

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

**Curriculum and Syllabus**  
**Regular (2023 – 2024)**



**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)  
(Accredited with A+ Grade by NAAC in the Second Cycle)  
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## **FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT**

### **UNDER – GRADUATE PROGRAMMES**

**(REGULAR PROGRAMME)**

### **REGULATIONS**

**(2023)**

### **CHOICE BASED CREDIT SYSTEM (CBCS)**

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## FACULTY OF ARTS, SCIENC, COMMERCE AND MANAGEMENT UNDERGRADUATE PROGRAMMES REGULAR MODE REGULATIONS – 2023

The following regulations are effective from the academic year 2023-2024 and are applicable to candidates admitted to Undergraduate (UG) programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE) from the academic year 2023-2024 onwards.

### 1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

#### 1.1 UG Programmes Offered

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

S. No.	PROGRAMME	DISCIPLINE
1.	B.Com.	Commerce
2.	B.Com.	Computer Applications
3.	B.Com.	Professional Accounting
4.	B.Com.	Business Process Services
5.	B.Com.	Financial Analytics
6.	B.Com.	International Accounting and Finance
7.	B.Com.	Information Technology
8.	BBA	Business Administration
9.	B.Sc.	Biotechnology
10.	B.Sc.	Microbiology
11.	B.Sc.	Computer Science
12.	B.Sc.	Information Technology
13.	B.Sc.	Computer Technology
14.	B.Sc.	Computer Science (Cognitive Systems)
15.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)
16.	BCA	Computer Applications

## 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 UG Programmes are given below:

Programme(s)	Year of Study	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com., BCA and BBA	I	2	4
	II	4	8
	III	6	12
	IV	4	16

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 from 180 to 182 for UG Programme.

### 3.2. Credit

Credit means the weightage given to each course by the experts of the Board of Studies concerned. Total credits offered are 160 as per the UGC Guidelines for the UG Programme (Four 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 ability enhancement course for Arts, Science, Commerce and Management Programmes. Four

credits are awarded for each course and the examinations will be conducted at the end of each semester.

**4.2.** Major Courses, Minor Courses, Multidisciplinary Courses, Skill Enhancement Courses, Project Work, Ability Enhancement Courses, Value Added Courses (Common to all UG Programmes), Summer Internship, Research Project/Dissertation are part of curricular structure.

#### **4.2.1. Major Courses**

Major Courses consist of theory and practical of Department domains for which examinations shall be conducted at the end of each semester. The students have to earn a minimum of 80 Credits in Major Courses.

#### **4.2.2. Minor Courses**

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students have to earn a minimum of 32 Credits in Minor Courses.

#### **4.2.3. Multidisciplinary Courses (MDC)**

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. The students have to study three Multidisciplinary Courses and they have to earn a minimum of 09 Credits.

#### **4.2.4. Skill Enhancement Courses (SEC)**

These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. Three Skill Enhancement Courses are offered in the first, second and fourth semesters. The examination shall be conducted at the end of respective semester. Students have to earn a minimum of 09 Credits in Skill Enhancement Courses.

#### **4.2.5. Project Work**

The project work shall start at the beginning of sixth semester in the Department/Industry/Research Institute (National/International) 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 shall be carried out by the students and they have to earn minimum of 06 credits.

#### **4.2.6. Ability Enhancement Course (AEC)**

There are four Ability Enhancement Courses offered during the first four semesters. Four credits are awarded for each course and the examinations will be conducted at the end of each semester. Students have to earn a minimum of 08 Credits in Ability Enhancement Courses.

#### **4.2.7. Internship**

The students exiting the programme after first year or second year must have completed 04 credits internship/apprenticeship during first year or second year summer term.

#### **4.2.8. Value Added Courses (VAC)**

The students will study three Value Added Courses in the first three semesters of their programme. Two credits are awarded for each course and the examinations will be conducted at the end of each semester. The various Value Added Courses offered are given below:

<b>S.No</b>	<b>Name of the Offering Department</b>	<b>Name of the Course</b>
1.	Biotechnology	Environmental Studies
2.	Commerce	Indian Knowledge System
3.	Biochemistry	Health and Wellness
4.	Computer Science	Cyber Security
5.	Computer Science and Design	Mobile Application Development
6.	Computer Science and Engineering	Internet of Things
7.	Food Technology	Nutrition And Dietetics
		Agricultural Waste And Byproducts Utilization
8.	Electrical and Electronics Engineering	Renewable Energy Resources

#### **4.2.9. Research Project /Dissertation**

The candidates shall undertake the project work in the eighth Semester either in the Department/Industry/Research Institute (National / International). The project report shall be submitted at the end of the

eighth semester. Students have to earn a minimum of 12 Credits in Research Project/Dissertation Work.

If the candidate undertakes the project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist under whom the work is carried out will be the Co-supervisor. The candidate shall bring the attendance certificate from the place where the project work carried out.

HoD shall assign a project supervisor who shall monitor the student's project work(s). A Project Assessing Committee (PAC) shall be constituted with HoD and two senior faculty members of the Department. The PAC shall announce the dates for the reviews and demonstration. The student shall make a presentation on the progress and demonstration of their project before the PAC in the presence of their supervisor on the scheduled dates.

#### **Approval of the project**

The candidate has to submit, in consultation with his/her supervisor, the title, objective and the action plan of his/her project to the PAC on the first review. Only after obtaining the approval of PAC, the student can initiate the project work.

### **5. Online Course**

Students are encouraged to study the online course from SWAYAM/NPTEL/MOOC in any one of the first seven 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. The credit(s) earned by the students will be transferred to the concerned course in the mark statement.

### **6. Extra Curricular Activities**

Every student is encouraged to participate in at least any one of the following 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 activities along with the faculty mentor and the Head of the respective department on the following parameters.

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

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

## **7. 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.

## **8. MAXIMUM MARKS**

All 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 of the course comprise of two parts such as the Continuous Internal Assessment (CIA) and the End Semester Examination (ESE).

## **9. 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 a faculty mentor throughout their period of study. A 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 mentee's progress. The Faculty mentor shall display the cumulative attendance particulars of his / her mentees periodically (once in 2 weeks) on the Notice Board to know their attendance status and satisfy the clause 12 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 different agencies periodically and inform the same to the

students. Further, the coordinators shall advise the students regarding the online courses and monitor their participation.

#### **10. CLASS COMMITTEE**

Every class shall have a Class Committee consisting of the faculty members of 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

1. The class committee shall be constituted during the first week of each semester.
2. 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.
3. The HoD/Chairperson of the Class committee is authorized to convene the meeting of the class committee.
4. The respective Dean of the Faculty has the right to participate in any Class committee meeting.
5. The Chairperson is required to prepare the minutes of every meeting, and submit the same to the 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.
6. Analyzing and solving problems experienced by students in the class room and in the laboratories.
7. Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.

#### **11. 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.

## **12. 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 / Startup Activity / 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 the 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 65% 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 Dean, Students Affairs and Registrar.

## **13. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT**

**13.1 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 week for checking the syllabus coverage, 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 fortnight. After the

completion of the semester the HoD should keep this record in safe custody for five years as records of attendance and assessment shall be submitted for inspection as and when required by the KAHE/any other approved body.

**13.2 Continuous Internal Assessment (CIA):** The performance of students in each course will be continuously assessed by the respective faculty. The Retest will be conducted and considered based on the requirements and recommendations by the Head of the Department. The guidelines for the Continuous Internal Assessment (CIA) are 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
<b>Continuous Internal Assessment: Total</b>		<b>40</b>

#### 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
<b>Continuous Internal Assessment: Total</b>		<b>40</b>

\* 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.

### 13.3 Portions for 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)

### 13.4 Pattern of Test Question Paper

Instruction	Remarks
Maximum Marks	50 marks
Duration	2 Hours
Part – A	Objective type (20 x1=20)
Part - B	Short Answer Type (3 x2 = 6)
Part - C	3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)

### 13.5 Attendance

#### Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5
2	81 - 90	4
3	76 - 80	3
4	Less than or equal to 75	0

## 14. ESE EXAMINATIONS

**14.1 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))

**14.2 Practical:** There shall be combined valuation by the Internal and External examiners. The pattern of distribution of marks shall be as given below.

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

#### **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.

### **14.3. Evaluation of Project Work**

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

\*Combined valuation of Internal and External Examiners.

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

**14.3.3** 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 Controller of Examination. In case the supervisor is not available, the HoD shall act as an Internal Examiner for the same.

**14.3.4** 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 in the subsequent semester.

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

## **15. PASSING REQUIREMENTS**

**15.1** 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).

**15.2** If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 15.1, 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 pass both in CIA and ESE (vide Clause 2.1).

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

**15.4** 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.

**15.5** Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have Absent (AAA) in that examination.

## **16. 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.

## **17. AWARD OF LETTER GRADES**

All the 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:

<b>Letter grade</b>	<b>Marks Range</b>	<b>Grade Point</b>	<b>Description</b>
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

## **18. GRADE SHEET**

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

- i. The list of courses enrolled during the semester and the grade scored.
- ii. 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 6<sup>th</sup> Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

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

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

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

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

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

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**.

## 19. REVALUATION

A candidate can apply for revaluation or 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.

## **20. TRANSPARENCY AND GRIEVANCE COMMITTEE**

Revaluation and Retotaling are allowed on representation (clause 19). 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.

## **21. 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.

## **22. CLASSIFICATION OF THE DEGREE AWARDED**

**22.1** Candidate who qualifies for the award of the Degree (vide clause 21) 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**.

**22.2** Candidate who qualifies for the award of the Degree (vide clause 21) 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**.

**22.3** All other candidates (not covered in clauses 22.1 and 22.2) who qualify for the award of the degree (vide Clause 21) shall be declared to have passed the examination in the **Second Class**.

## **23. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION**

- 23.1** Based on valid reasons and on prior application the Candidate may 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.
- 23.2** Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
- 23.3** 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.
- 23.3.1** 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.
- 23.4** 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/VIII semester**.
- 23.5** Withdrawal from the End semester examination is **NOT** applicable to arrear courses of previous semesters.
- 23.6** The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

## **24. PROVISION FOR AUTHORISED BREAK OF STUDY**

- 24.1** 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, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.
- 24.2** 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.

- 24.3** 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 22). However, additional break of study granted will be counted for the purpose of classification.
- 24.4** 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 24.1) in order that he/she may be eligible for the award of the degree.
- 24.5** 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 23 and 24) is not applicable for this case.

## **25. 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/VIII 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.

## **26. 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.

## **27. DISCIPLINE**

- 27.1.** 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.
- 27.2.** 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.

## **28. 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.

## **29. MULTIPLE ENTRY AND EXIT**

The students are allowed to exit the programme after 2 or 4 or 6 or 8 semesters with Undergraduate Certificate, Undergraduate Diploma, Undergraduate Degree and Undergraduate with Honors/Honors (Research) respectively as per the regulations of NEP 2020. Similarly, the students from other institutions can join our university in the 3<sup>rd</sup> or 5<sup>th</sup> or 7<sup>th</sup> semester with an appropriate Undergraduate Certificate or Undergraduate Diploma or Undergraduate Degree certificates respectively.

# Karpagam Innovation and Incubation Council (KIIC)

## (A Section 8 Company)

Based on the 2019 National Innovation and Startup Policy and the 2019–2023 Tamil Nadu Startup Policy, KIIC has recommended to the KAHE students who are affiliated with the KIIC that it be incorporated in the university Program Regulations 2023-24 and implement from this academic year.

### Norms to Student Start-Ups

- a) Any (UG/PG / (Ph.D.) Research scholars, student, right from the first year of their program is allowed to set a startup (or) work part time/ full time in a startup or work as intern in a startup
- b) Any (UG/PG / (Ph.D.) Research scholars) student right from the first year of their program is allowed to earn credit for working on Innovative prototypes/business Models/ Pre incubation (case to case basis).
- c) Start Up activities will be evaluated based on the guidelines being given by the expert committee of the KIIC
- d) Student Entrepreneurs may use the address of incubation center (KIIC) to register their venture while studying in KAHE.
- e) Students engaged in startups affiliated with the KIIC or those who work for them may be exempted from KAHE's attendance requirements for academic courses under current regulations, up to a maximum of 30% attendance per semester, including claims for ODs and medical emergencies Potential Students who have been incubated at KIIC may be permitted to take their University semester exams even if their attendance is below the minimum acceptable percentage, with the proper authorization from the head of the institution. (On case-to-case basis depends upon the applicability strength, societal benefits and quality of the Innovation and Subsequent engagement of the students with the/ her business)
- f) Any Students Innovators/entrepreneurs are allowed to opt their startup in place mini project /major project, /seminar and summer training etc. (In plant training, Internship, value added Course.). The area in which the student wishes to launch a Startup may be interdisciplinary or multidisciplinary.
- g) Student's startups are to be evaluated by Expert committee, formed by KIIC and KAHE

### Guide lines to award Credits/ Marks to a Student startup

Student's startup stages are divided into five phases and these startup phases can be considered equally in place of the course title as mentioned below with the same credits allotted to the course title in a University curriculum.

Sl. No.	Description/Startup phases	In place of the Subject / Course title	Grades/Credits /Marks
1	Idea stage/Problem Identification	Seminar	Same Marks/Credits can be awarded that are listed in the course title's curriculum for the respective startup phases.
2	Proof of Concept (POC) /Solution development	In-plant training /Internship	
3	Product Development (Lab scale) /Prototype Model/ Company Registered	Mini Project/ Value added Course	
4	Validation/Testing	Main Project phase I	
5	Business Model/Ready for Commercialization/Implementation	Main Project phase II,	

## ANNEXURE I

S.No.	Programme	Subject	Eligibility
1.	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
2.	B. Sc.	Computer Science	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
3.	B. Sc.	Microbiology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
4.	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
5.	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
6.	B.Sc.	Computer Science( Cognitive Systems)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.

S.No.	Programme	Subject	Eligibility
7.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
8.	BCA	Computer Application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.
9.	B. Com.	Commerce	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
10.	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
11.	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
12.	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
13.	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
14.	B. Com	Financial Analytics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2

<b>S.No.</b>	<b>Programme</b>	<b>Subject</b>	<b>Eligibility</b>
			pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
15.	B. Com	International Accounting and Finance	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
16.	B.Com	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level

**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT**  
**UG PROGRAM (CBCS) – B.Com.**  
**(2023–2024 Batch and onwards)**

Course code	Name of the course	Objectives and out comes		Instruction hour / week			Cre dits	Maximum marks				P.No.,
		PEOs	Pos	L	T	P		CIA	ESE	Total		
SEMESTER I												
23LAU101	Tamil – I	1,2,3	a,e,g	4	-	-	4	40	60	100	AEC 1	31
23ENU101	English - I	1,2,3	a,e,g	3	-	-	3	40	60	100	MDC 1	37
23CMU101	Financial Accounting	1,2,3	a,c,d	7	1	-	6	40	60	100	Major 1	39
23CMU102	Business Organization & Management	1,2,4	a,d,e	7	-	-	5	40	60	100	Minor 1	42
23CMU111	Computer Application in Business (Practical)	1,2,3	a,b,c	-	-	6	3	40	60	100	SEC 1	44
23VAC101	Value Added Course – Environmental Studies	1,3,4	a,e,g	2	-	-	2	40	60	100	VAC 1	46
Semester Total				23	1	6	23	240	360	600	-	
SEMESTER II												
23LAU201	Tamil – II	1,2,3	a,e,g	4	-	-	4	40	60	100	AEC 2	49
23ENU201	English - II	1,2,3	a,e,g	3	-	-	3	40	60	100	MDC 2	53
23CMU201	Advanced Financial Accounting	1,2,3	a,c,d	7	1	-	6	40	60	100	Major 2	55
23CMU202	Business Mathematics and Statistics	1,2,3	a,c,h	6	1	-	5	40	60	100	Minor 2	57
23CMU211	Computerized Accounting System (Practical)	1,2,3	a,b,c	-	-	6	3	40	60	100	SEC 2	59
23VAC201	Value Added Course – Indian Knowledge System	1,3,4	a,e,g	2	-	-	2	40	60	100	VAC 2	61
Semester Total				22	2	6	23	240	360	600		
SEMESTER III												
23LAU301	Tamil – III	1,2,3	a,e,g	4	-	-	4	40	60	100	AEC 3	63
23ENU301	English - III	1,2,3	a,e,g	3	-	-	3	40	60	100	MDC 3	66
23CMU301	Corporate Accounting	1,2,3	a,c,d	7	1	-	6	40	60	100	Major 3	68
23CMU302	Business Law	1,2,3	a,e,h	7	-	-	5	40	60	100	Major 4	70
23CMU303	Financial Reporting I	1,2,3	a,c,h	6	-	-	4	40	60	100	Minor 3	72
23VAC301	Value Added Course – Cyber Security	1,3,4	a,e,g	2	-	-	2	40	60	100	VAC 3	74
23CMU391	Internship	1,2,3	a,c,e	-	-	-	2	-	-	100	SEC 3	76

<b>Semester Total</b>				<b>29</b>	<b>1</b>	<b>-</b>	<b>26</b>	<b>240</b>	<b>360</b>	<b>700</b>		
<b>SEMESTER IV</b>												
23LAU401	Tamil – IV	1,2,3	a,e,g	4	-	-	4	40	60	100	AEC 4	77
23ENU401	English - IV	1,2,3	a,e,g	3	-	-	3	40	60	100	SEC 4	80
23CMU401	Cost Accounting	1,2,3	a,c,d	5	1	-	5	40	60	100	Major 5	82
23CMU402	Income Tax Law and Practice - I	1,2,3	a,c,h	4	1	-	4	40	60	100	Major 6	84
23CMU403	Company Law	1,2,3	a,c,d	4	-	-	3	40	60	100	Major 7	86
23CMU404	Financial Reporting II	1,2,3	a,c,h	4	-	-	3	40	60	100	Minor 4	88
23CMU405	Business Economics	1,2,3	a,c,h	4	-	-	2	40	60	100	Minor 5	91
<b>Semester Total</b>				<b>28</b>	<b>2</b>	<b>-</b>	<b>24</b>	<b>280</b>	<b>420</b>	<b>700</b>		
<b>SEMESTER V</b>												
23CMU501	Management Accounting	1,2,3	a,c,d	5	1	-	5	40	60	100	Major 8	93
23CMU502A	Income Tax Law and Practice - II	1,2,3	a,c,h	5	1	-	5	40	60	100	Major 9	95
23CMU502B	Financial Markets & Institutions	1,2,3	a,c,d	6	-	-	5	40	60	100	Major 9	97
23CMU503	Financial Management	1,2,3	a,c,d	5	-	-	4	40	60	100	Major 10	99
23CMU504	Indirect Taxation	1,2,3	a,c,h	5	-	-	4	40	60	100	Major 11	101
23CMU505	Introduction to Capital Market	1,2,3	a,c,h	4	-	-	3	40	60	100	Minor 6	103
23CMU506	Marketing Management	1,2,3	a,c,e	4	-	-	3	40	60	100	Minor 7	106
23CMU591	Internship	1,2,3	a,c,e	-	-	-	2	-	-	100	SEC 5	108
<b>Semester Total</b>				<b>28/29</b>	<b>2/1</b>	<b>-</b>	<b>26</b>	<b>240</b>	<b>360</b>	<b>700</b>		
<b>SEMESTER VI</b>												
23CMU601	Banking Theory Law and Practice	1,2,3	a,e,h	6	-	-	4	40	60	100	Major 12	109
23CMU602A	Insurance	1,2,3	a,c,d	6	-	-	4	40	60	100	Major 13	111
23CMU602B	Entrepreneurship	1,2,4	a,c,d	6	-	-	4	40	60	100	Major 13	113
23CMU603	Investment Banking Operations	1,2,3	a,c,h	6	-	-	4	40	60	100	Minor 8	115
23CMU691	Project	1,2,4	a,c,d	-	-	12	6	40	60	100	Major 14	117
<b>Semester Total</b>				<b>18</b>	<b>-</b>	<b>12</b>	<b>18</b>	<b>160</b>	<b>240</b>	<b>400</b>		
<b>3<sup>rd</sup> year total</b>							<b>140</b>	<b>1400</b>	<b>2100</b>	<b>3700</b>		
<b>SEMESTER VII</b>												
23CMU701	Auditing	1,2,3	a,e,h	6	-	-	5	40	60	100	Major 15	119
23CMU702	Research Methodology	1,2,4	a,e,h	6	-	-	4	40	60	100	Major 16	121
23CMU703	Human Resource Management	1,2,3	a,e,h	6	-	-	3	40	60	100	Minor 9	123
23CMU704	Managerial Economics	1,2,3	a,b,c	6	-	-	5	40	60	100	Minor 10	125
23CMU711	SPSS (Practical)	1,2,3	a,c,e	-	-	6	3	40	60	100	Major 17	128
<b>Semester Total</b>				<b>24</b>	<b>-</b>	<b>6</b>	<b>20</b>	<b>200</b>	<b>300</b>	<b>500</b>		

SEMESTER VIII A												
23CMU801	Financial Services	1,2,3	a,c,d	6	-	-	4	40	60	100	Major 18	130
23CMU802	Digital Marketing	1,2,3	a,b,c	6	-	-	4	40	60	100	Minor 11	132
23CMU803	Business Environment	1,2,4	a,b,c	6	-	-	4	40	60	100	Major 19	135
23CMU804	International Business	1,2,3	a,c,d	6	-	-	4	40	60	100	Major 20	137
23CMU805	Investment Management	1,2,3	a,c,d	6	-	-	4	40	60	100	Major 21	139
<b>Semester Total</b>				<b>30</b>	<b>00</b>	<b>00</b>	<b>20</b>	<b>200</b>	<b>300</b>	<b>500</b>		
<b>4<sup>th</sup> Year Total (A)</b>							<b>180</b>	<b>1800</b>	<b>2700</b>	<b>4700</b>		
SEMESTER VIII B												
23CMU801	Financial Services	1,2,3	a,c,d	6	-	-	4	40	60	100	Major 18	130
23CMU802	Digital Marketing	1,2,3	a,b,c	6	-	-	4	40	60	100	Minor 11	132
23CMU891	Research Project	1,2,4	a,c,d	-	-	18	12	40	60	100	Major 22	141
<b>Semester Total</b>				<b>12</b>	<b>-</b>	<b>18</b>	<b>20</b>	<b>120</b>	<b>180</b>	<b>300</b>		
<b>4<sup>th</sup> Year Total (B)</b>							<b>180</b>	<b>1720</b>	<b>2580</b>	<b>4500</b>		

SEC: Skill Enhancement Courses; AEC: Ability Enhancement Courses; MDC-Multidisciplinary Courses;  
VAC-Value added courses P-Project

#### Credits Split-up for 3 year B.Com. Programme

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	16
2	Major Courses	16	67
3	Minor Courses	8	29
4	Multidisciplinary Courses	3	09
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	3	6
<b>Total</b>		<b>39</b>	<b>140</b>

#### Credits Split-up for 4 year B.Com. Programme – “A”

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	16
2	Major Courses	23	95
3	Minor Courses	11	41
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	3	6
<b>Total</b>		<b>49</b>	<b>180</b>

### Credits Split-up for 4 year B.Com. Programme – “B”

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	16
2	Major Courses	20	83
3	Minor Courses	11	41
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	3	6
8	Project	1	12
<b>Total</b>		<b>47</b>	<b>180</b>

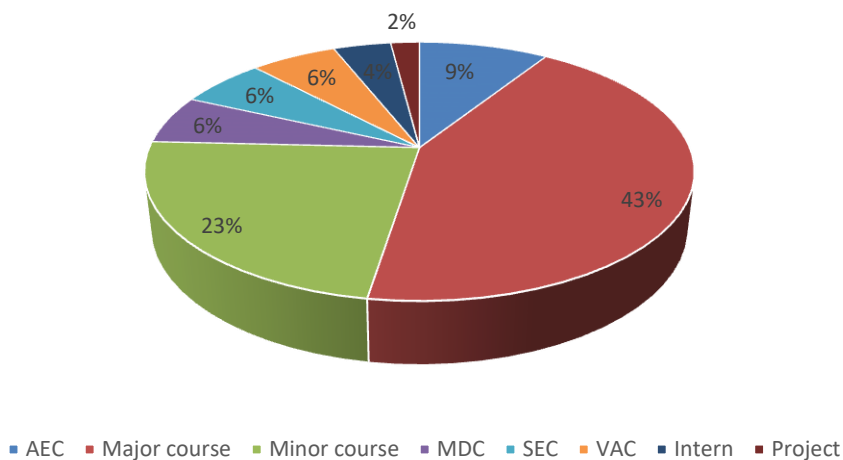
#### Credits split up : B.Com.

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Internship	Project	Total credits
1.	4	6	5	3	3	2	-	-	23
2.	4	6	5	3	3	2	-	-	23
3.	4	11	4	3	0	2	2	-	26
4.	4	12	5	0	3	-	-	-	24
5.	0	18	6	0	0	0	2	-	26
6.	0	14	4	0	0	0	0	0	18
3 <sup>rd</sup> year Total	<b>16</b>	<b>67</b>	<b>29</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>140</b>
7.	0	12	8	0	0	0	0	0	20
8. A	0	16	4	0	0	0	0	0	20
4 <sup>th</sup> year total	<b>16</b>	<b>95</b>	<b>41</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>180</b>
8 B	0	4	4	0	0	0	0	12	20
4 <sup>th</sup> year total	<b>16</b>	<b>83</b>	<b>41</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>4</b>	<b>12</b>	<b>180</b>

#### Courses split up : B.Com.

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Intern	Project	Total courses	T	P	Int/ski ll/Pro
1.	1	1	1	1	1	1	-	-	6	5	1	-
2.	1	1	1	1	1	1	-	-	6	5	1	-
3.	1	2	1	1	-	1	1	-	7	6	-	1
4.	1	3	2	-	1	-	-	-	7	7	-	-
5.	-	5	2	-	-	-	1	-	8	7	-	1
6.	-	4	1	-	-	-	-	-	5	4	-	1
3 <sup>rd</sup> year Total	<b>4</b>	<b>16</b>	<b>8</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>39</b>	<b>34</b>	<b>2</b>	<b>3</b>
7.	-	3	2	-	-	-	-	-	5	4	1	-
8. A	-	4	1	-	-	-	-	-	5	5	-	-
4 <sup>th</sup> year total	<b>4</b>	<b>23</b>	<b>11</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>49</b>	<b>43</b>	<b>3</b>	<b>3</b>
8 B	-	1	1	-	-	-	-	1	3	2	-	1
4 <sup>th</sup> year total	<b>4</b>	<b>20</b>	<b>11</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>47</b>	<b>40</b>	<b>3</b>	<b>4</b>

Course Distribution



ABILITY ENHANCEMENT COURSES		
Semester	Course Code	Name of the Course
I	23LAU101	Tamil – I
II	23LAU201	Tamil – II
III	23LAU301	Tamil – III
IV	23LAU401	Tamil – IV

MAJOR COURSES		
Semester	Course Code	Name of the Course
I	23CMU101	Financial Accounting
II	23CMU201	Advanced Financial Accounting
III	23CMU301	Corporate Accounting
III	23CMU302	Business Law
IV	23CMU401	Cost Accounting
IV	23CMU402	Income Tax Law and Practice - I
IV	23CMU403	Company Law
V	23CMU501	Management Accounting
V	23CMU503	Financial Management
V	23CMU504	Indirect Taxation
VI	23CMU601	Banking Theory Law and Practice
VI	23CMU691	Project
VII	23CMU701	Auditing
VII	23CMU702	Research Methodology
VII	23CMU711	SPSS
VIII	23CMU801	Financial Services
VIII	23CMU803	Business Environment
VIII	23CMU804	International Business
VIII	23CMU805	Investment Management
VIII	23CMU891	Research Project

MINOR COURSES		
Semester	Course Code	Name of the Course
I	23CMU102	Business Organization & Management
II	23CMU202	Business Mathematics and Statistics
III	23CMU303	Financial Reporting I
IV	23CMU404	Financial Reporting II
IV	23CMU405	Business Economics
V	23CMU505	Introduction to Capital Market
V	23CMU506	Marketing Management
VI	23CMU603	Investment Banking Operations
VII	23CMU703	Human Resource Management
VII	23CMU704	Managerial Economics
VIII	23CMU802	Digital Marketing

SKILL ENHANCEMENT COURSES		
Semester	Course Code	Name of the Course
I	23CMU111	Computer Application in Business
II	23CMU211	Computerized Accounting System
III	23CMU391	Internship
IV	23ENU401	English - IV
V	23CMU591	Internship

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course Code	Name of the Course
V	23CMU502A	Income Tax Law and Practice - II
V	23CMU502B	Financial Markets & Institutions
VI	23CMU602A	Insurance
VI	23CMU602B	Entrepreneurship

VALUE ADDED COURSES		
Semester	Course Code	Name of the Course
I	23VAC101	Environmental Studies
II	23VAC201	Indian Knowledge System
III	23VAC301	Cyber Security

MULTIDISCIPLINARY COURSES		
Semester	Course Code	Name of the Course
I	23ENU101	English - I
II	23ENU201	English – II
III	23ENU301	English – III

### **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.
- h. Graduates of Commerce will become capable of exhibiting comprehensive knowledge and understanding of different disciplines.
- i. Graduate acquire knowledge and skills in real life and meeting economic, social and cultural lives and adapting to changing trends and demands of work place through knowledge and skill.
- j. Students get the capability of solving different kinds of non-familiar problems and understanding the real life situations.

### **PROGRAM SPECIFIC OUTCOMES (PSO)**

- k. 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.
- l. 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.

#### MAPPING of PEOs and POs

PEOs	Programme Outcomes											
	a	b	c	d	e	f	g	h	i	j	k	l
PEO 1	S	S	S	S	M	M	M	M	M	M	M	M
PEO 2	S	S	S	S	S	S	S	S	M	M	M	M
PEO 3	S	S	S	S	S	S	S	M	S	M	M	M
PEO 4	M	M	M	S	S	S	S	S	S	S	S	S

Instruction Hours / Week: L: 4T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**பாடத்திட்டப் பொதுநோக்கம்**

1. கற்றல்வழி சிந்தனைத் திறனையும், 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 அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்

**பாடத்திட்டப் பயன்விளைவு**

COs	Course Outcomes	Blooms Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	Understand
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	Analyze
CO3	தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	Analyze
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	Understand
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்புத்திறன் பெற்றிருத்தல்	Understand

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	M	S	L	M	M	M	M
CO2	L	L	M	M	L	S	M	M	S	S
CO3	M	M	S	S	M	M	L	S	L	S
CO4	S	M	S	S	L	S	S	L	M	L
CO5	M	S	M	M	S	M	M	M	S	M

S-Strong; M-Medium; L-Low

## இலக்கிய நெறிகள்

### அலகு – I

(8 மணிநேரம்)

முச்சங்க வரலாறு – சங்க இலக்கியத் தொகுப்பு – பாட்டும் தொகையும் – சங்க இலக்கியச் சிறப்பியல்புகள்

- சங்க இலக்கியம் - நற்றிணை - கொண்டல் மாமழை – குறிஞ்சி -140
- சங்க இலக்கியம் - குறுந்தொகை - அணிற்பல் லன்ன – நெய்தல் - 49
- அற இலக்கியம் - திருக்குறள் - வினைத்திட்டம் (பொருட்பால் 661-670),  
பண்புடைமை (பொருட்பால் 991-1000)
- சிறுநிலக்கியம் – முக்கூடற்பள்ளு - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள்
- காப்பியம் – சிலப்பதிகாரம் - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்:  
பொதியில் ஆயினும் – ‘கோவலன்  
என்பான்மன்னோ’(1438),  
‘நீலவிதானத்து’ – ‘நோன்புஎன்னை’(48-53).
- மனையறம்படுத்த காதை - ‘வார்ஒலிகூந்தலை’ –
- ‘சிறப்பின்கண்ணகிதனக்குஎன்’ (84-90) அரங்கேற்று காதை -
- ‘மாமலர்நெடுங்கண்’ - ‘அகம்மறந்து’ (170-175).
- மதுரைக் காண்டம் -கொலைக்களக்காதை : ‘இருமுதுகுரவர்’ - ‘எழுந்தனன்யான்’  
(67- 83), ‘வினைவினை காலம்’ - ‘கொணர்க ஈங்குஎன்’ (148-  
153)
- கட்டுரைகாதை - ‘கடிபொழில்’ - ‘இல் சாபம்பட்டனிர்’ (138-170)
- வழக்குரைக்காதை - ‘அல்லவை செய்தார்க்கு’ - ‘தோற்றான் உயிர்’ (82-93)
- வஞ்சிக்காண்டம் - நடுகல்காதை - ‘மதுரை மூதூர்’ - ‘மன்னவர்ஏறு’ (218-234)
- வாழ்த்துக்காதை - ‘என்னே இஃது’ - ‘தோன்றுமால்’ (9)

இலக்கணம்

- எழுத்து - முதல் மற்றும் சார்பெழுத்துகள்.

## அலகு - II

(12 மணிநேரம்)

பத்துப்பாட்டு அறிமுகம்

சங்க இலக்கியம் - பதிற்றுப்பத்து : சிதைந்தது மன்ற நீசிவந்தனை நோக்கலின்  
(மூன்றாம்பத்து - 27. வென்றிச் சிறப்பு)

சங்க இலக்கியம் - கலித்தொகை : சுடர்தொடஇ கேளாய் (கபிலர் - 51)

அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன,  
ஐம்பெரும்குறவர் வழிபாடு

சிறுநிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10  
பாடல்கள்

1. கடல்நீரில் கல்மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி 4.  
எக்காலம் என்று,

5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர்,  
9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

காப்பியம் - மணிமேகலை : விழாவறைகாதை : 'தேவரும்மக்களும்' - 'மருங்குளன்'  
(66-72)

ஊரலர் உரைத்த காதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17), 'கற்றுத்துறை  
போகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம் பெற்ற காதை - 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98)

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கியகாதை - 'வாழிஎம்கோ' - 'அரசுஆள்  
வேந்துளன்' (129-163)

சொல் இலக்கணம் - பெயர், வினை, இடை, உரிச்சொல் - விளக்கமும் பயிற்சியும்

## அலகு - III

(10 மணிநேரம்)

சங்க இலக்கியம் - பரிபாடல் : புறத்திரட்டு - மதுரை நகர்ச்சிறப்பு - உலகம் ஒரு  
நிறையாத்தான்-7, மாயோன் கொப்பூழ்-8, செய்யாட்கு இழைத்த-9, கார்த்திகை  
காதில்-10, ஈவாரைக் கொண்டாடி-11

சங்க இலக்கியம் - அகநானூறு : அன்னை அறியினும் அறிக - தோழி - நெய்தல்  
- 110

**அற இலக்கியங்கள் அறிமுகம்**

**அற இலக்கியம்** - பழமொழி நானூறு : தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும் 153, உரைசான்ற 195.

**சிறுநிலக்கியம்** - நந்திக்கலம்பகம் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் என்னையே புகழ்ந்தேன், பதிதொறு புயல்பொழி, இந்தப் புவியில், அடிவிளக்கும் துகில், வானுறுமதியை

**சிறு காப்பியம் - சூளாமணி - அரசியல் சருக்கம்**- 1. நாவியே கமழும்(1131), 2. கண்மிசை கனிந்த (1132), 3. விரைசெல லிவுளித்(1133), 4. அரைசர்கள் வருக(1134), 5. அருளுமாறடிகள் (1135), 6. விஞ்சைய குலக (1136), 7. சொரிகதிர் (1137), 8.கரியவன் வளைந்த(1138), 9.மடித்தவா யெயிறு (1139),10. விஞ்சயரதனைக் (1140),

**துறவுச்சருக்கம்** - பயாபதி மன்னனின் துறவுநெறி -1.மன்னிய புகழி (1840), 2. திருமகிழலங்கன் (1841), 3. ஆங்கவ ரணைந்த (1842), 4. அலகுடன் விளங்கு(1843),5. தன்னையோர் அரசனாக்கி (1844), 6.சென்றநாள்(1845), 7. எரிபுரை(1846.),8.பிறந்தனர்(1847), 9. பிறந்தநாம் (1848), 10. தொகைமலர் (1849) 11. ஒழுகிய(1850).

**பொருள் இலக்கணம்** : அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

## **அலகு - IV**

**(10 மணிநேரம்)**

**சங்க இலக்கியம் - ஐங்குறுநூறு** : மருதம் - தோழிகூற்று - வேட்கைப்பத்து:

வாழிஆதன் வாழிஅவினி - 6

**சங்க இலக்கியம்** - புறநானூறு : திணை பொதுவியல்- ஞாயிற்று அன்ன ஆய்மணி (362)

**சிறுநிலக்கியங்கள்** - தோற்றமும் வளர்ச்சியும்

**சிறுநிலக்கியம்** - நீதிநெறிவிளக்கம் : 1. உறுதி - உறுதிபயப்ப(254), 2.முயற்சி -முயலாதுவைத்து (255), 3. உலையா முயற்சி (256), 4. காலம் - காலம்அறிந்தாங்கு (257),

5. மெய்வருத்தம் - மெய்வருத்தம் பாரார் (258)

**சிறுநிலக்கியம் - கலிங்கத்துப்பராணி :** தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும் வறியவரும், தரைமகள்தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.

**காப்பியங்கள் - கம்பராமாயணம் :** சுந்தரகாண்டம் - திருவடி தொழுத படலம்(தேர்ந்தெடுத்த பாடல்கள் மட்டும்)

நிங்குவென் (6007) - மைந்நாகம் (6008) -போய்வரும்(6009) -- அழுதனர்(6010) -- தேனொடு (6011) - தாள்களில் (6012) -- வாலி(6013) --என்றலும்(6014) -- ஆண்தகை(6015)--பொருதமை(6016) -- யாவதும்(6017) -- ஏதனாள்(6018) -- முத்தலை(6019) --கார்வரை(6020)--தண்டல்(6021) - ஆரியன்(6022) - குறித்தநாள்(6023) --மாண்டனன்(6024) - கண்டனர்(6025) -- கூறின நாள்(6026) -- என்புழி(6027) -- எய்தினன்(6028) - திண்திறன்(6029) -- ஆங்கு(6030)-- கண்டனென்(6031) - உன்பெருந்தேவி(6032) - பொன் -(6033) - உன்குலம்(6034)- - விற்பெருந்(6035) --கண்ணினும்(6036) -- வேலையுள்(6037) -- மண்ணொடும்(6038)-- தீண்டிலன்(6039) -- சோகத்தாள்(6040) -- இலங்கையை(6041) -- அரக்கியர்(6042)-- தையலை(6043) --ஆயிடை(6044) -- அன்னதோர்(6045) -- வஞ்சனை(6046) -- அறிவுறத்(6047) -- ஒருகணத்து(6048) -- வாங்கிய(6049) -- அன்னவருக்கு(6050) -- இங்கு உள(6051) -- வைத்தபின்(6052) - - பையபையப்(6053) --பொடித்தனர்(6054) --ஆண்டையின்(6055) -- எழுக(6056) -- வீரரும்(6057) -- அந்நெறி(6058)

**கடிதப்பயிற்சி**

1. வேலைவேண்டி விண்ணப்பம் எழுதுதல்
2. பல்கலைக்கழகப் பன்னாட்டுக் கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிடவேண்டி நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்
3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்
4. பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்

**அலகு- V :**

**(8 மணிநேரம்)**

**காப்பியங்கள் :** தோற்றமும் வளர்ச்சியும்

**சங்க இலக்கியம் - பத்துப்பாட்டு:** பெரும்பாணாற்றுப்படை (தேர்ந்தெடுக்கப்பட்ட பாடல்கள் மட்டும்) கோவலர் குடியிருப்பு 147-168, வலைஞர் குடியிருப்பு 263-277, அந்தணர் குடியிருப்பு 297-310

**சிறுநிலக்கியம் - வேதநாயகம்பிள்ளை நீதிநூல் -** (அதிகாரம் - 7 தாய்தந்தையரைப் போற்றுதல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிகளும், வைத்தவர், ஈன்றவர்

**சிறுநிலக்கியம் - அருள்தரும் பூங்கோதையன்னை பிள்ளைத் தமிழ்:**

1. காப்புப்பருவம் - கோத்தமிழ் குமரகுரு, 2. சப்பாணிப்பருவம் - பட்டிமுனிகோமுனி, 3. ஊசல்பருவம் - நாவரசர் நற்றமிழால் (முதுமுனைவர் ந.இரா.சென்னியப்பனார்)

**கடிதப்பயிற்சி**

5. கல்விக் கடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்
6. வசிப்பிடத்திற்கு அடிப்படை வசதிவேண்டி வட்டாட்சியருக்கு விண்ணப்பம்
7. விருது பெற்ற நண்பனுக்குப் பாராட்டுக் கடிதம்
8. புத்தகங்கள் அனுப்பி உதவவேண்டி, பதிப்பகத்தாருக்கு விண்ணப்பம்

**பார்வை நூல்கள்**

6. கற்பகச் சோலை - தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் - 21.
7. தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

**இணையதளம்**

1. [www.tvu.org.in](http://www.tvu.org.in)
2. [www.maduraitamilproject.com](http://www.maduraitamilproject.com)

**இதழ்கள்**

1. International Research Journal of Indian Literature, irjil.in
2. International Tamil Research Journal, iorpress.in

Instruction Hours / Week: L: 3T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**Course Objectives**

1. To enable the learner to communicate effectively and appropriately in real life situation
2. To develop and integrate the use of the four language skills.
3. To give basic knowledge on grammar.
4. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
5. To identify the meaning of words using context clues.

**Course Outcomes**

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Retrieve fundamentals of English language to construct error free sentences.	Apply
CO2	Discover the knowledge of interpersonal skills.	Analyze
CO3	Construct and maintain social relationships.	Apply
CO4	Classify communication skills in business environment.	Understand
CO5	Explain communication competency through LSRW skills.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	S	M	S
CO2	S	M	M	M	S	S	S	S	S	S
CO3	M	S	S	L	S	S	S	M	M	M
CO4	M	S	S	M	M	S	S	M	L	L
CO5	L	M	L	S	M	S	M	M	L	M

**S-Strong; M-Medium; L-Low****UNIT I****(8)****LISTENING:** Listening –Types of Listening**SPEAKING:** Face to Face Conversation**READING:** Reading – Types of Reading**WRITING:** Jumbled Sentences**LITERATURE:** Ode on a Grecian Urn by John Keats**GRAMMAR:** Parts of Speech**UNIT II****(7)****LISTENING:** Principles of Listening Skills**SPEAKING:** Descriptions

**READING:** Reading Techniques  
**WRITING:** Paragraph Writing  
**LITERATURE:** Of Friendship by Francis Bacon  
**GRAMMAR:** Articles

### **UNIT III**

**(7)**

**LISTENING:** Barriers of Listening  
**SPEAKING:** Telephone Conversations  
**READING:** Reading Comprehension Passages  
**WRITING:** Precise Writing  
**LITERATURE:** The Umbrella man by Roald Dahl  
**GRAMMAR:** Tense

### **UNIT IV**

**(7)**

**LISTENING:** Story Narrations  
**SPEAKING:** Group Discussion  
**READING:** Reading Reports and Profiles  
**WRITING:** Letter Writing  
**LITERATURE:** Tyger by William Blake  
**GRAMMAR:** Subject and Predicate – Question Tags

### **UNIT V**

**(7)**

**LISTENING:** Listening Strategies  
**SPEAKING:** Interview Skills  
**READING:** Tips for MOC- Anchoring  
**WRITING:** Circular Writing and Summary Writing  
**LITERATURE: Short story:** Rapunzel by the Brothers Grimm  
**GRAMMAR:** Framing Questions

### **SUGGESTED READINGS**

1. Wren & Martin, 2008, High School English Grammar & Composition, S.Chand & Company Ltd, Board of Editors,
2. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

**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.

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

COs	Course Outcomes	Blooms Level
CO1	Make the students learn the basic concepts, conventions, nature of accounting and also to acquire conceptual knowledge in different accounting standards	Apply
CO2	Classify the different depreciation accounting process and preparation of final accounts	Analyze
CO3	Describe the concepts of hire purchase and instalment purchase system	Apply
CO4	Understand and apply the techniques for preparing accounts in different business organizations like consignment and joint venture	Understand
CO5	Identify the accounting procedure for branches and also to ascertain the financial position of each branch separately.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	M	M	M	S	S	S
CO2	M	M	S	M	L	S	S	M	S	M
CO3	M	M	M	S	M	S	L	M	S	M
CO4	S	S	L	L	S	M	M	S	M	L
CO5	L	M	M	M	S	L	S	L	S	S

**S-Strong; M-Medium; L-Low**

## UNIT I

(19)

**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

(19)

**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

(19)

**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

(19)

**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

(20)

**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*, 6<sup>th</sup> Edition, Vikas Publishing House, New Delhi
2. Dr. S N Maheshwari & Dr. Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> 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.*, 19<sup>th</sup>Edition, S. Chand & Co., New Delhi.

5. Deepak Sehgal. (2016), *Financial Accounting*. 1<sup>st</sup> edition, Vikas Publishing House, New Delhi
6. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Sultan Chand Publishing, New Delhi
7. [https://swayam.gov.in/nd1\\_noc20\\_mg71/preview](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 and to impart significance of business organization and management aspects.

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

COs	Course Outcomes	Blooms Level
CO1	Learn foundation of Indian business and technological innovation	Understand
CO2	Understand various forms of business organization	Understand
CO3	Describe about planning and decision making concepts	Understand
CO4	Impart the concepts of motivation, leadership and control	Apply
CO5	Identify various functional areas of management and to impart significance of business organization and management aspects.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	M	S	M	M
CO2	M	S	S	M	S	M	S	M	S	S
CO3	S	M	M	L	S	S	L	M	S	M
CO4	M	M	S	M	S	L	M	L	S	M
CO5	L	M	M	S	S	S	S	S	L	L

**S-Strong; M-Medium; L-Low****UNIT I****(16)**

**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****(17)**

**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

(17)

**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

(17)

**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

(17)

**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.

Instruction Hours / Week: L: 0T:0P:6

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the Concept of the computer system and Operating Systems.
2. To know the MS-word features and its application
3. To be familiar with MS-Excel function and its application
4. To be aware of the MS-Power point and its usage.
5. To understand the usage of MS-Access and its applications and to make the students employ on real life business situations

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

COs	Course Outcomes	Blooms Level
CO1	Prepare documents and reports for the organization.	Apply
CO2	Prepare datasheet and apply the built-in functions for analyzing the data to support decision making	Analyze
CO3	Utilize visual aids and tools to present the data	Apply
CO4	Design the presentations for the business meetings	Understand
CO5	Store, retrieve data and make decisions based on the information and employ Computer on real life business situations	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	L	M	L	M	M	S	L	L	M
CO2	S	S	S	M	S	M	M	M	M	S
CO3	L	M	S	M	M	M	S	S	S	M
CO4	M	M	M	S	S	S	M	S	M	S
CO5	S	S	L	M	S	S	M	M	M	L

**S-Strong; M-Medium; L-Low****MS WORD**

1. Type Chairman's Speech / Auditors report/ Minutes/ agenda and perform the following operations Bold, Underline, Font Size, Font Style, Background Color, text Color, Line Spacing, Spell Check, Alignment, Header and Footer, inserting page numbers, Find and replace. (5)
2. Prepare an invitation for the College Function using Text boxes and Clip Arts (5)
3. Prepare a class time table and perform the following operations - Insert table, data entry, alignment of rows and columns, inserting and deleting and change of table format. (5)
4. Prepare a shareholders' meeting letter (notice) for 10 members using mail merge operation. (5)

## **MS EXCEL**

5. Prepare a mark list of your class (minimum 5 subjects) and perform the following operations Data entry, total, average, result and ranking by using arithmetical, logical functions and sorting (5)
6. Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using Mathematical formula (5)
7. Draw different types of charts (Line, Pie, Bar) to illustrate year wise performance of sales, purchase, profit of a company by using chart wizard. (5)

## **MS POWERPOINT**

8. Design Presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, price, special offer etc. and Add voice if, possible to explain the features of the product. The presentation should work in manual mode (5)
9. Design presentation slides for organisation details for five levels of hierarchy of a company using organisation chart (5)
10. Design slides for the headline news of a popular TV channel. The presentation should contain the following transactions – Top down, bottom up, Zoom in and Zoom out – The presentation should work in custom mode. (5)
11. Design presentation slides about an organisation and perform frame movement by inserting clip arts to illustrate running of an image automatically (5)
12. Design presentation slides for the seminar, lecture presentation using animation effect and perform the following operations: Creations of different slides, changing background color, font color, using word art. (5)

## **MS ACCESS**

13. Prepare a payroll for employee database of an organisation with the following details (4)
14. Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, House Rent allowance and other deductions if any. Perform queries for different categories (4)
15. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number (4)

## **SUGGESTED READINGS:**

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. Faithe Wempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
3. Dinesh Maidasani (2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
4. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.

Instruction Hours / Week: L: 2T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To create 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 learn about the environment, resources available, biodiversity and its conservation
5. To understand the concepts and methodologies to analyze the interactions between social and environmental processes

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts and methods from ecological and physical sciences and their application in environmental problem solving	Understand
CO2	Study the concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions	Understand
CO3	Learn the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems	Apply
CO4	Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales	Apply
CO5	Creating the awareness about environmental problems among people	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	L	L	M	S	M	L
CO2	M	S	L	M	M	S	S	M	S	S
CO3	M	M	M	M	S	M	M	S	M	M
CO4	S	M	M	S	S	M	S	M	M	S
CO5	M	M	S	S	M	M	M	S	S	M

**S-Strong; M-Medium; L-Low**

## **UNIT I**

**(5)**

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

## **UNIT II**

**(5)**

**Natural Resources - Renewable and Non-Renewable Resources** - Natural resources - Renewable and Non – Renewable resources. Land resources, Land degradation, desertification. Forest resources – Deforestation: Causes and impacts due to mining. Water resources- Use and over-exploitation of surface and ground water.

## **UNIT III**

**(5)**

**Biodiversity and its Conservation** - Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. Values of Biodiversity - Ecological, economic, social, ethical, aesthetic value. Bio-geographical classification of India. Hot-spots of biodiversity. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

## **UNIT IV**

**(5)**

**Environmental Pollution** - Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks.

## **UNIT V**

**(4)**

**Social Issues and the Environment** - Concept of sustainability and sustainable development. 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).

### **SUGGESTED READINGS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2008. Perspectives in Environmental Studies. (3<sup>rd</sup> Ed.). New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2009. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Bodkin and Keller. 2014. Environmental Science: Earth as a Living Planet. (9<sup>th</sup> Ed.) Wiley
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. 1971. 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. (2011). Fundamentals of Environmental Studies (3<sup>rd</sup> Ed.). Vrianda Publications Private Ltd, New Delhi.
11. Uberoi, N.K. 2010. Environmental Studies. (2<sup>nd</sup> Ed.). Excel Books Publications, New Delhi.
12. Verma, P.S., and Agarwal V.K. 2016. Environmental Biology (Principles of Ecology).S. Chand and Company Ltd, New Delhi.
13. Environmental Biotechnology: Principles and Applications, Second Edition 2<sup>nd</sup> Edition by Bruce Rittmann and Perry McCarty , 2020

Instruction Hours / Week: L: 4T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**பாடத்திட்டப் பொதுநோக்கம்**

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

**பாடத்திட்டப் பயன்விளைவு**

COs	Course Outcomes	Blooms Level
CO1	இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, ‘தமிழ் இலக்கிய வரலாறு’ குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	Understand
CO2	கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	Analyze
CO3	தமிழின் வளர்ச்சித் துறையாகிய, ‘அறிவியல் தமிழ்’, ‘இணைய தமிழ்’ குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.	Analyze
CO4	வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.	Understand
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்	Understand

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	L	M	S	M	M	S	S
CO2	M	M	M	M	M	S	S	S	M	M
CO3	S	S	L	M	S	M	S	S	S	M
CO4	S	S	M	S	M	S	L	S	M	L
CO5	L	M	S	S	S	M	M	M	S	S

S-Strong; M-Medium; L-Low

## இலக்கிய இன்பம்

### அலகு – I

(8 மணிநேரம்)

**இலக்கிய வரலாறு :** நாயன்மார்கள் அறிமுகம் - தமிழ் இலக்கிய வரிசையில் பன்னிரு திருமுறைகள் - பன்னிரு திருமுறைகள் அறிமுகம் - திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு-திருமுறைகளில் பக்திநெறியும் சமுதாய நோக்கும்

**பக்தி இலக்கியம் : சைவம் : பெரியபுராணம்** - திருமூலநாயனார் புராணம்

**கவிதை : மகாகவி பாரதியார்** - பகைவனுக்கு அருள்வாய்

**கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை** - கோயில் வழிபாடு

**கவிதை : கரிகாலன்** - விடுதலை

**சிறுகதை : அறிஞர் அண்ணா** - செவ்வாழை

**கட்டுரை : ஆளுமைத்திறன் அறிவோம்** - தன்னம்பிக்கை மாத இதழ்

**இலக்கணம் - வாக்கிய அமைப்பு :** தனி வாக்கியம்-தொடர் வாக்கியம்-கலவை

வாக்கியம்-தன்வினை வாக்கியம்-பிறவினை வாக்கியம்- செய்வினை,

செயப்பாட்டுவினை வாக்கியம், கட்டளை வாக்கியம்-வினா வாக்கியம்-உணர்ச்சி

வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை வினா (385) - எண்வகை விடை

(386).

### அலகு – II :

(8 மணிநேரம்)

**இலக்கிய வரலாறு :** ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-திவ்யப்

பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்

**பக்தி இலக்கியம் : வைணவம் குலசேகர ஆழ்வார் - பெருமாள் திருமொழி - தேவகி**

புலம்பல்

**கவிதை : வைரமுத்து - எறும்புகளோடு ஒருவார்த்தை**

கவிதை : சிற்பி பாலசுப்பிரமணியன் - மலையாளக்காற்று  
கவிதை : தாமரை - தொலைந்து போனேன்  
சிறுகதை : சுஜாதா - நகரம்  
கட்டுரை : முனைவர் புரிசை நடராசன் - திருக்குறளும் சமுதாயவியலும்  
அணி இலக்கணம் : உவமையணி - பிறிது மொழிதல் அணி -  
சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி -  
பின்வருநிலையணி விளக்கங்கள்.

### அலகு – III

(8 மணிநேரம்)

இலக்கிய வரலாறு : புதுக்கவிதை : தோற்றமும் வளர்ச்சியும்

இலக்கிய வரலாறு : உரைநடை : தோற்றமும் வளர்ச்சியும்

கவிதை : அப்துல்ரகுமான் - பாருக்குள்ளே நல்ல நாடு

சிறுகதை : கு. அழகிரிசாமி - ராஜா வந்திருக்கிறார்

சிறுகதை : நாஞ்சில்நாடன் - இந்நாட்டு மன்னர்

கட்டுரை : முனைவர் இரா. குணசீலன் - உயர்தனிச் செம்மொழி

படைப்பிலக்கியப் பயிற்சிகள் -- மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை,  
கட்டுரை படைப்பாக்க உத்திகள் –பயிற்சிகள்

### அலகு – IV

(8 மணிநேரம்)

இலக்கிய வரலாறு - சிறுகதை தோற்றமும் வளர்ச்சியும்

கவிதை : பாரதிதாசன் - இளையார் ஆத்திச்சூடி

கவிதை : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை

சிறுகதை : ஆர். சூடாமணி - அந்நியர்கள்

கட்டுரை : முனைவர் ப.தமிழரசி - நொய்யல்

மொழிபெயர்ப்புப் பயிற்சிகள் - தமிழ் - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள் -

2.

### அலகு- V

(8 மணிநேரம்)

இலக்கிய வரலாறு : நாட்டுப்புறவியல் : ஓர் அறிமுகம்

கவிதை : கவிஞர் அறிவுமதி - நடப்புக்காலம்

கவிதை : க. அம்சப்ரியா - நம்பிக்கை வை

சிறுகதை : அம்பை - வல்லூறுகள்

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

பார்வை நூல்கள்

1. கற்பகச் சோலை – தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.
2. தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

இணையதளம்

1. [www.tvu.org.in](http://www.tvu.org.in)
2. [www.maduraitamilproject.com](http://www.maduraitamilproject.com)

இதழ்கள்

1. International Research Journal of Indian Literature, irjil.in
2. International Tamil Research Journal, iorpress.in

Instruction Hours /Week: L: 3T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**Course Objectives**

1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students to speak and write errors free English.
3. To make the students understand different kinds of communication.
4. To help the students develop their listening, speaking, reading and writing skills.
5. Introducing literary works to the students to enhance their analytical and aesthetic skills

**Course Outcomes**

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Strengthen the foundation of the language to elevate the command of standard grammar.	Remember
CO2	Formulate and communicate persuasive arguments for specific business outcome.	Apply
CO3	Utilize fundamentals of language for reading, writing and effective communication.	Apply
CO4	Standardize and demonstrate understanding of LSRW skills.	Understand
CO5	Introduce literature to enhance the moral and aesthetic values.	Evaluate

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	L	S	S	S	M	M
CO2	M	S	M	M	M	M	M	M	L	S
CO3	S	M	M	M	S	M	M	S	M	S
CO4	S	L	M	S	S	S	M	S	S	M
CO5	L	S	L	S	M	M	S	L	M	L

**S-Strong; M-Medium; L-Low****UNIT-I****(6)**

<b>Listening</b>	: Listening for Pleasure (Poetry)
<b>Speaking</b>	: Developing speaking skills
<b>Reading</b>	: Reading strategies
<b>Writing</b>	: Developing a story with pictures
<b>Literature</b>	: Refuge Mother and Child by Chinua Achebe
<b>Grammar</b>	: Voice

<b>UNIT- II</b>	<b>(6)</b>
<b>Listening</b>	: Listening for Pleasure (Story)
<b>Speaking</b>	: Oral presentation
<b>Reading</b>	: Reading Passages
<b>Writing</b>	: Essay writing
<b>Literature</b>	: Prose: Dimensions of Creativity by A.P.J. Abdul Kalam
<b>Grammar</b>	: Subject, verb, agreement

<b>UNIT-III</b>	<b>(6)</b>
<b>Listening</b>	: Dictation
<b>Speaking</b>	: Public speaking and secrets of good delivery
<b>Reading</b>	: Note Making
<b>Writing</b>	: Writing agendas, memos and minutes
<b>Literature</b>	: River by A.K. Ramanujan
<b>Grammar</b>	: Degrees of comparison

<b>UNIT- IV</b>	<b>(6)</b>
<b>Listening</b>	: Listening to instructions and announcements
<b>Speaking</b>	: Debating
<b>Reading</b>	: Silent reading and methods of reading
<b>Writing</b>	: Writing Notices
<b>Literature</b>	: Two Gentlemen of Verona by A.J. Cronin
<b>Grammar</b>	: Phrases and clauses

<b>UNIT-V</b>	<b>(6)</b>
<b>Listening</b>	: Testing listening
<b>Speaking</b>	: Situational Conversation
<b>Reading</b>	: Developing reading activities
<b>Writing</b>	: E - Mail Writing
<b>Literature</b>	: The Postmaster by Rabindranath Tagore
<b>Grammar</b>	: Direct and indirect speech

### **SUGGESTED READINGS**

1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
2. Sound Business, Julian Treasure 2012Oxford University Press
3. Hornby, A, S. (1975) The Guide to patterns and usage in English: oxford university Press.
4. Ellis, R. (1990) Instructed second language acquisition. Oxford: oxford university Press.

Instruction Hours / Week: L: 7T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES****To make the students**

1. To understand the concept of partnership and accounting procedure at the time of admission of a partner.
2. To gain knowledge on accounting procedure at the time of retirement of partner and 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 and to acquire the practical exposure on accounting treatment of partnership firms

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of partnership and accounting procedure at the time of admission of a partner.	Understand
CO2	Acquire knowledge on methods of computing goodwill	Analyze
CO3	Gain knowledge on accounting treatment on dissolution of partnership firm	Apply
CO4	Acquire knowledge on accounting treatment on insolvency of partners	Understand
CO5	Gain knowledge on steps in calculation of fire claims and acquire the practical exposure on accounting treatment of partnership firms	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	S	S	M
CO2	M	M	S	M	S	L	S	M	M	S
CO3	S	S	M	S	L	M	M	S	L	M
CO4	S	S	M	S	M	S	S	M	M	S
CO5	M	M	S	M	L	S	M	S	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(16)**

**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

(16)

**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

(16)

**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

(16)

**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

(16)

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. and Narang (2018), Financial Accounting, Kalyani Publishers, Ludhiana
2. Shukla, M.C. Grewal, T.S. and 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](https://swayam.gov.in/nd2_cec20_mg16/preview)

Instruction Hours / Week: L: 6T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**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 and to be aware on of issues in the construction of index numbers

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

COs	Course Outcomes	Blooms Level
CO1	Utilize the concept of matrices, differential calculus to solve business problems	Apply
CO2	Calculate and apply the measure of central tendency and dispersion in decision making.	Analyze
CO3	Evaluate the relationship and association between variables to formulate the strategy in business.	Apply
CO4	Apply the concept of index numbers and trend analysis in business decisions.	Understand
CO5	Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics and overcome on issues in the construction of index numbers	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	S	S	M	L	S
CO2	S	M	S	M	S	M	S	S	M	M
CO3	M	L	M	S	S	M	M	S	S	S
CO4	M	M	S	M	M	S	S	S	M	M
CO5	S	S	M	M	S	M	S	M	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(14)**

**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 ad joint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

## UNIT II

(14)

**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

(14)

**Uni-variate Analysis:** Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

## UNIT IV

(14)

**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

(14)

**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; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

### SUGGESTED READINGS:

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1<sup>st</sup> Edition, Oxford University Press, New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1<sup>st</sup> Edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S. Chand Publishing, New Delhi.
4. Mariappan (2015), Business Mathematics, 1<sup>st</sup> Edition, Pearson Education, New Delhi.
5. J.K.Sharma, (2014) Business statistics, 4<sup>th</sup> Edition, Vikas Publishing House, New Delhi
6. <https://www.coursera.org/specializations/business-statistics-analysis>

Instruction Hours / Week: L: 0T:0P:6

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**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 and to apply the utilization of computerised system as a lifelong learning.

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

COs	Course Outcomes	Blooms Level
CO1	Familiarize on the account's heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software	Understand
CO2	Classify the items under items heads	Analyze
CO3	Generate the financial Reports, TDS and pay roll reports and evaluate the output.	Evaluate
CO4	To enter the different types GST invoices in tally	Apply
CO5	Communicate the outputs in written form identifying the objective and outcome of each exercise and to apply the utilization of computerised system as a lifelong learning	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	M	L	M	L	S	S	M
CO2	M	M	S	M	M	M	M	M	L	S
CO3	S	S	M	S	S	M	M	M	L	M
CO4	M	S	M	M	M	S	S	M	M	M
CO5	S	L	S	S	M	S	S	M	S	S

**S-Strong; M-Medium; L-Low****LIST OF EXERCISES**

1. Create a Company and Ledgers in Tally. (6)
2. Create an Accounting voucher with example in tally. (6)
3. Create different types of GST Invoices in Tally. (6)
4. Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally (6)
5. Create Stock Group, Stock Items and Unit of Measurement in Tally. (6)

6. Create an Inventory and Manufacturing Vouchers. (6)
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally (6)
8. Create a payroll in tally with suitable example. (6)
9. Do the following exercise with the example that given below (12)
  - ❖ 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 Rs. 25,000 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 the current ratio and quick ratio is?

#### **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, 1<sup>st</sup> 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

**COURSE OBJECTIVES:****To make the students**

1. To understand the Indian knowledge systems about origin, evolution and ontological approach
2. To comprehend the Indian knowledge approaches with respect to time and language
3. To obtain key knowledge on life and mind of Indian knowledge system
4. To acquire key information on torchbearers of Indian knowledge system
5. To attain strong knowledge on the role of Women in ancient and modern India

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

COs	Course Outcomes	Blooms Level
CO1	Understand the rich heritage that resides in our traditions.	Understand
CO2	Comprehend the Indian knowledge	Understand
CO3	Understand the importance of philosophical concepts	Understand
CO4	Understand the origin of Indic thought and practices	Understand
CO5	Understand role of Women in ancient and modern India.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	L	M	M	M	M	S
CO2	M	S	L	M	M	S	L	M	L	M
CO3	S	M	M	S	S	M	M	S	M	L
CO4	S	M	S	S	M	M	S	S	S	L
CO5	S	S	M	M	S	S	M	M	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(4)**

**Tradition** - Conception and Constitution of Knowledge in Indian Tradition, The Oral Tradition, Knowledge Maintenance and Renewal Mechanisms, Nature and Character of Knowledge, Models and Methods of Indian Knowledge Systems, Nature and Conception of Reality, Means of Knowledge of Reality –Uniqueness of Indian Ontology and Epistemology.

**UNIT II****(4)**

Time and Language - Time – Concept of Kala, Cycles of Time, Measurement of Time, Knowledge of Time – the Science of Light. Language – Philosophy of Word and Meaning, The Sphota Doctrine, Sadhu and Asadhu words, Levels of Speech, Silence as the eternal language.

**UNIT III****(4)**

Environment and Management - Environment – Concept of Nature in Indian Tradition, Panchbhutas – Elements of Nature, Concept of Rta, Sacred Environment, Panchvati. Management – Indian conception of Economy and Management, Insights from Arthashastra, Management by Consciousness.

**UNIT IV****(4)**

Life and Mind - The Science of Life – History and Basic Principles of Ayurveda, Prana, Ojas and Tejas, Health, Balance and Routine in Ayurveda. The Science of Mind – Origin, Nature and Evolution of Yoga, Types and Schools of Yoga, Yoga Darshana.

**UNIT V****(4)**

Torchbearers - Ancient – Sankara, Nanak, Tulsi, Caitanya. Modern – Dayananda, Ramakrishna, Sri Aurobindo, Ananda Coomaraswamy. Women's Empowerment in India: Ancient Period to Modern Time Period.

**SUGGESTED READINGS:**

1. B. Mahadevan, Vinayak Rajat Bhat, and Nagendra Pavana R.N. (2022). *Introduction to Indian Knowledge System: Concepts and Applications* (1<sup>st</sup> Ed.). PHI Publishers, New Delhi, India.

**WEBSITES**

<https://iks.iitgn.ac.in/wp-content/uploads/2016/01/Indian-Knowledge-Systems-Kapil-Kapoor.pdf>  
<https://www.sanskritimagazine.com/india/traditional-knowledge-systems-of-india/>

Instruction Hours / Week: L: 4T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**பாடத்திட்டப் பொதுநோக்கம்**

1. கற்றல்வழி சிந்தனைத் திறனையும், 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 அற உணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்

**பாடத்திட்ட பயன் விளைவு**

COs	Course Outcomes	Blooms Level
CO1	இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.	Apply
CO2	கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.	Apply
CO3	தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்'; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.	Understand
CO4	வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல் .	Analyze
CO5	சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்.	Analyze

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	M	S	S	M
CO2	M	M	M	M	S	S	S	M	L	S
CO3	S	L	S	M	S	M	M	S	M	M
CO4	S	S	S	S	M	S	M	S	S	S
CO5	M	M	S	L	M	M	S	S	L	L

S-Strong; M-Medium; L-Low

### தமிழர் நாகரிகமும் பண்பாடும் - தாள் 3

**அலகு - I வரலாற்றுக்கு முற்பட்ட தமிழகமும் சங்ககால வரலாறும் (8)**

வரலாறும் நிலஅமைப்பும் - வரலாற்றின் செல்வாக்கு - பல்வேறு காலங்களில் வரலாறு உண்டாக்கிய நாட்டுப் பிரிவுகள் - பழைய கற்காலம் - புதிய கற்காலம் - இரும்புக் காலம்.

**அலகு - 2 தமிழின் தொன்மை (12)**

தமிழ் தோன்றிய இடம் - குமரிக்கண்டத் தமிழ் நாடுகள் - தமிழ் என்னும் பெயர் வரலாறு - திராவிட மொழிக்குடும்பம் - தமிழ்மொழிச் சிறப்பு - தமிழுக்குத் தமிழ் நாட்டவர் செய்ய வேண்டியவை - தமிழுக்கு வெளிநாட்டிற் செய்ய வேண்டியவை

**அலகு - 3 தமிழர் வாழ்வியல் (10)**

ஐவகை நிலங்கள் - களவு வாழ்க்கை - கற்பு வாழ்க்கை - அரசர் கடமை - கல்வி நிலை - தொழில் நிலை - ஆடவர் நிலை - பெண்டிர் நிலை

**அலகு - 4 கட்டடக்கலையும் தமிழர் பண்பாடும் (10)**

கட்டடக்கலை தோற்றுவாய் - முதற்கலை - கட்டடக்கலையின் பழைமை - புதிய கற்காலம் - சங்ககாலம் - கோயில்கள் - அரண்மனைகள் - கோட்டைகள் - வீடுகள் - நீர்ப்பாசனக் கட்டடக்கலை - தமிழர் கட்டடக் கலையின் தனிச்சிறப்பு

**அலகு - 5 ஆற்றங்கரை நாகரிகம் (8)**

ஆறும் நாகரிகமும் - ஆறுகளின் தோற்றமும் நீளமும் - காவிரிக்கரை நாகரிகம் - இலக்கியச் சிறப்பு - கலைச்சிறப்பு - வைகைக்கரை நாகரிகம் - இலக்கியச் சிறப்பு - கலைச்சிறப்பு , நொய்யல்கரை நாகரிகம்

### பார்வை நூல்கள்

1. முனைவர் அரங்க இராமலிங்கம் (பதிப்பாசிரியர்), தமிழர் நாகரிகமும் தமிழ் மொழிவரலாறும் (தொகுதி -1, 6, 2, 5, 10), வர்த்தமானன் பதிப்பகம், தியாகராயநகர், சென்னை-17.
2. கே.கே.பிள்ளை, தமிழக வரலாறு மக்களும் பண்பாடும், உலகத்தமிழ் ஆராய்ச்சி நிறுவனம் தரமணி, சென்னை-13.
3. நா.வானமாமலை, தமிழர் வரலாறும் பண்பாடும், நியூசெஞ்சுரி புக்ஹவுஸ், சென்னை -98.

### இணையதளம்

1. [www.tvu.org.in](http://www.tvu.org.in)
2. [www.maduraitamilproject.com](http://www.maduraitamilproject.com)

### இதழ்கள்

1. International Research Journal of Indian Literature, irjil.in
2. International Tamil Research Journal, iorpress.in

Instruction Hours /Week: L: 3T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**Course Objectives**

1. To enable students learn correct pronunciation, spelling, meaning and usage of English Vocabularies.
2. To give English language skill practice to students to enhance their English proficiency.
3. To expose students to native speakers' spoken language to enable students to recognize native speakers' accent and language usage.
4. To help students to become autonomous and self-directed English language learners.
5. To produce entrepreneurs among students by making them English language trainers and take communicative English to schools and colleges around.

**Course Outcomes**

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Demonstrate the skill to write in English without grammatical error.	Apply
CO2	Practice listening effectively to communication in English.	Apply
CO3	Develop the ability to speak English language with the right way of pronunciation.	Understand
CO4	Express the viewpoints with confidence in English.	Analyze
CO5	Express values and skills gained through effective communication to other disciplines.	Analyze

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	L	S	M	S	S	M	M	L	S
CO2	M	M	S	S	M	M	S	S	L	M
CO3	S	S	M	M	M	S	S	M	S	M
CO4	S	S	M	S	S	M	M	M	M	S
CO5	M	M	S	L	L	S	S	S	M	L

**S-Strong; M-Medium; L-Low****UNIT-I****(8)**

**Listening:** Listening Comprehension-Listening for Specific Information- Interpreting Charts and Diagrams

**UNIT- II****(7)**

**Speaking:** Essentials of effective Communication- **Telephone Skills:** Understanding Telephone Conversation-Handling Calls-Leaving Messages-Making Requests-Giving Instructions and Orders.

**UNIT-III****(7)**

**Reading:** Reading with a purpose-Skimming and Scanning-Locating Main Points-Reading Critically- Sequencing of Sentences-Reading Comprehension

**UNIT- IV****(7)**

**Writing:** Descriptive and Narrative-Safety Instructions- Suggestions-Expansion of Abbreviations-Spellings Rules  
Translation- Translating Short Sentences and Passages from English to Tamil

**UNIT-V****(7)**

**Vocabulary:** Synonyms-Antonyms-Prefixes-Suffixes- Idioms- Different Types of English-Homonyms and Homophones (British and American)

**SUGGESTED READINGS**

1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
2. Wren & Martin, 2008, High School English Grammar & Composition, S.Chand & Company Ltd, Board of Editors
3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press.

Instruction Hours /Week: L: 7T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**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 of companies and procedure for calculation of managerial remuneration as per Act
3. To understand the accounting treatment for amalgamation and internal reconstruction of companies.
4. To acquire the knowledge to solve problems relating to Holding Company Accounts, Liquidation of Companies
5. To understand the norms and procedure for accounting process for banking company accounts and to impart practical exposure about the procedure and accounting treatment of company accounts.

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

COs	Course Outcomes	Blooms Level
CO1	Understand the accounting process for share capital and debenture and its application	Understand
CO2	Prepare final accounts of companies and procedure for calculation of managerial remuneration as per Act	Analyze
CO3	Understand the accounting treatment for amalgamation and internal reconstruction of companies.	Apply
CO4	Acquire the knowledge to solve problems relating to Holding Company Accounts, Liquidation of Companies	Understand
CO5	Understand the norms and procedure for accounting process for Banking company accounts to impart practical exposure about the procedure and accounting treatment of company accounts	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	L	S	M	M	M	M	M
CO2	S	M	M	M	S	S	M	S	L	S
CO3	M	S	S	S	M	L	S	L	M	S
CO4	S	S	M	S	M	M	M	S	S	M
CO5	M	M	S	M	S	S	L	M	S	S

**S-Strong; M-Medium; L-Low****UNIT I****(19)**

**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**

**(19)**

**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**

**(19)**

**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**

**(19)**

**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**

**(20)**

**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 and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol.II. 20<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr. Suneel K Maheshwari (2018), Corporate Accounting, 6<sup>th</sup> Edition, Vikas Publishing, New Delhi.
4. Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8<sup>th</sup> Edition, Vol. I, Kalyani Publishers, New Delhi.
5. Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8<sup>th</sup> Edition, Vol. I, Kalyani Publishers, New Delhi.
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting, 2<sup>nd</sup> Edition, S.Chand and Sons, New Delhi
7. [https://swayam.gov.in/nd2\\_imb20\\_mg32/preview](https://swayam.gov.in/nd2_imb20_mg32/preview)

Instruction Hours / Week: L: 7T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the Sale of Goods Act, 1930.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 1932.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.

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

COs	Course Outcomes	Blooms Level
CO1	Identify the basic legal principles behind contractual agreements.	Apply
CO2	Understand the relevance of business law in economic and social context.	Analyze
CO3	Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.	Apply
CO4	Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.	Understand
CO5	Enhance knowledge in the Negotiable Instruments Act 1881 and familiarize with the concepts of law relation to business	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	M	L	L	M	M
CO2	M	M	L	S	M	S	M	S	M	S
CO3	S	S	M	M	S	S	S	M	S	M
CO4	M	S	L	S	S	M	M	M	S	S
CO5	M	M	M	M	M	L	S	S	M	S

**S-Strong; M-Medium; L-Low****UNIT I****(16)**

**The Indian Contract Act, 1872:** General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

## **UNIT II**

**(17)**

**The Indian Contract Act, 1872:** Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

## **UNIT III**

**(17)**

**The Partnership Act, 1932:** Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

## **UNIT IV**

**(17)**

**The Negotiable Instruments Act 1881:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque.

## **UNIT V**

**(17)**

**The Limited Liability Partnership Act, 2008:** Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

### **SUGGESTED READINGS:**

1. Kuchhal, M.C and Vivek Kuchhal (2018), Business Law, Vikas Publishing House, New Delhi.
2. SN Maheshwari and SK Maheshwari (2014), Business Law, National Publishing House, New Delhi.
3. Agarwal S K, (2021), Business Law, Sahitya Bhawan Publications, Agra
4. P C Tulsian and Bharat Tulsian (2017), Business Law, McGraw Hill Education, New Delhi
5. Sharma, J.P. and Sunaina Kanojia (2017), Business Laws, Ane Books Pvt. Ltd., New Delhi
6. Kapoor, N.D (2014), Elements of Mercantile Law, S.Chand and Co., New Delhi.
7. <https://www.coursera.org/learn/corporate-commercial-law-part1>

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To build knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind. AS) that are applicable to corporate entities.
2. To examine important role of accounting plays in society.
3. To classify the business transactions and create financial statements according to generally accepted accounting principles.
4. To understand the important role of accounting plays in allowing individuals to make informed decisions.
5. To construct financial statements for individual entities for the use of shareholders.

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

Cos	Course Outcomes	Blooms Level
CO1	Understand the use and application of the IFRS (and Ind. AS in India)	Apply
CO2	Apply accounting principles on business	Apply
CO3	Classify the business transactions and create financial statements according to generally accepted accounting principles	Analyze
CO4	To make informed decisions	Understand
CO5	Construct financial statements for individual entities for the use of shareholders.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	M	M	M	S
CO2	M	M	S	L	S	M	M	S	S	S
CO3	S	S	M	M	M	M	S	M	S	M
CO4	S	M	M	S	S	S	L	S	M	M
CO5	S	S	S	L	M	M	M	M	S	S

**S-Strong; M-Medium; L-Low****UNIT I****(14)**

**Use of IFRS and Ind. AS**-Understand the application of IFRS in India through the use of Ind. AS – the applicability of Ind. AS – the mapping of Ind. AS to IFRS – differences between IFRS & Ind. AS – the list of IFRS (Ind. AS) – Process of transition to IFRS for the first time -Overview of applicable U.S GAAP accounting guidance - Divergence between U.S GAAP and IFRS.

## **UNIT II**

**(14)**

**Application of IFRS (Ind. AS) for transactions-** Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

## **UNIT III**

**(14)**

**Revenue recognition-** Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof.

## **UNIT IV**

**(15)**

**Preparation & presentation of financial statements-** Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet).

## **UNIT V**

**(15)**

**Analysis of financial statements-** Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – according to statement – according to function – according to purpose - trend analysis – comparison with competition or industry average.

### **SUGGESTED READINGS:**

1. Subramanyam, K. R. and John, J.W. (2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013, 1<sup>st</sup> Edition, Bloomsbury Professional India, New Delhi.

Instruction Hours /Week: L:2T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To state the basic concepts in Cyberspace, Cyber security issues and challenges
2. To provide an exposure to the classification of Cybercrimes and, Remedial and mitigation
3. To understand principles of Social Media Overview and Security
4. To gain knowledge about E-Commerce and Digital Payments
5. To understand key terms and concepts Digital Device Security tools

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

Cos	Course Outcomes	Blooms Level
CO1	Students would be able to understand the concept of Cyber Security and issues and Challenges associated with it.	Understand
CO2	Students should be able to understand the cybercrimes, their nature, legal remedies and how report the crimes through available platforms and procedures	Understand
CO3	Students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedures.	Understand
CO4	Students able to understand the basic concepts related to E-commerce and digital payments.	Understand
CO5	Students will be able to understand the basic security aspects related to computer and mobiles	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	S	S	M	M	S	S	S
CO2	M	L	M	M	M	L	S	M	S	S
CO3	L	M	L	M	M	L	S	S	S	M
CO4	M	M	M	M	S	L	M	M	M	M
CO5	S	S	M	M	S	S	S	M	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(5)**

**Introduction to Cyber security** - Data Encryption Standard-Block cipher principles-block cipher modes of operation-Advanced Encryption Standard (AES)-Triple DES-Blowfish-RC5 algorithm.

## **UNIT II**

**(5)**

**Public Key Cryptography and Hash Algorithms** - Principles of public key cryptosystems-The RSA algorithm-Key management - Diffie Hellman Key exchange-Hash functions-Hash Algorithms (MD5, Secure Hash Algorithm)

## **UNIT III**

**(5)**

**Fundamentals of Cyber Security** - How Hackers Cover Their Tracks- Fraud Techniques- Threat Infrastructure- Techniques to Gain a Foothold (Shellcode, SQL Injection, Malicious PDF Files)- Misdirection, Reconnaissance, and Disruption Methods.

## **UNIT IV**

**(5)**

**Planning for Cyber Security** - Privacy Concepts -Privacy Principles and Policies - Authentication and Privacy - Data Mining - Privacy on the Web - Email Security - Privacy Impacts of Emerging Technologies.

## **UNIT V**

**(4)**

**Cyber Security Management** - Security Planning - Business Continuity Planning - Handling Incidents - Risk Analysis - Dealing with Disaster – Legal Issues – Protecting programs and Data – Information and the law – Rights of Employees and Employers - Emerging Technologies - The Internet of Things - Cyber Warfare.

## **SUGGESTED READINGS:**

1. William Stallings, “Cryptography and Network Security”, Pearson Education, 6th Edition, 2013.
2. Charles P. Pfleeger Shari Lawrence Pfleeger Jonathan Margulies, Security in Computing, 5<sup>th</sup> Edition, Pearson Education, 2015.
3. Graham, J. Howard, R., Olson, R., Cyber Security Essentials, CRC Press, 2011.
4. George K. Kostopoulous, Cyber Space and Cyber Security, CRC Press, 2013.

## **WEBSITES**

1. Web resources from NDL Library
2. E-content from open-source libraries

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

Marks: Internal: 00 External: 00 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To explore career alternatives prior to graduation & integrate theory and practice
2. To assess interest and abilities in their field of study
3. To develop work habits and attitudes necessary for job success
4. To develop communication, interpersonal and other critical skills in the job interview process
5. To build a record of work experience

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

COs	Course Outcomes	Blooms Level
CO1	Explore career alternatives prior to graduation & integrate theory and Practice	Understand
CO2	Assess interest and abilities in their field of study	Evaluate
CO3	Develop work habits and attitudes necessary for job success	Apply
CO4	Develop communication, interpersonal and other critical skills in the job interview process	Apply
CO5	Build a record of work experience	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	S	S	M	M	S
CO2	M	M	M	L	S	S	S	S	M	M
CO3	L	M	M	M	S	S	M	M	S	L
CO4	M	M	S	L	M	M	S	M	S	L
CO5	M	M	S	S	S	M	M	L	M	S

**S-Strong; M-Medium; L-Low**

### பாடத்திட்டப் பொது நோக்கம்

1. இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
3. தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்'; 'இணையதமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச்சிந்தனை மேம்பாடு.
4. வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல். சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

### பாடத்திட்டப் பயன்விளைவு

COs	Course Outcomes	Blooms Level
CO1	வரலாற்றிற்கு முற்பட்ட தமிழகத்தை மாணவர்களுக்கு அறிமுகப்படுத்துதல்	Apply
CO2	பழந்தமிழர் பண்பாடு சார்ந்த வாழ்க்கை முறையை மாணவர்கள் அறிய ஊக்குவித்தல்	Understand
CO3	தமிழ்மொழியின் பழைமையும், திராவிட மொழிகளில் தமிழ்மொழியின் தனிச்சிறப்பையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.	Understand
CO4	தமிழர்களின் வாழ்வியல், தமிழர் கலைகள், ஆற்றங்கரைப் பண்பாடுகள் குறித்து மாணவர்கள் அறியச் செய்தல்.	Apply
CO5	இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில் விருப்பப் பாடமாக இடம்பெறுகின்ற தமிழ் நாகரிகமும் பண்பாடும் குறித்த முழுமையான	Apply

	அறிமுகம் பெற்றிருத்தல்.	
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### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	S	M	M	S	M
CO2	M	L	S	S	S	M	M	M	S	S
CO3	S	L	M	M	S	S	M	S	L	L
CO4	S	M	M	M	M	S	S	S	M	L
CO5	S	M	S	S	M	M	M	M	L	M

**S-Strong; M-Medium; L-Low**

#### அலகு:1 சங்க இலக்கியம் (8)

தமிழ் இலக்கிய வரிசை-அறிமுகம்-முச்சங்க வரலாறு-பாட்டும் தொகையுமாகிய சங்க இலக்கியத் தொகுப்பு-அறிமுகம்-எட்டுத்தொகையில் அகத்திணை-புறத்திணை-பத்துப்பாட்டில் அமைந்த ஆற்றுப்படை இலக்கியங்கள்-பத்துப்பாட்டில் அகமும் புறமும்-புலவர்களும் பாடல்களும்-பெண்பாற் புலவர்கள்.

#### அலகு: 2 அற இலக்கியமும் காப்பியமும் (8)

திருக்குறள்-அமைப்பு-இலக்கியச் சிறப்பு-உலகப் பொதுமைத் தன்மை-பொருட் சிறப்பு-இலக்கியச் சிறப்பு-நாலடியார் முதலாக குமரகுருபரரின் நீதிநெறிவிளக்கம் ஈறாக அமைந்த நீதி இலக்கியங்கள்-நீதி நூல்களில் அகமும் புறமும்-தமிழ் இலக்கிய வரிசையில் ஐம்பெருங் காப்பியங்களும், ஐஞ்சிறு காப்பியங்களும்- சிலம்பும் மணிமேகலையும் – இரட்டைக்காப்பியங்கள்-கம்பராமாயணம்-பெரியபுராணம்-சீறாப்புராணம்-தேம்பாவணி-இராவண காவியம்.

#### அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும் (8)

தமிழகத்தில் பக்தி இயக்கத்தின் தோற்றமும் வளர்ச்சியும்-பன்னிரு திருமுறைகளும், பதினான்கு சித்தாந்த சாத்திரங்களும்-திவ்யப்பிரபந்தமும், இராமானுஜ நூற்றந்தாதி முதலான வைணவ இலக்கியங்களும்.

#### அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும் (8)

குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு, மதுரை மீனாட்சியம்மை பிள்ளைத்தமிழ், மதுரை சொக்கநாதர் தமிழ்விடு தூது, அழகர் கிள்ளைவிடு தூது முதலான சிற்றிலக்கிய வரிசை-தமிழில் புதுக்கவிதை இயக்கங்களின் தோற்றமும் வளர்ச்சியும்-தமிழ்ப் புதுக்கவிதை வடிவங்கள்-தமிழின் நாடக இலக்கியங்கள்-மனோன்மனீயம் – தமிழின் உரைநடை இலக்கிய வளர்ச்சி-தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச்

சிறுகதைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

**அலகு: 5 தமிழின் ஐந்திலக்கணம்**

**(8)**

தமிழின் எழுத்து-சொல்-பொருள்-யாப்பு-அணி என்றமைந்த தமிழின் ஐந்திலக்கணக் கொள்கைகள்-நன்னூல்-தொல்காப்பியம்-யாப்பருங்கலக்காரிகை-புறப்பொருள் வெண்பாமாலை -நம்பி அகப்பொருள் முதலான இலக்கண நூல் சிந்தனைகள்.

**பாடநூல்:**

தமிழ் இலக்கிய வரலாறு-மொழிகள் துறை-தமிழ்ப்பிரிவு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் -21. முதல் பதிப்பு - பிப்ரவரி - 2023.

**பார்வை நூல்கள்:**

1. தமிழ் இலக்கிய வரலாறு - தமிழண்ணல், மீனாட்சி புத்தக நிலையம்- மதுரை-இரண்டாம் பதிப்பு-ஜூலை - 2000.
2. தமிழ் இலக்கிய வரலாறு - வேங்கடராமன்.கா.கோ. கலையகம் பதிப்பகம், நாமக்கல்-ஆறாம் பதிப்பு-சனவரி-2023.
3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவ்வை பதிப்பகம், திருவாரூர் - மூன்றாம் பதிப்பு- பிப்ரவரி-2023.
4. தற்காலத் தமிழ் இலக்கிய வரலாறு - கவிஞர் திலகம் மானார் புகழேந்தி, நிலாப் பதிப்பகம், 63,பாரதிதாசன் நகர், இராமநாதபுரம், கோவை - 641045

Instruction Hours /Week: L:3T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**Course Objectives**

1. To provide the students with an ability to build and enrich their communication skills.
2. To help them think and write imaginatively and critically.
3. To improve the communicative ability.
4. To strengthen their professional skills.
5. To expose the students to various spoken skills.

**Course Outcomes**

At the end of this course, students will be able to

COs	Course Outcomes	Blooms Level
CO1	Make the students proficient communicators in English.	Apply
CO2	Develop learners' ability to understand English in a wide range of contexts.	Understand
CO3	Understand the nuances of listening, speaking and reading English.	Understand
CO4	Prepare the learners to face situations with confidence and to seek employment in the modern globalized world.	Apply
CO5	Build the students' ability to listen and to speak English better.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	M	S	L	M	M	L	S
CO2	S	S	S	M	S	L	M	S	M	M
CO3	S	S	M	S	L	S	S	M	S	S
CO4	M	M	M	S	M	M	L	M	S	M
CO5	M	S	S	M	L	S	M	M	L	M

**S-Strong; M-Medium; L-Low****UNIT-I****(6)**

Concept of Communication- Barriers to Communication- Body Language-Personality Development-Etiquette and Manners-Soft Skills

**UNIT- II****(6)**

Listening Comprehension-Reading Comprehension-Paragraph Writing- Precis Writing- Collocation

**UNIT III****(6)**

Writing-Writing Resume and Covering Letter- Types of Letter Writing-Writing MoU-Dicto Composition--Term Paper-Book Reviews

**UNIT IV****(6)**

Speaking-Interview Skills-Preparing Welcome address and Vote of Thanks-Compering

**UNIT V****(6)**

Punctuation Marks- Figures of Speech

**SUGGESTED READINGS**

1. Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 Cambridge University Press
2. Wren & Martin, 2008, High School English Grammar & Composition, S.Chand & Company Ltd, Board of Editors
3. Krashen, Stephen D (1982) Principles and practice in second language acquisition. New York: Pergamon Press

Instruction Hours / Week: L:5T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**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

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

COs	Course Outcomes	Blooms Level
CO1	Understand the cost concepts, types of costing methods and book keeping for cost accounting	Understand
CO2	Apply tools and techniques to solve the problems.	Apply
CO3	Select the best methods of costing by critically analyzing and apply the same to appropriate situation	Analyze
CO4	Communicate orally and in written the cost concepts	Understand
CO5	Prepare a Reconciliation Statement of Cost and Financial Accounts	Evaluate

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	S	M	L	L
CO2	M	M	S	M	S	S	M	S	M	M
CO3	S	S	M	S	M	M	S	M	S	S
CO4	S	M	S	M	S	M	M	S	M	S
CO5	M	L	M	S	L	M	M	S	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Introduction** - Meaning, Objectives and 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****(12)**

**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 and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### **UNIT III (12)**

**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 (12)**

**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 (12)**

**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, 25<sup>th</sup> Edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12<sup>th</sup> 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, Chennai
6. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting – A Managerial Emphasis, 15<sup>th</sup> Edition, Pearson Education , New Delhi.
7. [https://swayam.gov.in/nd1\\_noc20\\_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview)

Instruction Hours / Week: L:4T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**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 know the provisions of computation of income from other sources.
4. To be familiar with the laws pertaining to computation of total income and tax liability
5. To assess the total income and tax liability of individual.

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

COs	Course Outcomes	Blooms Level
CO1	Understand the basic Concept of Income Tax Act, 1961.	Understand
CO2	Impart the knowledge on computation of salary and house property income	Understand
CO3	Know the provisions of computation of income from other sources.	Apply
CO4	Familiar with the laws pertaining to computation of total income and tax liability	Apply
CO5	Assess the total income and tax liability of individual	Evaluate

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	L	M	L	M	S	L	M
CO2	S	S	L	S	S	S	M	M	M	M
CO3	S	S	S	S	M	M	S	S	M	S
CO4	M	M	S	M	M	S	M	S	S	M
CO5	S	M	M	S	S	M	S	M	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(10)**

**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****(10)**

**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

(10)

**Computation of Income – 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

(10)

**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

(10)

**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. Gaur and Narang (2021), Income Tax Law and Practice, 51<sup>st</sup> Edition, Kalyani Publishers, Chennai.
2. Dr. H.C Malhotra, Dr. S P Goyal (2021), Income Tax Law and Practice, 61<sup>th</sup> Edition, Sathya Bawan Publication, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt. Ltd, New Delhi.
4. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> 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, 61<sup>st</sup> 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>

Instruction Hours / Week: L:4 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of laws related to constitution of company, structure, management team.
2. To be familiar the key personnel of company management
3. To acquire knowledge on procedure for company meeting and agenda
4. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
5. To know the online registration and online filing process of documents

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

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of laws related to constitution of company, structure, management team.	Understand
CO2	Familiar the key personnel of company management	Understand
CO3	Acquire knowledge on procedure for company meeting and agenda	Apply
CO4	Know the online registration and online filing process of documents	Apply
CO5	Familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	S	M	S	M	M	S	M	S	L
CO2	M	M	L	S	S	S	M	S	M	L
CO3	S	S	M	M	S	S	S	M	S	M
CO4	M	S	S	S	M	M	M	S	M	S
CO5	M	M	M	S	M	S	M	S	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(8)**

**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

(8)

**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

(8)

**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

(8)

**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

(8)

**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, 4<sup>th</sup> 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, 22<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor (2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23<sup>rd</sup> Edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24<sup>th</sup> 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

Instruction Hours / Week: L:4 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand Overview of Investment Company Industry
2. To apply the funding strategies applicable to Investment companies
3. To analyze and interpret the financial statements Operations.
4. To evaluate the results of tools applied in Investment Companies
5. To Create the quality report of financial statements

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

COs	Course Outcomes	Blooms Level
CO1	Understand Overview of Investment Company Industry.	Understand
CO2	Analyze and interpret the financial statements Operations.	Analyze
CO3	Evaluate the results of tools applied and interpret the result.	Evaluate
CO4	Apply the funding strategies applicable to Investment companies.	Apply
CO5	Creation of quality report of financial statement	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	M	M	S	M	L	S
CO2	S	S	M	M	S	S	M	S	L	S
CO3	S	M	S	M	M	M	S	M	M	S
CO4	M	S	M	S	S	M	M	S	S	S
CO5	M	S	M	S	M	M	S	S	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(8)**

**Overview of Investment Company Industry** - Introduction: Meaning, Definition and Classification. Types of Investment Company Fair Value ASC 820 - Organization Providing Services to Investment: The Investment Adviser - The Distributor - The Custodian - The Transfer Agent - The Administrator. Regulations - Financial Reporting to shareholders - Accounting Rules and Policies - Effective Date of Transaction.

**UNIT II****(8)**

**Investment companies and Fund** - Investment companies and Fund – Overview: Fund Administration - Hedge Fund – Defining the Hedge Fund - Types of Hedge Fund - Private Equity Funds - Venture capital fund. Domestic and offshore Hedge fund – Hedge fund strategy – Size of the Hedge fund market – Reasons for Rapid Growth of Hedge

fund industry – Market benefits of Hedge fund industry – Hedge fund in Different Jurisdictions: United States of America.

### **UNIT III**

(8)

**Investment Accounts and Financial Instruments** - Investment Objectives and Policies - Operations and Controls. Accounting: Net Assets value per share - Basis of recording securities transactions - Valuing Investments - Valuation Techniques: The Present Value Techniques - The fair value Hierarchy. Money Market Funds - Accounting for foreign investments.

Financial Instruments: Money Market Instruments - Repurchase Agreement - US Government Securities: Treasury Bills - Notes and Bonds. Securities: Mortgage-Backed Securities - High Yield Securities.

### **UNIT IV**

(8)

**Capital Accounts** - Introduction - Operations and Controls - Accounting for Capital Structure Transactions and Distributions - Auditing Procedures - Complex Capital Structure: Operational and Accounting Issue - Financial Statement Preparation - Audit Consideration - Methods of Allocating Income, Fund- Level Expenses and Realized and Unrealized Gains/Losses - Methods of Computing Income Distributions per shares. Taxes: Introduction - Taxation of Regulated Investment Companies.

### **UNIT V**

(8)

**Financial Statement of Investment Companies** - Financial Statement Introduction - Comparative Financial Statement- Schedule of Investments - Statement of Operations - Financial reporting - Common fund- Categories: Legal Structure and Investment types. Income statement- Integrated reporting – equity transactions- Income measurement. Fund GAV and NAV, IRR - Capital subscription, distribution, commitments - Distribution of waterfall and Management fees - Financial statements for funds / investment companies - SAL, SOP, SOC, SCF, SOI, FiHi.

### **SUGGESTED READINGS**

1. Sanjay Dhamija, “Financial Reporting and Analysis”, SULTAN CHAND & SONS Educational Publishers New Delhi, First Edition: 2020.
2. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi
3. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
4. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.

5. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Subramanyam, K. R. and John, J.W. (2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
7. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
8. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.

Instruction Hours / Week: L:4 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the nature and scope of business economics
2. To learn the method of price determination
3. To understand the impact of various factors on Indian economy
4. To know about concepts on Monetary policy
5. To understand the concept of the micro and macroeconomic concepts and its application in business

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of business economics	Understand
CO2	Learn the method of price determination	Understand
CO3	Understand the impact of various factors on Indian economy	Understand
CO4	Know about concepts on Monetary policy	Understand
CO5	Understand the concept of the micro and macroeconomic concepts and its application in business	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	S	L	S	S	M	M	S
CO2	S	S	M	L	M	S	S	S	M	S
CO3	S	M	S	S	L	M	M	L	S	S
CO4	S	S	M	M	M	S	S	S	S	M
CO5	M	M	S	S	S	L	M	M	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(8)**

**Business Economics:** Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macro-Economics applied to Business Environment – Role and Responsibilities of Business Economists.

**UNIT II****(8)**

**Analysis of Demand:** Meaning of Demand – Basis of Consumer Demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in Demand Curve - Meaning and Nature of Indifference Curve - Shift in Indifference Curve and Properties of Indifference Curve - Consumer Equilibrium - Effect of Change in Price and Consumption - Income and Consumer Demand and Substitution and Price Changes.

### UNIT III

(8)

**Supply and Production :** Meaning of Supply – Determinants - Law - Schedule and Supply Curve – Elasticity of Supply - Production - Function- Laws of Production – ISO -Quants – Pricing - Market Structure and Pricing Decision – Pricing Under Perfect Competition – Characteristic and Price Determination – Monopoly – Kinds – Causes - Price Output Decision and Price Discrimination - Monopolistic Competition – Price Output Decision in Short and Long run – Equilibrium - Oligopoly – Definition - Sources and Characteristics - Price Rigidity and Price Leadership.

### UNIT IV

(8)

**Macro-Economic Factors:** The Economic System - Capitalism and Mixed Economic System - Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition – Objectives - Taxation Policy - Formulation and its Reforms - Monetization and demonetization of currency – impact on Indian economy

### UNIT V

(8)

**Monetary Policy:** Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning – Causes and Measures - Types of Inflation indices and their Applications - Business Cycle – Phases – Characteristics and Various Theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures.

### SUGGESTED READINGS

1. Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.
2. Ravilochanan. P(1992), Business Economics, ESS PEE KAY Publishing House, Chennai.
3. Drivedi DN, (2002), Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi
4. Geetika and Piyali Ghosh (2017), Managerial Economics, 3<sup>rd</sup> Edition, McGraw Hill Education, New Delhi.
5. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
6. Christopher R.Thomas and S.Charles Maurice, Managerial Economics: Foundation of Business Analysis and Strategy, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
7. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4<sup>th</sup> Edition, McGraw Hill Education, New Delhi
8. D.N. Dwivedi (2016), Microeconomics, 4<sup>th</sup> Edition, McGraw Hill Education, New Delhi
9. <https://swayam.gov.in/nd2 imb20 mg38/preview>

Instruction Hours / Week: L:5T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the functions and objectives of management accounting
2. To impart the rules for computation of financial statement analysis
3. To inculcate the procedure for calculating standard costing and variance analysis
4. To compute problems on marginal costing and budgeting
5. To examine and analysis the financial statement of a company

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

COs	Course Outcomes	Blooms Level
CO1	Understand the functions and objectives of management accounting	Understand
CO2	Impart the rules for computation of financial statement analysis	Understand
CO3	Inculcate the procedure for calculating standard costing and variance analysis	Evaluate
CO4	Compute problems on marginal costing & budgeting	Evaluate
CO5	Examine and analysis the financial statement of a company	Analyze

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	L	M	L	S	S	L
CO2	M	M	S	S	S	S	M	M	S	S
CO3	S	S	M	M	S	M	L	M	L	M
CO4	M	M	S	S	M	S	M	S	M	L
CO5	L	S	M	S	S	M	S	S	M	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**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****(13)****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**

**(15)**

**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**

**(16)**

**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**

**(16)**

**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, 7<sup>th</sup> 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, 4<sup>th</sup> Edition S. Chand Publishing, New Delhi.
3. Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015), Management and Cost Accounting, 6<sup>th</sup> 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](https://swayam.gov.in/nd1_noc20_mg65/preview)

Instruction Hours / Week: L:5T:1P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To know the provisions relating to assessment of individuals and HUF
2. To acquire knowledge on assessment of partnership firms and AOP as per Act
3. To compute assessment of companies and cooperative societies
4. To examine the procedure for collection and recovery of taxes
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

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

COs	Course Outcomes	Blooms Level
CO1	Know the provisions relating to assessment of individuals and HUF	Understand
CO2	Acquire knowledge on assessment of partnership firms and AOP as per Act	Understand
CO3	Compute assessment of companies and cooperative societies	Evaluate
CO4	Examine the procedure for collection and recovery of taxes	Analyze
CO5	Familiar with the laws pertaining to the Income Tax and apply it lifelong.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	S	M	L	M
CO2	M	M	S	M	L	S	L	M	S	M
CO3	S	M	M	M	S	S	M	M	S	L
CO4	S	S	M	L	M	M	M	L	S	S
CO5	M	S	S	S	M	L	S	S	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Tax Administration:** Various Authorities – Powers – Appointment – Jurisdiction – Functions. Procedure for assessment – Income Tax Returns – Various types of Returns – Types of Assessment.

**UNIT II****(13)**

**Individuals and HUF:** Assessment of Individuals - Assessment of Hindu Undivided Family.

**UNIT III****(15)**

**Partnership Firms and Association of Persons:** Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain Payment and Receipts (Sec 80).

#### **UNIT IV**

**(16)**

**Companies and Co-operative Societies:** Assessment of Companies – Assessment of Co-operative Societies.

#### **UNIT V**

**(16)**

**Collection and Recovery of Taxes:** Deduction of Tax at source – Advance tax – Direct payment of Tax – Payment of Tax – Modes of Recovery of Tax – Penalties and Prosecutions.

**Note:** Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

#### **SUGGESTED READINGS:**

1. Gaur and Narang (2021), Income Tax Law and Practice, Kalyani Publishers, Ludhiana
2. Mehrothra (2010), Income Tax Law and Practice, Snow White Publications, New Delhi
3. Jayaprakash Reddy (2010), Taxation, APH Publishing Corporation, New Delhi
4. Dinkare Pagarae (2009), Direct Tax, Sultan Chand and Sons, New Delhi.
5. <https://www.coursera.org/learn/taxation-business-entities-part-2>

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the Concept of Financial markets, Financial Institutions and regulatory body.
2. To comprehend the various money market instruments and its operations
3. To know functions and practices of New Issues and Secondary Market
4. To understand the functions of SEBI & NDSL
5. To understand the procedure and practices of financial market operations

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

COs	Course Outcomes	Blooms Level
CO1	Understand the Concept of Financial markets, Financial Institutions and regulatory body	Understand
CO2	Comprehend the various money market instruments and its operations	Understand
CO3	Know functions and practices of New Issues and Secondary Market	Evaluate
CO4	Understand the functions of SEBI & NDSL	Understand
CO5	Understand the procedure and practices of financial market operations	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	L	M	S	M	M	M	S
CO2	L	M	M	S	M	M	M	M	S	S
CO3	S	S	L	M	S	M	L	S	S	M
CO4	M	M	S	S	L	S	S	S	M	S
CO5	S	L	S	M	M	S	L	M	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(14)**

**Financial System in India:** Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Financial Markets Regulation Department (FMRD) — Financial System and Economic Development – Weaknesses of Indian Financial System.

**UNIT II****(14)**

**Money Market:** Definition – Money Market vs. Capital Market – Features of a Money Market – Characteristic Features of a Developed Money Market – Importance of Money

Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI).

### UNIT III

(14)

**New Issue Market and Secondary Market:** Meaning – Stock Exchange – Distinction between New Issue Market and Stock Exchange – Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Players in the New Issue Market. Secondary Market - Introduction – Functions / Services of Stock Exchanges – Recognition of Stock Exchanges – Procedure – Organization of Stock Exchanges in India – Listing of Securities – Listing Procedure – Registration of Stock Brokers – Functions of Brokers – Kinds of Brokers and their Assistants – Methods of Trading in a Stock Exchange.

### UNIT IV

(15)

**Securities Exchange Board of India** - Securities Contracts (Regulations) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Prohibition of Unfair Trade Practices. **Investors Protection** - Need for Investors' Protection – Factors Affecting Investors' Interest – Investors' Protection Measures.

### UNIT V

(15)

**Depository System :** Definition and Meaning – Objectives of a Depository – Activities of the Depository – Interacting Institutions – Depository Process – Trading in a Depository System – Depositories in the International Market – Depository System in India – SEBI (Depositories and Participants) Regulation Act, 1996 – Depository Process in India – Benefits of Depository System – National Securities Depository Ltd. (NSDL) – Central Depository Services (India) Ltd. (CDSL) – Drawbacks – Remedial Measures.

### SUGGESTED READINGS

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. L.M. Bhole and Jitendra Mahakud (2017) Financial Institutions and Markets, Mc Graw Hill Education (India) Pvt. Ltd., Chennai
3. Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman and Dr. Richa Banerjee (2019), Financial Markets, Institutions & Financial Services, Sahitya Bhawan Publications, Agra
4. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
5. [https://swayam.gov.in/nd2\\_imb20\\_mg39/preview](https://swayam.gov.in/nd2_imb20_mg39/preview)

Instruction Hours / Week: L:5 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To inculcate the procedure for time value of money
2. To acquire knowledge on calculation of cost of capital
3. To impart capital budgeting problems and decisions and profitability index
4. To know the theories of dividend and working capital calculation
5. To be familiar with the financial management principles and practices.

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

COs	Course Outcomes	Blooms Level
CO1	Inculcate the procedure for time value of money	Evaluate
CO2	Acquire knowledge on calculation of cost of capital	Understand
CO3	Impart capital budgeting problems and decisions and profitability index	Apply
CO4	Know the theories of dividend and working capital calculation	Evaluate
CO5	Familiar with the financial management principles and practices.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	S	M	M	S	S	S	L
CO2	S	M	M	L	S	S	M	L	M	S
CO3	M	L	S	M	S	S	M	S	L	M
CO4	M	M	M	S	S	L	M	M	M	M
CO5	S	S	M	S	M	M	S	S	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(11)**

**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****(12)**

**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

(12)

**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

(12)

**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

(13)

**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, 11<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K (2017). Financial Management, 7<sup>th</sup> Edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). Financial Management Theory and Practice, 9<sup>th</sup> Edition, McGraw Hill, New Delhi.
4. C.Paramasivan and 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](https://swayam.gov.in/nd2_cec20_mg10/preview)

Instruction Hours / Week: L:5T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To learn and compute the GST liabilities.
2. To know how to register GST and apply the GST provisions.
3. To communicate orally and in written form the indirect taxations concepts and provisions.
4. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
5. To be familiar with the customs and utilize for lifelong practical application.

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

COs	Course Outcomes	Blooms Level
CO1	Comprehend and compute GST liabilities.	Understand
CO2	Know the procedure to register GST and apply GST provisions to business situations.	Apply
CO3	Communicate orally and in written form the indirect taxations concepts and provisions.	Understand
CO4	Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.	Apply
CO5	Application of GST provisions for business concerns.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	S	L	M	M
CO2	S	M	L	S	S	S	M	M	M	S
CO3	L	S	S	M	M	L	S	M	L	M
CO4	M	M	S	S	L	M	S	S	S	L
CO5	S	S	M	M	S	S	L	M	M	S

**S-Strong; M-Medium; L-Low****UNIT I****(11)**

**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****(12)**

**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 & Reverse Charge - Exemptions under GST.

### **UNIT III**

**(12)**

**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 & Computation of GST Liability- Overview.

### **UNIT IV**

**(12)**

**Procedural Compliance under GST:** Registration - Tax Invoice - Debit & 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**

**(13)**

**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. V S Datey, Indirect Taxes Law and Practice (2020), 42<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18<sup>th</sup> Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja, Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37<sup>th</sup> Edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1<sup>st</sup> Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/ <https://icmai.in/TaxationPortal/GST/index.php>
6. [https://swayam.gov.in/nd2\\_nou20\\_cm02/preview](https://swayam.gov.in/nd2_nou20_cm02/preview)

Instruction Hours / Week: L:4T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To acquire knowledge on the capital market sector & gain knowledge on asset classes.
2. To understand about investments funds and foreign exchange.
3. To know about the equities, risk of owning shares and types of capital market.
4. To learn about the features, benefits and types of bonds.
5. To understand about the Derivatives and Trade Lifecycle Overview

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

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge on the capital market sector & gain knowledge on asset classes.	Understand
CO2	Understand about investments funds and foreign exchange	Understand
CO3	Know about the equities, risk of owning charges and types of capital market.	Understand
CO4	Learn about the features, benefits and types of bonds.	Understand
CO5	Understand about the Derivatives and Trade Lifecycle Overview	Evaluate

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	M	L	S	M	S	M	S
CO2	S	S	L	S	M	M	M	S	S	L
CO3	L	S	M	M	M	S	S	L	M	M
CO4	M	M	S	S	M	L	M	M	M	L
CO5	S	S	M	L	S	M	L	S	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(9)**

**Capital Market:** Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Govt. and companies – Why do investors buy securities? – Return on investment – Who invest in securities – **Market participants** – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker - Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

## UNIT II

(9)

**Asset Classes :** Introduction to Financial Securities – Equity – Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund , Closed Ended Fund, Exchange traded fund – Pension Fund – Insurance -Funds - Hedge fund – Private equity – **Foreign Exchange (FX)** – Introduction – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

## UNIT III

(10)

**Equities :** Introduction, Features & Benefits – **Types of Equity Capital** - Common stock & Preferred stock – **Risk of Owning shares** – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – **Corporate Action Dates** – **Declaration date, CUM Date, Ex-date, Record Date & Payment Date** – **Introduction to EPS & PE Ratio** – **Procedures to invest in stock based on Price-earnings ratio (PE)** – **Over valued or Undervalued** – **Depository Receipts** – Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR) – **Securities identifiers** – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN) – **Types of Order** – Market, Limit & Stop order - Equity trade ticket.

## UNIT IV

(10)

**Fixed Income: Introduction** – features and benefits of bond – **Why do people Invest in Bond** – **Who will issue Bonds?** - **Types of Bonds** (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities – MBS) – **Influence of market interest rate on the bond price**– **Introduction to risk** – **Types of risk** (Interest Rate, credit, liquidity, inflation etc.) – **Accrued Interest of the Bond** – **Day Count Convention** - **Present Value of a Single payment received/paid in Future** - **Present Value of an Annuity** - **Basic Relationships for Premiums and Discounts** - **Selling Price of a Bond** - **Components of Bond Trade Ticket.**

## UNIT V

(10)

**Derivatives :** Introduction – **Spot Vs Derivative Market** – **Players in Derivative Market** – Hedgers , Speculators , Arbitrageurs – **Forwards** – Non-deliverable forward, Deliverable forward, Sample trade – **Futures** – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – **Option** – **Types of Option** – Call & Put Option – **Exchange Traded Vs OTC Option** – Swaption – Option on futures – Interest Rate Option – Option Exercising – **Option Strategies** – Option Trade Ticket – **Swaps** – Interest rate, Currency, Credit Default Swaps

### **SUGGESTED READINGS**

1. NCMF – Financial Market Beginner’s Module – Published by National Stock Exchange of India
2. Understanding Different Asset Classes – Published by NSDL (National Securities Depository Ltd)
3. Securities Market (Basic) Module – Published by National Stock Exchange of India Limited
4. NISM – Series VII – Securities Operations & Risk Management – Published by National Institute of Securities Markets
5. Introduction to Bond – Published by PIMCO, A company of Allianz.
6. NCMF – Capital Market (Dealers) Module – Published by National Stock Exchange of India.
7. NCFM – FIMMDA – NSE – Debt Market (Basic) Module – Published by National Institute of Securities Markets
8. Understanding Financial Derivatives – Prof. Manohar V Dansingani, ACMA, CSCA, CSSBBP
9. NCMF – Derivative Market (Dealers) Module – Published by National Stock Exchange of India
10. Security Analysis and Portfolio Management – Punithavathy Pandian – Published by Vikas Publication House Pvt. Ltd. 2009

Instruction Hours / Week: L:4T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

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

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts of marketing & forms of market segmentation	Understand
CO2	Learn the product development and branding strategies	Understand
CO3	Know the pricing and distribution strategies	Understand
CO4	Aware on recent trends in marketing	Understand
CO5	Apply the marketing concepts and skills lifelong.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	L	M	S	S	M	M	M	M	S
CO2	M	M	S	M	L	M	S	L	S	L
CO3	L	M	S	M	M	S	M	S	M	S
CO4	S	S	M	L	L	M	M	S	M	S
CO5	M	M	L	S	S	M	M	L	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(9)**

**Marketing:** Introduction: Market and Marketing -Exchange Process - Core Concepts of Marketing - Market and Marketing - the 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****(9)**

**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 (10)

**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 (10)

**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 (10)

**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, Consumerism in India.

#### SUGGESTED READINGS:

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri (2018), Principles of Marketing, 17th Edition, Pearson Education, New Delhi
2. V. S. Ramaswamy and S. Namakumari (2018), Marketing Management: Indian Context Global Perspective, 6th Edition, , Sage Publications India (P) Ltd., New Delhi
3. Philip Kotler, Kevin Lane Keller, (2017), Marketing Management, 15th Edition, Pearson Education, New Delhi
4. Rajan Saxena (2017), Marketing Management, 5th edition, McGraw Hill Education, New Delhi

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

Marks: Internal: 00 External: 00 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To explore career alternatives prior to graduation & integrate theory and practice
2. To assess interest and abilities in their field of study
3. To develop work habits and attitudes necessary for job success
4. To develop communication, interpersonal and other critical skills in the job interview process
5. To build a record of work experience

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

COs	Course Outcomes	Blooms Level
CO1	Explore career alternatives prior to graduation & integrate theory and Practice	Understand
CO2	Assess interest and abilities in their field of study	Evaluate
CO3	Develop work habits and attitudes necessary for job success	Apply
CO4	Develop communication, interpersonal and other critical skills in the job interview process	Apply
CO5	Build a record of work experience	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	L	M	S	L
CO2	M	M	M	S	L	S	M	M	M	S
CO3	L	M	M	M	S	M	S	M	L	M
CO4	M	M	L	M	M	S	S	S	M	L
CO5	S	S	S	S	S	M	M	L	M	S

**S-Strong; M-Medium; L-Low**

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To know the structure of Indian Banking Industry & functions of Reserve Bank of India
2. To understand procedures on sound lending practices
3. To know the principles and practices of negotiable instruments
4. To understand the recent concepts on banking instruments
5. To be familiar with the recent trends in E- banking and net banking.

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

COs	Course Outcomes	Blooms Level
CO1	Know the structure of Indian Banking Industry & functions of Reserve Bank of India	Understand
CO2	Understand procedures on sound lending practices	Understand
CO3	Know the principles and practices of negotiable instruments	Understand
CO4	Understand the recent concepts on banking instruments	Understand
CO5	Familiar with the recent trends in E- banking and net banking.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	S	M	M	L	M	M	S
CO2	M	M	M	S	L	M	S	M	S	L
CO3	S	S	L	S	M	L	M	S	M	M
CO4	L	M	S	M	M	S	L	S	L	S
CO5	M	S	M	L	S	M	M	M	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**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****(10)**

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

### UNIT III

(12)

**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

(13)

**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

(13)

**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/nd1\\_noc20\\_mg32/preview](https://swayam.gov.in/nd1_noc20_mg32/preview)
6. [https://swayam.gov.in/nd2\\_cec20\\_mg08/preview](https://swayam.gov.in/nd2_cec20_mg08/preview)

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand meaning, significance and procedure for availing 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**

COs	Course Outcomes	Blooms Level
CO1	Understand meaning, significance and procedure for availing Insurance	Understand
CO2	Gain knowledge on General Insurance policies and practices	Understand
CO3	Familiar with coverage and subrogation of fire and marine insurance policies	Understand
CO4	Gain the knowledge on motor insurance and burglary insurance	Understand
CO5	Familiarize the practices and procedures of various types of insurance products in India.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	M	M	L
CO2	M	L	M	M	S	S	M	S	L	M
CO3	L	S	S	M	M	M	L	M	S	S
CO4	S	M	L	S	S	M	M	S	M	M
CO5	M	S	M	M	L	S	S	M	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**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

(12)

**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

(12)

**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

(12)

**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

(12)

**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](https://swayam.gov.in/nd2_cec20_mg08/preview)

Instruction Hours / Week: L:6 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the concepts of Entrepreneurship
2. To understand the concept of women entrepreneurship
3. To ascertain the source of business ideas and method of conducting feasibility studies
4. To ascertain the Government assistance for the promotion of entrepreneurship
5. To promote entrepreneurship activities through startup initiatives.

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concepts of Entrepreneurship	Understand
CO2	Understand the concept of women entrepreneurship	Understand
CO3	Ascertain the source of business ideas and method of conducting feasibility studies	Understand
CO4	Ascertain the Government assistance for the promotion of entrepreneurship	Evaluate
CO5	Promote entrepreneurship activities through startup initiatives.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	L	M	S	M	M	S
CO2	S	L	S	S	M	M	S	M	M	L
CO3	M	M	S	M	S	L	M	S	S	S
CO4	M	S	L	S	M	S	L	M	M	M
CO5	S	M	M	M	M	S	S	M	L	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**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 Schollhammer's Classification) - Entrepreneurship in different Contexts: Technopreneurship, cultural entrepreneurship, international entrepreneurship, Netpreneurship, Ecopreneurship, and social entrepreneurship

**UNIT II****(10)**

**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 behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

### **UNIT III**

**(10)**

**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**

**(14)**

**Sources of Business Ideas and Feasibility Studies:** Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

### **UNIT V**

**(14)**

**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 - Business Incubator Successful - 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, 10<sup>th</sup> Edition, Mc Graw Hill, New Delhi.
  2. David H. Holt (2016), Entrepreneurship, 1<sup>st</sup> 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, 3<sup>rd</sup> Edition, Pearson Education, New Delhi
  5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand and Sons, New Delhi.
  6. [https://swayam.gov.in/nd1\\_noc20\\_hs66/preview](https://swayam.gov.in/nd1_noc20_hs66/preview)
-

Instruction Hours / Week: L:6 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To acquire knowledge on the Investment Banking Operations.
2. To gain knowledge on services offered by Investment Bank.
3. To understand about Risks & Market Data Providers.
4. To know about the Trade life cycle.
5. To learn about the Fund administration

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

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge on the Investment Banking Operations.	Understand
CO2	Gain knowledge on services offered by Investment Bank.	Understand
CO3	Understand about Risks & Market Data Providers.	Evaluate
CO4	Know about the Trade Life Cycle.	Understand
CO5	Learn about the Fund administration	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	M	M	M	S	S
CO2	M	M	L	M	M	S	L	S	M	M
CO3	L	S	S	S	S	M	S	M	M	S
CO4	S	M	S	M	L	M	S	M	L	M
CO5	M	M	M	M	S	S	M	S	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Introduction to Investment Banking** – Investment Banking – Introduction - Investment Banking Services – Underwriting and types - Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank - Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

**UNIT II****(12)**

**Investment Banking Services** - Introduction - Custody Services - Transfer Agency – Safekeeping & Settlements, Reporting & Record keeping – Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - Fund Accounting– Financial Reporting

**UNIT III****(13)**

**Risk and Market Data Providers - Risk:** What is Risk – Risk Management – Types of Risk – Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk.  
**Market Data Providers:** – Meaning – Players – Reference Data – Market Data

#### **UNIT IV**

**(11)**

**Trade Life Cycle - Trade Life Cycle** – Introduction – Transaction Types - Stages of trade life cycle - Pre-Trade – Trade - Post Trade – Equity Trade Life Cycle - Front office - Middle office - Back office – Parties in Trade Life Cycle.

#### **UNIT V**

**(12)**

**Fund Administration** - Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact

#### **SUGGESTED READINGS**

1. Investment Banking Guide, Allison Otto – Published by Vanderbilt University – By
2. Invest Banking & Financial Services – Published by Gopalan College of Engineering & Management
3. Securities Operations – A Guide to Trade & Position Management - Michael Simmons – Published by John Wiley & Sons, LTD.
4. Introduction to Investment Banking Career, Readintrobooks.com
5. Investment Banking, Concepts, Analysis and Cases, Pratap Giri S, Mc Graw Hill India.
6. Investment Banking, Pradeep Subramaniam, McGraw Hill Education
7. Custody Services - Comptroller's Handbook Jan 2002
8. The Custody Services of Banks – July 2016 – Published by The Clearing House
9. Investment Banking: Valuation, LBOs, M&A, and IPOs, Joshua Rosenbaum · Joshua Pearl, - Published by Wiley
10. Investment Banking and Financial Service s, Dr.S.K.Yadav,
11. NISM – Series VII – Securities Operations & Risk Management – Published by National Institute of Securities Markets
12. Minimum Capital Requirements for Market Risk – Jan 2019 – Published by Basel Committee on Banking Supervision
13. CISI – Global Securities Operations – Edition 16, April 2020 – Published by Chartered Institute for Securities & Investment – Author - Kevin Petley, Chartered FCSI
14. Investment Banking, CA. Tapan Jindal, Published by Bharat Law House Pvt. Ltd.
15. Risk and Market Data Providers, Dr.K.M.Bhattacharya, Published by Himalaya Publishing House Pvt., Ltd.
16. The Trade Lifecycle: Behind the Scenes of the Trading Process, Robert P Baker, John Published by Wiley & Sons Inc
17. Fundamentals of Fund administration – Published by CESR

Instruction Hours / Week: L:0 T:0 P:12

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To choose the right problem of the study & to choose right sampling technique
2. To construct instrument for data collection
3. To carry out their statistical analysis
4. To write the interpretation for statistical analysis
5. To draft their project report

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

COs	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & to choose right sampling technique	Understand
CO2	Construct instrument for data collection	Create
CO3	Carry out their statistical analysis	Analyze
CO4	Write the interpretation for statistical analysis	Evaluate
CO5	Draft their project report	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	L	M	S
CO2	M	M	S	L	M	S	S	M	M	L
CO3	L	S	S	S	M	S	L	M	S	M
CO4	S	M	L	S	S	M	M	S	M	M
CO5	M	S	M	M	L	M	S	S	L	S

**S-Strong; M-Medium; L-Low**

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)

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept and the procedure for internal audit techniques
2. To understand the auditor position relating to verification and valuation of assets and liabilities.
3. To acquire knowledge on auditor of joint stock companies
4. To impart the investigation procedure of business entities
5. To be familiar with the principles and practices of auditing of companies

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concept and the procedure for internal audit techniques	Understand
CO2	Understand the auditor position relating to verification and valuation of assets and liabilities.	Understand
CO3	Acquire knowledge on auditor of joint stock companies	Understand
CO4	Impart the investigation procedure of business entities	Apply
CO5	Familiar with the principles and practices of auditing of companies	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	L	M	S	M	M	L
CO2	M	L	M	M	S	S	M	S	L	M
CO3	L	S	S	M	M	M	L	M	S	S
CO4	S	M	L	S	S	M	M	S	M	M
CO5	M	S	M	M	L	S	S	M	S	L

**S-Strong; M-Medium; L-Low****UNIT I****(13)**

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

**UNIT II****(14)**

**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****(15)**

**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**

**(15)**

**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**

**(15)**

**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., New Delhi
3. O.P. Agarwal (2014) Auditing, Himalaya Publishing House, New Delhi
4. <https://www.coursera.org/learn/auditing-part1-conceptual-foundations>
5. <https://www.coursera.org/learn/corporate-governance-mitos-realidades>

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
2. To critically formulate the research design and sampling design suitable for the problem.
3. To communicate orally and written form the research problem, research design, sampling techniques.
4. To design a report to communicate the findings and suggestion to make business decision.
5. To Communicate in written form and prepare report to support decision making

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

COs	Course Outcomes	Blooms Level
CO1	Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.	Analyze
CO2	Critically formulate the research design and sampling design suitable for the problem.	Apply
CO3	Communicate orally and written for the research problem, research design, sampling techniques.	Understand
CO4	Design a report to communicate the findings and suggestion to make business decision	Apply
CO5	Communicate in written form and prepare report to support decision making.	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	S	M	L	S	S	M	S
CO2	S	M	L	M	S	S	S	L	S	L
CO3	L	S	M	M	M	M	M	S	M	S
CO4	M	M	S	S	L	S	S	M	S	L
CO5	M	S	S	M	S	M	M	L	M	M

**S-Strong; M-Medium; L-Low****UNIT I****(13)**

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

## UNIT II

(14)

**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

(15)

**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

(15)

**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

(15)

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

### Suggested Readings

1. **Dr.R.Velmurugan and Dr.M.Suryakumar (2019)**, Text Book on Research Methodology, Karpagam Publications, 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, 11<sup>th</sup> 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, 7<sup>th</sup> Edition, Pearson Education, New Delhi.
7. [https://swayam.gov.in/nd2\\_cec20\\_hs17/preview](https://swayam.gov.in/nd2_cec20_hs17/preview)
8. [https://swayam.gov.in/nd2\\_ar19\\_ap72/preview](https://swayam.gov.in/nd2_ar19_ap72/preview)

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:**

1. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations
2. To understand the concepts and practical implications of performance management, Training methods and career planning.
3. To know about compensation and reward management and its practice in industry.
4. To be familiar with Employee relations and its application for the development of Human resources.
5. To impart the procedure of labour welfare and safety measures

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

COs	Course Outcomes	Blooms Level
CO1	Evaluate the training needs and draft a training programme	Evaluate
CO2	Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management	Understand
CO3	Understand and apply the appropriate employee relations measures.	Understand
CO4	Understand the HR functions and latest developments in the field of HR and effectively communicate ideas.	Understand
CO5	Impart the procedure of labour welfare and safety measures	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	M	S	M	S	L	M	S	M
CO2	M	L	S	S	M	M	M	S	M	L
CO3	S	S	S	M	L	S	S	S	S	S
CO4	M	S	L	S	S	S	M	S	S	L
CO5	S	M	M	M	M	S	L	M	M	S

**S-Strong; M-Medium; L-Low****UNIT I****(13)**

HRM and Latest Trends in HR: Introduction: Human resource management - 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****(15)**

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

(15)

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 - 360<sup>O</sup> - 720<sup>O</sup> feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

### UNIT IV

(15)

**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

(14)

**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 & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

#### SUGGESTED READINGS:

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15<sup>th</sup> Edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 6<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11<sup>th</sup> Edition, Wiley, New Delhi.
4. George W Bohlander and Scott., Snell., (2016). Principles of Human Resource Management, 16<sup>th</sup> Edition, Cengage India, New Delhi.

Instruction Hours /Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To gain knowledge on concept of demand and supply & understand the concept of production, cost and revenue function
2. To know the pricing policies adopted in various market structures
3. To estimate impact of inflation on business cycle and personal disposable income
4. To assess impact of monetary and fiscal policy on economic development
5. To enable students to obtain managerial problem-solving skills

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

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on concept of demand and supply & understand the concept of production, cost and revenue function	Understand
CO2	Know the pricing policies adopted in various market structures	Understand
CO3	Estimate impact of inflation on business cycle and personal disposable income	Evaluate
CO4	Assess impact of monetary and fiscal policy on economic development	Evaluate
CO5	Enable students to obtain managerial problem-solving skills	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	L	S	S	S	M	S	M	S
CO2	L	S	M	S	L	M	M	S	S	L
CO3	S	S	S	M	M	S	L	M	M	M
CO4	M	L	S	S	M	M	S	S	L	S
CO5	S	M	S	M	S	L	S	M	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(14)**

**Managerial Economics: Law of Demand and Supply** - Introduction – Meaning - Nature and Scope of Managerial Economics - Significance in Decision Making. Consumer's Behavior and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equilibrium – Marginal utility–Consumers Surplus–Concept of Demand–Types of Demand–Determinants –Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply –Types.

## UNIT II

(15)

**Production, Cost and Revenue Function:** Producer's Behaviour and Supply - Basic concepts in production – Firm – Fixed and Variable Factors – Short and Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium.

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs – Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

## UNIT III

(15)

**Market Competition and Price Structures :** Forms of Market – Basis of Classification – Perfect - Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Predatory pricing - Price Discrimination – Degrees of Price Discrimination- Pricing objectives and Pricing Methods. Oligopoly Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly Market – Features.

## UNIT IV

(14)

**Macro-Economic Indicators:** Production Method – Income Method – Expenditure Method Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation- Difference between Normal Residents and Non-Residents – Domestic territory

– Gross and Net Concepts of Income and Product – Market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates – Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income.

## UNIT V

(14)

**Monetary Policy and Fiscal Policy :** Objectives of Monetary Policy – Types of Monetary Policy – Instruments of Monetary Policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Financial Stimulus. Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

## SUGGESTED READINGS:

1. Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
2. Mehta, P, Business Economics, Sultan Chand and Sons, New Delhi
3. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd Edition, McGraw Hill Education, New Delhi.

4. Christopher R.Thomas and S.Charles Maurice (2017), Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi
5. Paul Samuelson, William D. Nordhaus (2017), Micro Economics, 19th edition, McGraw Hill Education, New Delhi
6. William F. Samuelson (Author), Stephen G. Marks (2013), Managerial Economics, 6th edition, Wiley, New Delhi
7. [https://swayam.gov.in/nd1\\_noc20\\_mg67/preview](https://swayam.gov.in/nd1_noc20_mg67/preview)
8. [https://swayam.gov.in/nd2\\_imb20\\_mg38/preview](https://swayam.gov.in/nd2_imb20_mg38/preview)

Instruction Hours / Week: L:0 T:0 P:6

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand and apply the descriptive analytical tools
2. To know the univariate tools and its application
3. To comprehend the application of Bivariate analysis
4. To understand and compute the multivariate analysis using the package.
5. To understand various quantitative techniques.

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

COs	Course Outcomes	Blooms Level
CO1	Create datasheet and enter the data and compute descriptive statistics	Analyze
CO2	Perform univariate and bivariate analysis in the software package.	Analyze
CO3	Perform multivariate analysis in the software package.	Analyze
CO4	Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.	Apply
CO5	Understand various quantitative techniques.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	L	S	M	S
CO2	S	M	L	M	S	M	M	M	S	L
CO3	L	S	M	S	S	L	S	M	M	M
CO4	S	M	L	M	S	M	S	S	S	L
CO5	M	S	S	S	M	S	L	M	M	S

**S-Strong; M-Medium; L-Low****SPSS EXERCISES**

1. Simple Frequency (8)
2. Descriptive Statistics (8)
3. Analysis of Variance (ANOVA) (8)
4. Independent 't' test (8)
5. Paired 't' test (8)
6. Correlation (8)
7. Regression (8)
8. Garrett Ranking Techniques (16)

### **SUGGESTED READINGS**

1. Andy Field (2005), Discovering Statistics using SPSS, Sage Publications Ltd., New Delhi
2. Sabine Landan and Brian S Everitt (2003), A Handbook of Statistical Analysis using SPSS, Chapman and Hall, United Kingdom

Instruction Hours / Week: L:6 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:**

To make the students

1. To acquire knowledge Indian Financial Sector and new financial products and service & gain knowledge of services of Merchant Banking
2. To understand the concepts hire purchase and leasing and legal aspects of leasing
3. To learn the concepts on mutual funds, discount and derivatives
4. To understand the importance of credit rating
5. To understand the concepts of derivatives

**COURSE OUTCOMES:**

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge Indian Financial Sector & gain knowledge of Merchant Banking	Understand
CO2	Understand the concepts hire purchase and leasing	Understand
CO3	Learn the concepts on mutual funds, discount and derivatives	Apply
CO4	Understand the importance of credit rating	Understand
CO5	Understand the concepts of derivatives.	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	S	M	M	S	M
CO2	M	L	M	M	S	M	S	S	L	M
CO3	S	M	S	S	L	M	S	M	M	S
CO4	S	M	L	M	M	S	M	M	S	L
CO5	M	S	M	S	S	S	L	S	M	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Financial Services** - Meaning, Scope and Innovations – Meaning of Financial Services – Features of Financial Services – Importance of Financial Services – Classification of Financial Service Industry – Scope of Financial Services – Causes for Financial Innovation – Financial Services and Promotion of Industries – New Financial Products and Services – Innovative Financial Instruments – Classification of Equity Shares – Challenges Facing the Financial Service Sector.

**UNIT II****(12)**

**Merchant Banking** - Introduction – Definition – Origin – Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Merchant Bankers as Lead Managers – Qualities Required for Merchant Bankers – Guidelines for

Merchant Bankers – Merchant Bankers' Commission – Merchant Bankers in the Market-making Process – Progress of Merchant Banking in India – Problems of Merchant Bankers.

### UNIT III

(12)

**Hire Purchase and Leasing** - Features of Hire Purchase Agreement – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – **Leasing** - Concept of Leasing – Steps Involved in Leasing Transaction – Types of Lease –Advantages of Lease – Disadvantages of Leasing –Legal Aspects of Leasing - Problems of Leasing.

### UNIT IV

(12)

**Mutual Funds:** Introduction – Scope of Mutual Fund – Definition –Types of Funds– Importance of Mutual Funds – Selection of a Fund –Reasons for Slow Growth.

**Discounting, Factoring and Forfaiting:** Introduction – Discounting – Factoring – Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – Factoring in India – International Factoring – Factoring in Other Countries – Accounting Treatment in the Books of Factor and Firm – Edifactoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India

**Derivatives:** Kinds of Financial Derivatives – Features of Forward Contracts – Financial Forwards – Futures – Types of Futures – Forwards vs. Futures Contract – Advantages – Options – Types of Options – Features of Option Contract – Benefits – Swaps – Types of Credit Default Swap – Advantages – Importance of Derivatives.

### UNIT V

(12)

**Credit Rating:** Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

### SUGGESTED READINGS

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. M.Y.Khan (2019), Financial Services, Mc Graw Hill, Bengaluru
3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.
4. <https://www.coursera.org/learn/intro-blockchain-financial-services>

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand various digital marketing platforms and strategies & gain knowledge method of developing and hosting a website
2. To comprehend fundamental principles on e mail marketing and search engine optimization
3. To acquire knowledge on online reputation management
4. To gain knowledge on digital marketing data analytics
5. To gain knowledge on various online marketing tools

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

COs	Course Outcomes	Blooms Level
CO1	Understand various digital marketing platforms and strategies & gain knowledge method of developing and hosting a website	Understand
CO2	Comprehend fundamental principles on e mail marketing and search engine optimization	Understand
CO3	Acquire knowledge on online reputation management	Understand
CO4	Gain knowledge on digital marketing data analytics	Analyze
CO5	Gain knowledge on various online marketing tools	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	S	M	S	M	S	M	L	S	S
CO2	S	M	L	M	S	L	S	M	S	S
CO3	M	S	S	S	M	M	S	S	L	M
CO4	S	L	M	S	L	S	M	M	M	L
CO5	M	S	S	M	S	M	S	L	S	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Introduction of the digital marketing** - Meaning - Digital Vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - Swot Analysis - Target Group Analysis - Benefits of Digital Marketing - Digital Marketing Platforms and Strategies- Comparing Digital with Traditional Marketing - Issues Arise When Digital Marketing Goes Wrong - Role of Digital Marketing In Developing Brands - Drive Sales - Encourage Product and Service Development and Innovation- Aid Recruitment and Training.

## UNIT II

(12)

**Website:** Website -Domain name - Types of domain - Register a Domain Name. Webhosting concepts - Types of Websites – HTML, CSS and Java Script. Popular CMS. Website designing with Word Press: Word Press - Benefits of using WP. Admin Interface Basics. Theme settings and Customization. Content Management in WP. Categories, Tags and Posts. Pages and Subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding Widgets to the Website. Best Plugins in WP.

## UNIT III

(14)

**Online Marketing Tools** - Creating a Facebook page - Visual identity of a Facebook page - Types of publications - Facebook Ads -Creating Facebook Ads - Ads Visibility. Business opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts. Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics.

E-mail Marketing - E-mail Marketing Plan - E-mail Marketing Campaign Analysis - Keeping up with Conversions- Digital Marketing Budgeting - Resource Planning - Cost Estimating - Cost Budgeting - Cost Control- Google AdWords- creating accounts - Google AdWords- Types.

Introduction to Search Engine Optimization: How the search engine works - SEO Optimization - Writing the SEO content. Mobile marketing - Growth in mobile industry - Benefits of mobile marketing and its goals. Creating a Mobile Website. App Creation Strategy. Video Marketing: Importance of Video Marketing. Create a Video Campaign. Location Targeting and Bidding Strategies. Measuring the Results of Campaign. Best practices of Video Ads.

## UNIT IV

(11)

**Online Reputation Management:** ORM - Need ORM - Examples of ORM. Areas to analyze in ORM. Generate ORM report. Things to do in ORM – Monitor search results, complaint sites, reviews, sites and blogs, and social media.

## UNIT V

(11)

**Merging Digital Marketing and Data Analytics:** Analytics and its Importance for Business. Key Performance Metrics in Analytics - Audience Reports - Traffic reports - Behavior reports - Conversion Tracking.

### SUGGESTED READINGS:

1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi
3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st Edition, BPB Publications, New Delhi
4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications, New

Delhi

5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
6. Sarah McHarry (2013), Word press To Go, Create space Independent Pub
7. Karol Krol (2017), Word Press Complete - Sixth Edition, Packt Publishing Limited, United Kingdom

Instruction Hours / Week: L:6T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand fundamental concepts of business environment and gain knowledge on mode of privatization and globalization of business
2. To able to carry out industry analysis
3. To understand concept of corporate governance and corporate social responsibility
4. To learn impact of political, social and cultural environment on business
5. To understand rate of technology growth in India

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

COs	Course Outcomes	Blooms Level
CO1	Understand fundamental concepts of business environment and gain knowledge on mode of privatization and globalization of business	Understand
CO2	Able to carry out industry analysis	Evaluate
CO3	Understand concept of corporate governance and corporate social responsibility	Understand
CO4	Learn impact of political, social and cultural environment on business	Evaluate
CO5	Understand rate of technology growth in India	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	S	L	S	L	S
CO2	M	M	L	S	M	M	M	S	M	M
CO3	L	S	S	M	L	M	S	M	S	L
CO4	S	M	L	S	S	S	L	S	M	S
CO5	M	S	M	M	M	S	S	M	S	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning – Process - Techniques of Environmental Scanning - Practices of Environmental Scanning.

**UNIT II****(12)**

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO -

Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy – Foreign Institutional Investors.

### **UNIT III**

**(12)**

Industry Analysis - Industry Analysis - Economic Reforms and Competitive Environment - Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry.

### **UNIT IV**

**(12)**

Political, Social and Cultural Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

### **UNIT V**

**(12)**

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy – Technology Transfer.

### **SUGGESTED READINGS:**

1. Francis Cherunilam (2019), Business Environment Text & Cases, 28<sup>th</sup> Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
2. K. Aswathappa (2019), Essentials of Business Environment, 15<sup>th</sup> Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
3. Dr. V. C. Sinha, Dr Ritika Sinha (2020), Business Environment, SBPD Publishing House, Uttar Pradesh
4. <https://www.coursera.org/learn/global-business-environment>

Instruction Hours / Week: L:6 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To understand the concept of growth of International Trade & foreign direct investment
2. To understand the instruments dealt on foreign exchange
3. To know the various risks associated with international trade
4. To understand the concepts of balance of payment and trade
5. To communicate orally and in written form the understanding of Multinational Corporations and their Involvement in International Business:

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

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of growth of International Trade & foreign investment	Understand
CO2	Understand the instruments dealt on foreign exchange	Understand
CO3	Know the various risks associated with international trade	Understand
CO4	Understand the concepts of balance of payment and trade	Understand
CO5	Communicate orally and in written form the understanding of Multinational Corporations and their Involvement in International Business	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	S	M	M	L	S	M	S
CO2	S	M	M	M	S	M	S	S	S	L
CO3	M	L	S	M	L	S	S	M	M	M
CO4	S	S	M	S	M	M	L	M	L	S
CO5	M	M	L	M	M	S	M	S	S	M

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Growth of International Trade:** Globalisation and its consequences. Multinational Companies –merits and demerits. International Financial System. International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

**UNIT II****(12)**

**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

(12)

**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

(12)

**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

(12)

**Balance of Payment and Balance of Trade:** Meaning -Differences between Balance of Payment and Balance of Trade. The Current Account -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, 6<sup>th</sup> 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 and Sons, New Delhi.
8. Varma Sumati (2020), Fundamentals of International Business, 4<sup>th</sup> Edition, Pearson Education, New Delhi.
9. [https://swayam.gov.in/nd1\\_noc20\\_mg54/preview](https://swayam.gov.in/nd1_noc20_mg54/preview)

Instruction Hours / Week: L:6 T:0 P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To learn about the various forms of investment avenues & procedure to compute risk and return and valuation of securities
2. To understand the practices of fundamental and technical analysis
3. To evaluate their portfolios analysis
4. To give the overview of investor protection measures of SEBI
5. To critically evaluate the risk return parameters and select the best alternative.

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

COs	Course Outcomes	Blooms Level
CO1	Learn about the various forms of investment avenues & procedure to compute risk and return and valuation of securities	Understand
CO2	Understand the practices of fundamental and technical analysis	Understand
CO3	Evaluate their portfolios analysis	Evaluate
CO4	Give the overview of investor protection measures of SEBI	Apply
CO5	Critically evaluate the risk return parameters and select the best alternative.	Analyze

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	S	L	M	S	M	S	S
CO2	S	S	M	M	M	S	M	S	S	L
CO3	L	M	L	S	S	M	S	M	M	S
CO4	M	S	S	M	L	M	M	S	M	M
CO5	S	M	M	S	M	S	L	S	L	S

**S-Strong; M-Medium; L-Low****UNIT I****(12)**

**Investment and Investment Avenues:** Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

**UNIT II****(12)**

**Risk and Return and Valuation of Securities** - Concept of Total Risk- Factors Contributing to Total Risk -Default Risk- Interest rate risk- Market Risk -Management Risk - Purchasing Power Risk, Systematic and Unsystematic risk – Risk and Risk Aversion. Capital allocation between Risky - Risk Free Assets-Utility Analysis. Bond

Valuation, Preference Share Valuation and Share Valuation: Dividend Discount Models- No Growth, Constant Growth (Problems)

### UNIT III

(14)

**Fundamental Analysis, Technical Analysis and Market Efficiency** - EIC Framework; Economic Analysis - Leading Lagging and Coincident Macro-economic Indicators, Expected Direction of Movement of Stock Prices with Macroeconomic Variables in the Indian Context - Industry analysis: Stages of Life Cycle, Porter's five forces model, SWOT Analysis, Financial analysis of an industry; Company Analysis. Technical Analysis: Meaning, Assumptions, Difference between Technical and Fundamental Analysis; Price Indicators - Dow Theory - Trends - Resistance, Support, Consolidation, Momentum - Charts: Line Chart, Bar Chart, Candle Chart, point & figure chart. Patterns: Head and Shoulders, Triangle, Rectangle, Flag, Cup and Saucer, Indicators: Moving Averages. Efficient Market Hypothesis; Concept of Efficiency: Random Walk, Three forms of EMH

### UNIT IV

(13)

**Portfolio Management and portfolio Theory** - Portfolio management – Portfolio Creating Process - portfolio Analysis: Portfolio Risk and Return, Markowitz Portfolio Model: Risk and Return for 2 and 3 asset Portfolios, Concept of Efficient Frontier and Optimum Portfolio. Portfolio Theory : Capital asset Pricing Model – Arbitrage Pricing Theory – Assumptions, Significances and limitations - Performance Evaluation using Sharpe's Treynor's and Jensen's Measures. Meaning – needs – Sharpe's Performance Measures – Treynor's Performance Index – Jensen's Performance Index – Significance and Limitations – Portfolio Revision (problems)

### UNIT V

(9)

**Investor Protection:** Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism.

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

### SUGGESTED READINGS:

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> Edition, McGraw Hill, New Delhi
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, PHI, New Delhi.
3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis – Text and Cases, 2<sup>nd</sup> Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> Edition, McGraw-Hill.
6. <https://www.coursera.org/specializations/investment-management>

Instruction Hours / Week: L:0 T:0 P:18

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES:****To make the students**

1. To choose the right problem of the study & right sampling technique
2. To construct instrument for data collection
3. To carry out their statistical analysis
4. To write the interpretation for statistical analysis
5. To draft their project report

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

COs	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & right sampling technique	Understand
CO2	Construct instrument for data collection	Create
CO3	Carry out their statistical analysis	Analyze
CO4	Write the interpretation for statistical analysis	Evaluate
CO5	Draft their project report	Create

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	S	M	S	M
CO2	L	S	S	S	M	M	M	S	M	S
CO3	M	M	M	M	L	M	S	S	L	S
CO4	S	S	M	S	S	S	M	M	S	S
CO5	S	M	S	M	S	S	S	S	M	L

**S-Strong; M-Medium; L-Low**

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

Report should contain

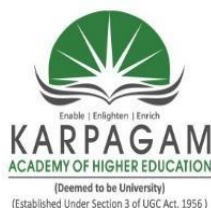
## ❖ Introduction

- 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)



**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**(Deemed to be University)**  
**(Established Under Section 3 of UGC Act, 1956)**  
**(Accredited With A + Grade by NAAC in the Second Cycle)**  
**Pollachi Main Road, Eachanari Post, Coimbatore – 641 021**  
**Tamil Nadu, India.**

### **LIST OF VALUE ADDED COURSES**

1. Health and Wellness
2. Mobile Application Development
3. Internet of Things
4. Nutrition And Dietetics
5. Agricultural Waste And Byproducts Utilization
6. Renewable Energy Resources

Instruction Hours / Week: L:2T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES****To make the students**

1. To introduce the fundamental concepts of physical education, health and wellness.
2. To provide a general understanding on nutrition, first aid and stress management.
3. To familiarize the students regarding yoga and other activities for developing fitness.
4. To create awareness regarding hypo-kinetic diseases, and various measures of fitness and health assessment.

**COURSE OUTCOMES:****At the end of this course, Students will be able to**

Cos	Course Outcomes	Blooms Level
CO1	Able to describe the principles of health and wellness from an interdisciplinary perspective.	Understand
CO2	Able to think and act ethically in the context of health, nutrition and wellness.	Understand
CO3	Acquire knowledge about the benefits of physical activity, nutrition for health	Understand
CO4	Create awareness among the public about the importance of health and importance of yoga	Apply

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	L	L	L	L	L	L	L	M	L
CO2	M	L	L	L	L	L	L	M	L	L
CO3	L	M	L	L	L	L	M	L	L	L
CO4	L	L	M	M	M	L	L	L	L	L
CO5	L	L	L	L	L	L	L	L	L	L

**S-Strong; M-Medium; L-Low****Unit I:****(6)**

**Definition and concept of health** -biomedical concept, ecological concept, psycho social concept, holistic concept. Dimensions of health – physical, mental Health; causes and consequences of mental conflicts and frustrations; Introduction to common mental disorders: Insomnia, Depression, Stress, Anxiety disorders, Social, Spiritual, Emotional, Vocational and other dimensions. Determinants of health -biological, environmental factors, behavioral and socio culture.

**Unit II:****(6)**

**Basic concept of nutrition.** Food intake and regulations, calorific value of food, dietary need and recommended dietary allowances. Assessment of nutritional status - energy

value of carbohydrates, proteins and fats. Balanced diet. Healthy foods: Healthy diet, for adults, infants and young children, aged adults. Food pyramid. Factors influencing eating behaviour. Concepts of food safety and standards, Food Preservation.

**Unit III: (6)**

**Lifestyle Disease and its Management:** Types, Risk Factors, Diagnosis, and Prevention - Heart Disease, Obesity, Type 2 Diabetes, Stroke, Hypertension. Stress management, Prevent Lifestyle Diseases -Maintaining a Balance Between Physical Activity and Food Consumption. Opting for Periodic Health Check-ups. Consequences of alcohol and drug misuse

**Unit IV: (6)**

**Importance and Scope of Physical Education** -Modern concept of health, physical fitness and wellness. Exercise and weight loss, Exercises for a healthy heart, regular exercise for mental health -workout plan - myths about exercise and aging, Tips for using a fitness device. Cardio respiratory Fitness, Musculoskeletal Fitness.

**Unit V: (6)**

**Benefits and Importance of yoga in our life**– Pranayama – Surya Namaskar- Padmasana- Pachimothasana- Bhujangasana- Dhanurasana - Sarvangasana -Matsyasana- Salabhasana Halasana- Chakrasana- Vrikshasana- Padahastasana – Savasana

**SUGGESTED READINGS**

1. Benu Gupta, Mukesh Agarwal and Sunita Arora (2019).A Textbook on Physical Education and Health Education: Fitness, Wellness and Nutrition.
2. Manjari Chandra (Author) (2020). Eat Up, Clean Up: Your Personal Journey To A Healthy Life
3. Srilakshmi B (2014). Nutrition Science: New Age International (P) Ltd. Publishers. 4<sup>th</sup> edition. New Delhi
4. Yogeswar (2021).Everyday Yoga: An Illustrated Guide to H: An Illustrated Guide to Healing

Instruction Hours / Week: L:1T:0P:0

Marks: Internal: 00 External: 00 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES****To make the students**

1. Develop knowledge about mobile application development.
2. Understand the building blocks of mobile apps.
3. Gain knowledge about graphics and animations in mobile apps.
4. Know about testing of mobile apps.
5. Learn the advantages and limitations of development frameworks.
6. Understand more about how to distribute apps on mobile market place

**COURSE OUTCOMES:****At the end of this course, Students will be able to**

<b>Cos</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
CO1	Explain the overview of android with its states and lifecycle	Understand
CO2	Apply the mobile applications for e-marketing in Android and iPhone.	Apply
CO3	Analyze mobile databases and various types of testing	Analyze
CO4	Develop the simple android applications	Apply
CO5	Evaluate alternative mobile frameworks, and contrast different programming platforms	Analyze
CO6	Implement the android applications in different field with modern tools	Apply

**Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
CO1	L	L	L	L	L	L	L	L	L	M
CO2	L	L	L	L	L	L	L	L	M	L
CO3	L	M	M	L	L	L	L	M	L	L
CO4	L	L	L	M	L	M	L	L	L	L
CO5	L	L	L	L	M	L	L	L	L	L

**S-Strong; M-Medium; L-Low****UNIT I****(2)**

Mobility landscape – Mobile platforms – Mobile apps development – Overview of android platform – Setting up the mobile app development environment along with an emulator – A case study on mobile app development.

## **UNIT II**

**(3)**

App user interface designing – Mobile UI resources (Layout, UI elements, Drawable, Menu) – Activity – States and life cycle – Interaction amongst activities – App functionality beyond user interface – Threads, async task, services – States and lifecycle, Notifications, Broadcast receivers.

## **UNIT III**

**(3)**

Telephony and SMS APIs – Native data handling – On-device file I/O – Shared preferences – Mobile databases such as SQLite, and enterprise data access (via Internet/Intranet). Graphics and animation – Custom views – Canvas – Animation APIs – Multimedia – Audio/video playback and record – Location awareness and native hardware access (sensors such as accelerometer and gyroscope).

## **UNIT IV**

**(2)**

Debugging mobile apps – White box testing – Black box testing and test automation of mobile apps – JUnit for android, robotium and monkey talk. Versioning – Signing and packaging mobile apps – Distributing apps on mobile market place. Introduction to objective C – iOS features

## **UNIT V**

**(2)**

UI implementation – Touch frameworks – Location aware applications using core location and map kit – Integrating calendar and address book with social media application – Using WIFI – iPhone market place – Drawbacks on iOS over Android – Various stores available in online market – Configuration of mobile app – Online ecommerce transaction – E-booking transaction.

## **SUGGESTD READINGS**

1. Anubhav Pradhan and Anil V Deshpande, Composing Mobile Apps Wiley, First Edition 2014
2. Barry Burd, Android Application Development All-in-one for Dummies, John Wiley, First Edition 2012

## **Websites**

1. [www.impetus.com/mobility](http://www.impetus.com/mobility)
2. [www.cise.ufl.edu/~helal/classes/f10/notes/intro\\_to\\_mobile.ppt](http://www.cise.ufl.edu/~helal/classes/f10/notes/intro_to_mobile.ppt)
3. [www.diva-portal.org/smash/get/diva2:626531/FULLTEXT01.pdf](http://www.diva-portal.org/smash/get/diva2:626531/FULLTEXT01.pdf)
4. [www.law.fsu.edu/library/databases/ppt/Androidapps.ppt](http://www.law.fsu.edu/library/databases/ppt/Androidapps.ppt)
5. [www.infosys.com/flypp/resources/Documents/mobile-application-testing.pdf](http://www.infosys.com/flypp/resources/Documents/mobile-application-testing.pdf)

**COURSE OBJECTIVES****To make the students**

1. Understand the basics of Internet of Things.
2. Identify an idea of some of the application areas where Internet of Things can be applied.
3. Infer the middleware for Internet of Things.
4. Express the concepts of Web of Things
5. Examine the concepts of Cloud of Things with emphasis on Mobile cloud computing.
6. Inspect the IOT security protocols

**COURSE OUTCOMES:**

**At the end of this course, Students will be able to**

Cos	Course Outcomes	Blooms Level
CO1	Understand the basics of Internet of Things.	Understand
CO2	Identify an idea of some of the application areas where Internet of Things can be applied.	Apply
CO3	Infer the middleware for Internet of Things	Analyze
CO4	Express the concepts of Web of Things	Evaluate
CO5	Examine the concepts of Cloud of Things with emphasis on Mobile cloud computing	Analyze
CO6	Inspect the IOT security protocols	Analyze

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	L	L	L	L	L	L	L	L	M
CO2	M	L	L	L	L	L	L	L	M	L
CO3	L	M	L	L	L	L	L	L	L	L
CO4	L	L	L	M	L	L	L	M	L	L
CO5	L	L	L	L	L	M	L	L	L	L
CO6	L	L	L	L	L	L	M	L	L	L

**S-Strong; M-Medium; L-Low**

**UNIT I****(9)**

**Introduction to IoT** – IoT Architectures – Core IoT Functional Stack, Sensors and Actuators Layer, Communications Network Layer, Applications and Analytics Layer – IoT Data Management and Compute Stack, Fog Computing, Edge Computing, Cloud Computing – Sensors, Actuators, Smart Objects, Sensor networks. Middleware for IoT: Overview – Communication middleware for IoT –IoT Information Security, WSN and

Sensing Model.

## **UNIT II**

(9)

**Communication** - Communications Criteria – Access Technologies – IP as IoT Network Layer – Business case – Optimization – Profiles and compliances – Application Protocols – Transport Layer – Application Transport Methods.

## **UNIT III**

(9)

**Design Methodology** – Case study – Basic blocks of IoT device – Raspberry Pi – Board, Interfaces, Linux, Setting up, Programming – Arduino – Other IoT Devices.

## **UNIT IV**

(9)

**Data Analytics for IoT** – Big Data Analytics Tools and Technology – Edge Streaming Analytics – Network Analytics Applications. Security history, challenges, variations – Risk Analysis Structures – Application in Operational Environment.

## **UNIT V**

(9)

**IOT in Industry** - Manufacturing, Architecture, Security Protocols – Utilities, Grid Blocks - Smart Cities, Architecture, Use cases – Transportation, Architecture, Use cases.

## **SUGGESTD READINGS**

1. Honbo Zhou “The Internet of Things in the Cloud: A Middleware Perspective”, CRC Press, 2013
2. Dieter Uckelmann, Mark Harrison, Florian Michahelles, “Architecting the Internet of Things”, Springer Berlin, 2011
3. David Easley, Jon Kleinberg, “Networks, Crowds, and Markets: Reasoning About a Highly Connected World”, Cambridge University Press, 2010
4. Olivier Hersent, Omar Elloumi and David Boswarthick, “The Internet of Things: Applications to the Smart Grid and Building Automation”, Wiley, 2018
5. Olivier Hersent, David Boswarthick, Omar Elloumi, “The Internet of Things – Key applications and Protocols”, Wiley, 2019

## **Websites**

1. <https://www.javatpoint.com/iot-internet-of-things>
2. <https://www.geeksforgeeks.org/introduction-to-internet-of-things-iot-set-1/>
3. [https://www.tutorialspoint.com/internet\\_of\\_things/index.htm](https://www.tutorialspoint.com/internet_of_things/index.htm)
4. <https://www.startertutorials.com/blog/physical-design-of-iot.html>
5. <https://www.guru99.com/iot-tutorial.html>

Instruction Hours / Week: L:3T:0P:0

Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3Hours

**COURSE OBJECTIVES****To make the students**

1. To explain the basic concepts of food and nutrition.
2. To define the overall classification, function, and source of carbohydrates, lipids and proteins.
3. To summarize the availability, source, deficiency and physiological role off at and water-soluble vitamins.
4. To outline the role of health and nutritional importance of micro and macro minerals.
5. To discuss there cent trends and developments in nutrition

**COURSE OUTCOMES:****At the end of this course, Students will be able to**

Cos	Course Outcomes	Blooms Level
CO1	Explain the basic concepts of food and nutrition	Understand
CO2	Define the overall classification, function, and source of carbohydrates, lipids and proteins	Understand
CO3	Summarize the availability, source, deficiency and physiological role off at and water-soluble vitamins	Understand
CO4	Outline the role of health and nutritional importance of micro and macro minerals	Understand
CO5	Discuss there cent trends and developments in nutrition	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	L	L	L	L	L	M	L	L	L
CO2	M	L	L	L	L	L	L	L	L	M
CO3	L	L	M	L	L	L	L	L	M	L
CO4	L	L	L	L	M	L	L	M	L	L
CO5	L	L	L	L	L	M	L	L	L	L

**S-Strong; M-Medium; L-Low****UNIT I****(9)**

**Human Nutrition** - Six classes of nutrients - Historical perspective of nutrient requirements – Assessment of nutritional status - recommended dietary allowances of macronutrients for all age groups - Assessment of protein quality - Malnutrition and related disorders –Balanced Diet. Factors influencing dietary intake: Food habits, food fads and fallacies, their influence on health and wellbeing.

## UNIT II

(9)

**Biomolecules** - Carbohydrates-Definition, classification, Functions, Sources of Carbohydrates, Deficiency. Lipids – Definition, classification, function, sources, Properties of fats and oils, Refined & Hydrogenated fats process. Proteins- Definitions, Classification, Function, Amino Acids, Sources of Proteins, Texturized proteins.

## UNIT III

(9)

**Vitamins** - Physiological role, bio-availability, requirements, sources and deficiency of Fat Soluble Vitamins: Vitamin A, Vitamin D, E & K. Water soluble vitamins: Vitamin C, Thiamine, Riboflavin, Niacin, Pantothenic acid, Biotin, Folic acid, Vitamin B12, Vitamin B6. Stability under different food processing conditions.

## UNIT IV

(9)

**Minerals and Water** - Physiological role, bio-availability, requirements, sources and deficiency of Macro minerals: Calcium, Phosphorus, Magnesium, Sodium, Potassium chloride. Micro minerals: Iron, Zinc, copper, selenium, chromium, iodine, manganese, Molybdenum and fluoride - Chemistry and physical properties of free, bounded and entrapped water, water activity, quality parameters of drinking and mineral water.

## UNIT V

(9)

**Recent Trends in Nutrition** - Principles of dietary management, obesity, rheumatism, AIDS / HIV – Cancer – risk factors, symptoms, dietary management, role of food in prevention of Cancer. Role of functional foods, Health foods and novel foods, organically grown foods, personalized nutrition, recent concepts in human nutrition like nutrigenomics, nutraceuticals etc.

## SUGGESTED READINGS

1. Sunetra Roday. Food Science and Nutrition. Oxford Higher Education / Oxford University Press. 3<sup>rd</sup> Edition 2018.
2. Charis Galanakis. Nutraceutical and Functional Food Components. Academic Press, 1<sup>st</sup> Edition, 2017.
3. Ashley Martin. Nutrition and Dietetics. Syrawood Publishing House. 1<sup>st</sup> Edition, 2016.
4. Robert E.C. Wildman. Handbook of Nutraceutical and Functional Foods. CRC Press, 2<sup>nd</sup> Edition, 2016.
5. Srilakshmi. B. Nutrition Science. New Age International Pvt. Ltd, Publishers. 6<sup>th</sup> Edition. 2017.

**COURSE OBJECTIVES****To make the students**

1. To categorize the types of agricultural wastes.
2. To outline the production and utilization of biomass.
3. To explain the various parameters considered to be important in the designing of bio gas units.
4. To discuss the methods employed in the production of alcohol from agricultural wastes/ by products.
5. To summarize the overall aspects involved in the production of paper boards and particle boards from agricultural wastes

**COURSE OUTCOMES:****At the end of this course, Students will be able to**

Cos	Course Outcomes	Blooms Level
CO1	Categorize the types of agricultural wastes	Understand
CO2	Outline the production and utilization of biomass	Understand
CO3	Explain the various parameters considered to be important in the designing of bio gas units	Understand
CO4	Discuss the methods employed in the production of alcohol from agricultural wastes/ by products	Understand
CO5	Summarize the overall aspects involved in the production of paper boards and particle boards from agricultural wastes	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	L	L	L	L	L	L	L	M	L
CO2	L	M	L	L	L	L	L	L	L	M
CO3	L	L	M	L	L	L	L	M	L	L
CO4	L	L	L	L	L	L	L	L	L	L
CO5	L	L	L	L	M	L	L	L	L	L

**S-Strong; M-Medium; L-Low****UNIT I****(9)**

**Types of Agricultural Wastes** - Introduction and Background Agricultural Waste, Crop Waste, Agricultural Residues (annual crops), Technical terms, properties of agricultural waste- storage and handling - rice by-products utilization-rice bran and germ, rice bran oil, economic products from agriculture waste / by-products.

**UNIT II****(9)**

**Biomass Production and Utilization** - Introduction and Background Agricultural Waste, Crop Waste, Agricultural Residues (annual crops), Technical terms, properties

of agricultural waste- storage and handling - rice by-products utilization-rice bran and germ, rice bran oil, economic products from agriculture waste / by-products.

### **UNIT III**

**(9)**

**Biogas Design and Production** - Biogas: Definition, composition, history of biogas, Production of biogas – factors affecting the efficiency; types of biogas plant (floating drum type and fixed dome type) and their components (inlet, outlet, stirrer, slanting pipe, digester, gas holder and gas outer pipe), Selection and Design of bio gas plant.

### **UNIT IV**

**(9)**

**Production of Alcohol from Food Waste Materials** - Production of Alcohol from waste materials: Introduction, Production methods, Cellulolysis (biological approach): Pretreatment, Cellulolytic processes (Chemical and Enzymatic hydrolysis), Microbial fermentation, Gasification process (thermo chemical approach).

### **UNIT V**

**(9)**

**Production of Paper Board and Particle Boards from Agricultural Waste** - Bio degradable packing materials: merits and demerits, Production and testing of Paperboards and Particle boards from Agricultural Waste: Introduction, History, Terminology and classification, Raw materials, Production steps- Pulping, Classifications of pulp, Bleaching, Plies, Coating, Grades.

### **SUGGESTED READINGS**

1. Efthymia Alexopoulou. Bio energy and Biomass from Industrial Cropson Marginal Lands. Elsevier, 1<sup>st</sup> Edition, 2020.
2. Navanietha Krishnaraj Rathinam, Rajesh Sani. Biovalorisation of Wastes to Renewable Chemicals and Bio fuels. Elsevier, 1st Edition, 2019.
3. Simona Ciuta, Demetra Tsiamis, MarcoJ. Castaldi. Gasification of Waste Materials. Academic Press, 1st Edition, 2017.
4. Nicholas E. Korres, Padraig O’Kiely, John A. H. Benzie, Jonathan S. West. Bioenergy Production by Anaerobic Digestion: Using Agricultural Biomass and Organic Wastes. Routledge, 1st Edition, 2013.
5. Albert Howard, Yashwant Wad. The Waste Products of Agriculture. Benediction Classics, 1st Edition, 2011.

**COURSE OBJECTIVES****To make the students**

1. To gain the knowledge about environmental aspects of energy utilization.
2. To understand the basic principles of solar cells, photovoltaic conversion.
3. To understand the basic principles of wind energy conversion.
4. To gain the knowledge about hydro and ocean energy.
5. To understand the basic principles of Biomass, fuel cell, Geothermal power plants and MHD

**COURSE OUTCOMES:****At the end of this course, Students will be able to**

Cos	Course Outcomes	Blooms Level
CO1	Gain the knowledge about environmental aspects of energy utilization	Understand
CO2	Understand the basic principles of solar cells, photovoltaic conversion.	Understand
CO3	Understand the basic principles of wind energy conversion	Understand
CO4	Gain the knowledge about hydro and ocean energy	Understand
CO5	Understand the basic principles of Biomass, fuel cell, Geothermal power plants and MHD	Understand

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	L	L	L	M	L	L	L	L	L
CO2	L	M	L	L	L	L	L	M	L	L
CO3	L	L	L	M	L	L	L	L	L	L
CO4	L	L	L	L	L	M	L	L	L	L
CO5	L	L	L	L	L	L	L	M	L	L

**S-Strong; M-Medium; L-Low****UNIT I****(9)**

**Introduction** - Energy scenario - Different types of Renewable Energy Sources - Environmental aspects of energy utilization – Energy Conservation and Energy Efficiency-Needs and Advantages, Energy Conservation Act 2003.

**UNIT II****(9)**

**Solar Energy** - Introduction to solar energy: solar radiation, availability, measurement and estimation–Solar thermal conversion devices and storage – solar cells and photovoltaic conversion –PV systems – MPPT. Applications of PV Systems– solar energy collectors and storage.

### **UNIT III**

**(9)**

**Wind Energy** - Introduction – Basic principles of wind energy conversion-components of wind energy conversion system - site selection consideration – basic–Types of wind machines. Schemes for electric generation – generator control, load control, energy storage – applications of wind energy –Interconnected systems.

### **UNIT IV**

**(9)**

**Hydroenergy** - Hydropower, classification of hydro power, Turbines election, Ocean energy resources, ocean energy routes. Principles of ocean thermal energy conversion systems, ocean thermal power plants. Principles of ocean wave energy conversion and tidal energy conversion.

### **UNIT V**

**(9)**

**Other Sources** - Bio energy and types – Fuel cell, Geo - thermal power plants; Magneto-hydro-dynamic (MHD) energy conversion.

### **SUGGESTD READINGS**

1. Rai.G.D, Non Conventional Sources of Energy, Khanna Publishers, 2011
2. Khan.B.H, Non-Conventional Energy Resources, The Mc Graw Hills, Second Edition, 2012
3. John W Twidell and Anthony D Weir , Renewable Energy Resources Taylor and Francis – 3<sup>rd</sup> Edition, 2015
4. Fundamentals and Applications of Renewable Energy Indian Edition, by Mehmet Kanoglu, Yunus A. Cengel, John M. Cimbala, Mc Graw Hill; First Edition