange Market.

UNIT IV

Foreign Exchange Risk and Transaction risk - Types of Foreign Exchange exposure and risk - Transaction exposure – Operating exposure - Translation exposure -

Management of Transaction Risk – hedging -Currency diversification -Risk Sharing – Invoicing -Netting and offsetting. Management of Operating Risk. Management of Translation exposure

UNIT V

Balance of Payment and Balance of Trade -Meaning -Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account -Deficit and Surplus -Significance of Balance of Payment statement.

SUGGESTED READINGS

1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.
2. Aswathappa K (2010), International Business, Tata McGraw-Hill Education, New Delhi.
3. Justin Paul(2010), International Business, Prentice Hall India Learning Private Limited, New Delhi.
4. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
5. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
6. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani(2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
7. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
8. Varma Sumati (2020), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.
9. https://swayam.gov.in/nd1_noc20_mg54/preview

COURSE OBJECTIVES:**To make the students**

1. To enable the students to acquire the basic knowledge on the application of income tax law and practice
2. To make the students to learn the techniques and application of E-filing of income tax returns and calculation of TDS.
3. To prepare format and procedure of Provision and Procedures of VAT
4. To Prepare the procedure for valuation of Application for Getting PAN / TAN
5. To Prepare E- payment of tax on total income and tax calculator
6. To prepare ITR V Receipt Status

COURSE OUTCOMES:**Learners should be able to**

1. Enabling the students to acquire the basic knowledge on the application of income tax law and practice
2. Making the students to learn the techniques and application of E-filing of income tax returns and calculation of TDS.
3. Preparing the format and procedure of Provision and Procedures of VAT
4. Preparing the procedure for valuation of Application for Getting PAN / TAN
5. Preparing E- payment of tax on total income and tax calculator
6. Preparing the ITR V Receipt Status

The following are the list of programmes

1. Creation of login of e- filing
2. E- Filing of income tax returns,
2. Calculation of TDS
3. Provision and Procedures of VAT
4. Compulsory On-Line filing of returns for specified assesses.
5. Application for Getting PAN / TAN
6. E- payment of tax on total income and tax calculator
7. Submit returns or various forms
8. Rectification of Mistakes
9. ITR V Receipt Status
10. Outstanding tax demand and refund status

SUGGESTED READINGS:

1. V.P. Gaur and Narang, Puja Ghai, Rajeev Puri (2020), 'Income Tax Law and Practice', Kalayani Publishers, Chennai.

2. Dr. H.C Malhotra, Dr. S P Goyal(2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
4. CA AtinHarbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
5. Dr. Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
6. Monica Singhania Vinod K Singhania (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
7. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.
8. <https://www.coursera.org/learn/international-taxation>

COURSE OBJECTIVE:**To make the students**

1. To understand and draft policies for growth of a company
2. To draft marketing strategies for a company survival
3. To ascertain the appropriate inventory management techniques
4. To ascertain methods to be followed for containing pollution
5. To understand value system and social commitment of companies
6. To utilize the knowledge of Entrepreneurship for lifelong practice.

COURSE OUTCOMES:**Learners should be able to**

1. Understand and draft policies for growth of a company
2. Draft marketing strategies for a company survival
3. Adopt appropriate inventory management techniques
4. Implement methods for containing pollution
5. Understand value system and social commitment of companies
6. Utilize the knowledge of Entrepreneurship for lifelong practice.

LIST OF EXERCISES:

1. Drawing a profile of a successful entrepreneur.
2. Studying a public sector undertaking and highlighting its success/failure, by analysing the factors responsible.
3. Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
4. A study of competition in business by choosing two or more rivals in the market and analysing their strengths and weaknesses.
5. Take the school itself for a case study and analyse any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.
6. A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular? A case study on the ways in which a business unit has mobilized its financial resources.

7. A case study on the enterprise management techniques adopted by a business house.
8. A case study on the marketing strategies of a successful consumer durable company.
9. A case study on the financial management of a Public Limited Company.
10. A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
11. Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
12. Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
13. Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.
14. Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
15. Study on environment friendly companies and their contribution to preservation.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.
6. https://swayam.gov.in/nd1_noc20_hs66/preview

B.Com. (FA)

2022-2023

22FAU521

INTERNSHIP

Semester – V

- - 2C

Instruction Hours / week: L: 0 T: 0 P:0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting
2. To know about the accounting process and preparation of final accounts of a sole trader.
3. To understand the cost concepts, types of costing and preparation of cost sheet.
4. To understand the concepts of management accounting
5. To compute financial statement analysis
6. To prepare common size and comparative statements

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts of a sole trader.
3. Know the cost concepts, types of costing and preparation of cost sheet.
4. Understand the concepts of management accounting
5. Compute financial statement analysis
6. Prepare common size and comparative statements

UNIT I

Fundamentals of Accounting - Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concepts - Accounting Conventions - Accounting Cycle - Branches of Accounting - Basis of Accounting

UNIT II

Journal and Ledger: Journal- General format - Objectives - Ledger folio – Ledger – Proforma of Ledger account – Posting of Accounts – Trial Balance – Subsidiary books – Cash Book.

UNIT- II

Final Accounts - Trading Account – Proforma - Profit and Loss Account - Balance Sheet - Adjusting Entries. (Simple Problems only)

UNIT IV

Cost Accounting – Meaning - Objectives - Advantages of Cost Accounting - Difference Between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - Preparation of Cost sheet.

UNIT V

Management Accounting – Introduction – Meaning – Objectives - Nature and Scope of Management Accounting - Difference between Cost Accounting and Management Accounting - Cost management. Preparation of Financial Statements Analysis – Comparative and Common size Statements – Trend analysis.

SUGGESTED READINGS

1. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) , Advanced Accounts. Vol.-I., 19th Edition, S. Chand & Co., New Delhi.
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) Advanced Accountancy Principles of Accounting, Kalyani Publishers, Ludhiana
4. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th edition, Kalyani Publishers, New Delhi.
5. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
6. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
7. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the Concept of auditing,
2. To learn the audit techniques
3. To understand the rights and duties of auditors
4. To learn on verification and valuation of assets and liabilities
5. To understand the audit of Joint Stock companies
6. To apply the best auditing process as lifelong practice

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Concept of auditing,
2. Learn the audit techniques
3. Understand the rights and duties of auditors
4. Verify and value of assets and liabilities
5. Understand the audit of Joint Stock companies
6. Apply the best auditing process as lifelong practice

UNIT I

Auditing– Origin – Meaning - Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT II

Internal Control and Check - Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III

Verification and Valuation of Assets and Liabilities - Verification and Valuation of Assets- Verification and Valuation of Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT IV

Audit of Joint Stock Companies – Introduction – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Type.

UNIT V

Investigation –Meaning - Objectives of Investigation – Audit of Computerized Accounts
– Electronic Auditing – Investigation under the provisions of Companies Act.

SUGGESTED READINGS:

1. R.G.Saxena (2020). Principles and Practice of Auditing, Himalaya Publishing House
2. B.N. Tandon (2015), “ Handbook on Practical Auditing” ,S Chand Company Ltd
3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House,
4. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>

COURSE OBJECTIVES:**To make the students**

1. To know the structure of Indian Banking Industry
2. To understand the functions of Reserve Bank of India
3. To understand procedures on sound lending
4. To understand the Banker and Customer Relationship
5. To know the features of negotiable instruments
6. To understand the recent concepts on banking

COURSE OUTCOMES:**Learners should be able to**

1. Know the structure of Indian Banking Industry
2. Understand the functions of Reserve Bank of India
3. Familiarize on Sound lending practices
4. Understand the Banker and Customer Relationship
5. Know the features of negotiable instruments
6. Understand the recent concepts on banking

UNIT I

Banking System in India – Structure of Indian Banking System – Private and Public Sector Bank - Regional Rural Banks – Land Development Banks – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India. Non-Banking Financial Institutions - Meaning- Classification - Functions – Commercial Bank Vs Non-Banking Companies – Services rendered by Non-Banking Financial Companies.

UNIT II

Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.

UNIT III

Banker and Customer – Definition – Relationship between Banker and Customer – General Relationship and Special Relationship – Types of Accounts. Lending – Principles of Sound Lending – Different Types of Lending.

UNIT IV

Negotiable Instruments- Salient Features- Crossing- Endorsement – Fixed Deposits Receipt – Different Types of Customers – Individual and Institutions – Lunatics – Minors

– Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Non-profit Organizations.

UNIT V

Recent Developments in Banking – Core Banking Solution-Electronic Banking –ATM Debit/Credit Card –RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)- Micro Finance-Role and Benefits – Payment banker.

SUGGESTED READINGS:

1. Gordon and Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru
2. Tandon, M.L.(2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
3. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
4. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai
5. https://swayam.gov.in/nd2_cec20_mg08/preview
6. https://swayam.gov.in/nd1_noc20_mg32/preview

COURSE OBJECTIVES:**To make the students**

1. To understand the Indirect Administration practices in India
2. To understand the concept of Goods and Services Taxes
3. To gain knowledge on concept of Time and Place of supply
4. To understand the concept and method of computing input tax credit
5. To comprehend the procedural compliance under GST
6. To understand the fundamental principles and practices of customs act

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Indirect Administration practices in India
2. Understand the concept of Goods and Services Taxes
3. Gain knowledge on concept of Time and Place of supply
4. Understand the concept and method of computing input tax credit
5. Comprehend the procedural compliance under GST
6. Understand the fundamental principles and practices of customs act

UNIT I

Concept of Indirect Taxes - Concept of Indirect Taxes at a Glance - Background - Constitutional Powers of Taxation - Indirect Taxes in India – An overview - Pre-GST Tax Structure and Deficiencies - Administration of Indirect Taxation in India - Existing Tax Structure.

UNIT II

Basics of Goods and Services Tax ‘GST’ - Basics Concept and Overview of GST - Constitutional Framework of GST - GST Model – CGST / IGST / SGST / UTGST - Taxable Event - Concept of Supply Including Composite and Mixed Supply - Levy and Collection of CGST and IGST- Composition Scheme and Reverse Charge - Exemptions under GST.

UNIT III

Concept of Time, Value & Place of Taxable Supply - Basic concepts of Time and Value of Taxable Supply - Basics concept of Place of Taxable Supply. Input Tax Credit and Computation of GST Liability- Overview.

UNIT IV

Procedural Compliance under GST – Registration - Tax Invoice - Debit and Credit Note - Account and Record - Electronic way Bill – Return - Payment of Tax - Refund Procedures - Audit. Basic overview on Integrated Goods and Service Tax (IGST) - Union Territory Goods and Service tax (UTGST) and GST Compensation to States.

UNIT V

Overview of Customs Act - Overview of Customs Law - Levy and Collection of Customs Duties - Types of Custom Duties - Classification and Valuation of Import and Export Goods – Exemption - Officers of Customs - Administration of Customs Law - Import and Export Procedures – Transportation and Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances - Refund.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS :

1. Balachandran, V (2021) Text book of GST & Custom Laws, Sultan Chand and Sons, New Delhi
2. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
3. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
4. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
5. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
6. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>
7. https://swayam.gov.in/nd2_nou20_cm02/preview

COURSE OBJECTIVES:**To make the students**

1. To help the students in understanding the basics of financial planning and wealth management.
2. To explain the role of financial planners
3. To help students analyse a company's performance and make appropriate recommendations
4. Students will be able to handle investment advisory, selection and evaluation of investment products with corresponding risk and return, keeping in mind regulatory aspects of income tax etc. to maximise the return on investment for the clients.
5. To understand the constituents of Financial Planning
6. To get awareness on the ethical principles and their applications in the financial advisory industry.

COURSE OUTCOME:**Learners should be able to**

1. Know the key concepts of one's financial life
2. Understand the concept of financial planning and the steps involved
3. Understand the importance of saving and budgeting and the power of compounding
4. Familiarize with various investment options and saving and investment products
5. Familiarize with Stock Markets and Mutual Fund
6. Understand the regulatory and operational aspects of financial transactions

UNIT. I Introduction to Indian Financial Market, Segments and Performance

Structure of Indian Financial Markets - the role of various Regulators regulating Indian Financial Markets - describe the nature, functions and types of issues in Primary Markets, Secondary Markets - various tools and options in equity investing – direct, IPOs, Mutual funds and PMS, - debt markets - Understand the structure of Foreign Exchange Market

UNIT. II Selection and Analysis of Mutual Funds & other Investment Products

Describe the meaning and features of a mutual fund - regulatory framework for mutual funds - various types of mutual fund products - taxation of Mutual Fund Products - Define

and describe the various types of alternate investments - Understanding risk, return and portfolio construction principles, Learn about Return targets, risk profile and optimisation - Evaluate mutual fund portfolios for revisions and rebalancing, Understand and Interpret the impact of elements of macroeconomic policies on asset allocation Interpret behavioural biases in decision making and portfolio management,

UNIT. III Managing Investment Risks and Measuring Returns

Define Risk, Know the Common Types of Risk, understand how to measure risk. Understanding the concept of return, Define and understand how to apply the following return concepts, Understand and apply the concept of compounding, Compute Real rate of return vs. nominal return, Compute Tax adjusted return, Compute Risk-adjusted Returns

UNIT. IV Personal Financial, Insurance Planning, Retirement, Tax and Estate Planning

Understand what constitutes financial planning, understand assets, liabilities and net worth, Understand the preparation of budget, Describe the financial planning delivery process. Asset classes, Portfolio construction, Practical asset allocation and Rebalancing Strategies, Explain the need for portfolio monitoring and re-balancing. Understand the need for insurance in personal finance, Compute and interpret personal finance ratios, Understand the retirement planning process, Understand and estimate retirement corpus, determining the retirement corpus, Describe retirement products and their features. Understand Income tax principles - Describe Estate Planning.

UNIT. V Regulatory, Compliance, Ethical Issues and Operational Aspects of financial transactions

Describe the provisions of the SEBI (Investment Advisers) Regulations, 2013, Describe overall framework of the regulatory system, explain roles of regulators in detail: MoF, MCA, SEBI, RBI, IRDA, PFRDA, Discuss the role of Self-regulatory organizations, Discuss the provisions of PMLA, 2002, Detail codes of conduct by SEBI, AMFI, etc, discuss ethical issues in providing financial advice, Describe investor complaint redressal mechanism. Know Investor types and the acquisition process, learn about PAN, KYC and other processes, know about the Demat and Remat processes, learn about the PoA and other agreements, Understand the processes involved for account opening of NR investors

SUGGESTED READINGS:

1. NISM (2019), *NISM-Series-X-A Investment Advisor (Level 1)*, Delhi: Taxmann
2. NISM (2019), *NISM-Series-X-B Investment Advisor (Level 2)*, Delhi: Taxmann
3. Sundar Sankaran, “Wealth Engine: Indian Financial Planning & Wealth Management Handbook”, Vision Books (2012)
4. Scott David L, “How to Manage Your Investment Risks and Returns” Vision Books
5. Mutual Funds Guide 2015, Value Research SEBI Investor Grievances – Rights and Remedies

B.Com. (FA)				2022-2023	
22FAU603A	HUMAN RESOURCE MANAGEMENT				Semester – IV
					8H – 6C
Instruction Hours / week:	L: 8	T: 0	P: 0	Marks: Internal: 40	External: 60
					Total: 100
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:

To make the students

1. To update knowledge on latest trends in human resource management
2. To comprehend the concept of job analysis
3. To choose right form of training and performance appraisal techniques
4. To determine compensation and rewards for employees and workers
5. To build harmonious relationship between management and employees
6. To formulate dispute settlement strategy for global business

COURSE OUTCOMES:

Learners should be able to

1. Update knowledge on latest trends in human resource management
2. Comprehend the concept of job analysis
3. Choose right form of training and performance appraisal techniques
4. Determine compensation and rewards for employees and workers
5. Build harmonious relationship between management and employees
6. Formulate dispute settlement strategy for global business

UNIT I

HRM and Latest Trends in HR – Introduction to Human Resource Management– Functions and Importance of HRM – Globalization and Challenges to HR manager –Diversity Management – Strategic Human Resource Management – HR Audit Accounting - HR Analytics.

UNIT II

HRP, Selection, Recruitment and Job Analysis - Human Resource Planning and Staffing - Human Resource Planning and Forecasting – Job Analysis –Recruitment – Employee Testing and Selection – Interviewing for Selection – Employee Socialization – Employee Termination and Exit Interviews. Job Analysis and Design – Process of Job Analysis - Job description, Job Specification, Job Rotation, Job Enrichment- Job Enlargement – Job Enhancement - Recruitment and Selection: Sources of Recruitment, Recruitment Process – Process of Selection - Induction and Placement.

UNIT III

Training, Performance Management and Career Development- Training Need Assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management Development Programs - Talent Management – Techniques of Performance Appraisal – Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance Appraisal- Process – Traditional and Modern Methods - 360⁰ - 720⁰ feedback – Ethics of Performance Appraisal

- Challenges to Performance Appraisal – Career and Development Planning- Mentoring – Coaching – Succession Planning.

UNIT IV

Compensation and Managing Quality - Establishing Pay plans: Basics of Compensation - Factors Determining pay rate - Current Trends in Compensation - Job Evaluation - Pricing Managerial and Professional jobs - Computerized job evaluation.

Pay for performance and Financial incentives: Money and Motivation - Incentives for Operations Employees and Executives - Organization wide Incentive Plans - Practices in Indian Organizations. Benefits and Services: Statutory Benefits - non-statutory (voluntary) benefits - Insurance Benefits - Retirement Benefits and other Welfare Measures to build employee commitment.

UNIT V

Labour Relations and Employee Security - Industrial relation and Collective Bargaining: Trade Unions - Collective Bargaining - Future of Trade Unionism. Discipline Administration - Grievances Handling - Managing Dismissals and Separation.

Labour Welfare: Importance and Implications of labour legislations - Employee Health - Auditing HR Functions, Future of HRM Function.

SUGGESTED READINGS:

1. Dessler, G. and BijjuVarkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68h edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management , 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander , Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.
6. https://swayam.gov.in/nd1_noc20_mg15/preview

COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To understand the ethical issues in Operation and Purchase Management
4. To know the ethical practices to be followed on marketing of goods
5. To learn ethical practices to be followed on finance handling
6. To understand the Professional Code of Ethics of Accountants and Company Secretary

COURSE OUTCOMES:**Learners should be able to**

1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. understand the ethical issues in Operation and Purchase Management
4. Know the ethical practices to be followed on marketing of goods
5. Learn ethical practices to be followed on finance handling
6. Understand the Professional Code of Ethics of Accountants and Company Secretary

UNIT I

Introduction to Business Ethics: Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical Organization – Characteristics of an Ethical Organization - Corporate Moral Excellence –Corporate Citizenship, Theories of Ethics – Utilitarian, Separatist and Integrative view of Ethics; Stages of Ethical Consciousness in Business - Relationship between Law and Moral Standards.

UNIT II

Ethical Issues in Human Resource Management: The Principle of Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retirement - Ethical Issues in Operation and Purchase Management –Quality Control - Ethical Problems and Dilemmas in Operations Management - Role of Purchase Manager – Code of Ethics for Purchases - Ethical Issues in Global buyer – Supplier Relationships.

UNIT III

Ethical Issues in Marketing Strategy: Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical Evidence - Ethical Issues and Consumerism – Consumer Protection- Consumer Welfare – Consumer Delight – Consumer Rights.

UNIT IV

Ethical Issues in Finance: Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

UNIT V

Professional Ethics –Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of Cost Accountants – Code of Conduct of Sole Proprietorship Firm - Code of Conduct of Partners – Code of Conduct of Corporates – Code of Conduct of Multinational Corporations.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, 2013, IFAUI Centre for Management Research, Hyderabad
2. Fernando, A.C. (2009), “*Business Ethics – An Indian Perspective*”, Pearson Education, New Delhi
3. John R Boatright (2009), *Ethics and the conduct of Business*, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
4. Cyriac K. (2000), “*Managerial Ethics and Social Issues – Reading and Cases*”, Reading Material for Business Ethics, XLRJ Jamshedpur
5. Fr. Mcgrath, (2008), *Basic Managerial Skills for all*, New Delhi. Prentice Hall of India,
6. Davis Keith and Blomstrom, (1987), *Business, Society and Environment*, Tata Mc Graw Hill Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To make the students understand how Financial models are used to estimate the valuation of a business
2. To apply knowledge and understanding of financial statements
3. To learn to compare businesses to their peers in the industry through various models.
4. To Create and edit flexible charts
5. To understand how financial models are used in strategic planning to test various scenarios, calculate the cost of new projects, decide on budgets, and allocate corporate resources.
6. To build valuation models using different methods

COURSE OUTCOMES:**Learners should be able to**

1. Learners should be able to build their own financial model to evaluate the business value.
2. Build the financial model to identify the portfolio which yields best return.
3. Build the model to reduce the risk while choosing the investment product.
4. To test for market efficiency using simple tests
5. Develop, construct and run an event study analysis of the abnormal returns
6. Estimate betas and calculate a firm's cost of capital

List of Exercises

- Introduction to Financial Modelling
- Built in financial Excel Functions
- Time value and its applications; EMI Modelling; Loan amortization modelling
- Debenture Redemption modelling - Bond valuation
- Introduction to Stock Return ,Beta Volatility (Daily and Annualized) Risk of the Portfolio for N stocks –
- Equal Proportion: Domestic and International Diversification
- Spotting Overpriced/Under-priced Stocks
- Risk optimization model for Two stocks with varying proportions
- Risk optimization model for more than Two stocks with varying proportions
- Target return ratio model using Single Sharpe and Treynors' Index model

- Single Sharpe Index model portfolio construction.
- Valuation
 - Valuation method 1: Comparable Company Analysis
 - Valuation method 2: Precedent Transactions Analysis
 - Valuation method 3: Discounted Cash Flow (DCF) analysis
- Weighted Average Cost of Capital (WACC)
- Building an Integrated Cash Flow Model

SUGGESTED READINGS

1. Financial Modeling in Excel For Dummies, by Danielle Stein Fairhurst, For Dummies; 1st edition
2. Financial Analysis and Modeling using Excel and VBA, by Chandan Sengupta, Wiley; Second edition

COURSE OBJECTIVES:**To make the students**

1. To understand the Indirect Administration practices in India
2. To understand the concept of Goods and Services Taxes
3. To gain knowledge on concept of Time and Place of supply
4. To understand the concept and method of computing input tax credit
5. To comprehend the procedural compliance under GST
6. To understand the fundamental principles and practices of customs act

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Indirect Administration practices in India
2. Understand the concept of Goods and Services Taxes
3. Gain knowledge on concept of Time and Place of supply
4. Understand the concept and method of computing input tax credit
5. Comprehend the procedural compliance under GST
6. Understand the fundamental principles and practices of customs act

1. Provision of GST, the provisions related to levy of UTGST.
2. Whether the following transactions will be considered as supply or not under GST laws (provisions) a) An individual buys a car for personal use and after a year sells it to a car dealer. b) A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. c) Provision of service or goods by a club or association or society to its members.
3. Whether GST would be payable in following independent cases (provisions) : a) A Company Secretary makes payment of LLP Registration fees of Rs. 3,000/- on behalf of their clients and charges the client his professional fee of Rs. 15,000/- along with expenses of Rs. 3,000/- incurred in form of payment to Registrar of Companies. b) A company provides Subsidized Meal facility to employees. It pays Rs. 70/- per plate to the caterer and deducts Rs. 10/- per plate from the employee's salary. c) A pharmaceutical company supplies free samples to doctors. d) Raghunath Temple Charitable trust, registered under section 10(23C)(v) of the Income-tax Act gives on rent a community hall, located within temple premises, to public for organizing a Diwali Mela. Rent charged is Rs. 9,500. e)

Northstar Trucking Ltd. has given on hire 11 trucks to Jaggi Transporters of Mumbai (a goods transport agency) for transporting goods in various parts of the country. The hiring charges for the trucks are Rs. 10,200 per truck per day.

4. Procedure for GST Registration and Filing of GST Returns

5. Procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.

6. XYZ Education Advisory promotes the courses of foreign universities among prospective students. It has tied up with various Universities all over the world. These Universities have engaged them for promotional and marketing activities for promotion of the courses taught by them and making the prospective students aware about the course fee and other associated costs, market intelligence about the latest educational trend in the territory and ensuring payment of the requisite fees to the Universities if the prospective students decide upon pursuing any course promoted by the Applicant. XYZ Education Advisory receives consideration in the form of commission from the foreign University for these services rendered to prospective students. It wants to know whether the service provided to the Universities abroad would be considered “export” within the meaning of Section 2(6) of the Integrated Goods and Services Act, 2017, and, therefore, a zero-rated supply under the CGST Act 2017?

7. IGST Model - “export of goods” and “export of services”. How are exports be treated under GST? Siddharth Transports Ltd., is running a regular tourist bus service, carrying passengers and goods from Coimbatore, Tamil Nadu to Trivandrum, Kerala, with effect from 1st August, 2017 and is charging IGST on transportation services under forward charge mechanism. Discuss whether on Inter-state movement of tourist buses from one depot to another of Siddharth Transports Ltd. would be leviable to IGST.

8. Prescribed offences under CGST/SGST Act

9. Provisions for Anti-Profiteering measure and National Anti-Profiteering Authority (NAA).

10. The applicability of GST Rates for hotels and restaurants.

11. BharghavPesticieds Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in the classification of the goods. Can the company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of

classification of goods? Can the company also seek ruling on issues involving place of supply?

12. Who is a 'casual taxable person' under the GST? Mr. A of Ludhiana is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. A required to obtain registration in the state of Haryana? If yes, how?

13. Basic documents to be filed along with bill of entry

SUGGESTED READINGS:

1. Balachandran, V (2021) Text book of GST & Custom Laws, Sultan Chand and Sons, New Delhi
2. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
3. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
4. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
5. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
6. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>

COURSE OBJECTIVES:**To make the students**

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilise the IT applications for analysis and preparation of report

COURSE OUTCOMES:**Learners should be able to**

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilise the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain

- Introduction
 - Introduction about the industry

- Introduction about the Company
 - Review of literature – Minimum 10 papers from referred journal
 - Need for the Study
 - Objectives
- Research Methodology
 - Research Design
 - Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)