B.Com. (BUSINESS PROCESS SERVICES)

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum and Syllabus Regular (2024–2025)



(Deemed to be University) (Established Under Section 3 of UGC Act, 1956)

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 UNDERGRADUATE PROGRAMMES REGULAR MODE CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS – 2024

The following regulations are effective from the academic year 2024-2025 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 2024-2025 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.	PROGRAMME	DISCIPLINE
No.		
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.	B.Com.	FinTech
9.	BBA	Business Administration
10.	B.Sc.	Biotechnology
11.	B.Sc.	Microbiology
12.	B.Sc.	Computer Science
13.	B.Sc.	Information Technology
14.	B.Sc.	Computer Technology

15.	B.Sc.	Computer Science (Cognitive Systems)
16.	B.Sc.	Computer Science (Artificial Intelligence and
		Data Science)
17.	B.Sc.	Computer Science (Cyber Security)
18.	BCA	Computer Applications

1.2 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)

1.3 Mode of Study

All programmes 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.

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the UG Programmes are given below:

Programme(s)	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com., BCA and BBA	8	14

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.

2.3 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 Degree with Honors/Honors (Research) respectively as per the regulations of NEP 2020. Similarly, the students from other institutions can join our university in the 3rd or 5th or 7th semester with an appropriate Undergraduate Certificate or Undergraduate Diploma or Undergraduate Degree certificates respectively.

3. CHOICE BASED CREDIT SYSTEM

Credit means the weightage given to each course by the experts of the Board of Studies concerned. All programmes are offered under Choice Based Credit System with a total number of 132 credits for three years. Additional credits of 40 can also be earned on successful completion of fourth year. A total of 172 credits are offered as per the UGC Guidelines for the four year UG Programme.

4. STRUCTURE OF THE PROGRAMME

- **4.1** Tamil or any one of the Indian / Foreign Languages *viz*, Hindi, Malayalam Sanskrit, French is offered as an Ability Enhancement Course (AEC) for Arts, Science, Commerce and Management Programmes. Twelve 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 (MDC), Skill Enhancement Courses (SEC), Project Work, Ability Enhancement Courses, Value Added Courses (VAC) (Common to all UG Programmes), Summer Internship, Minor Project (for 3 Year programme), Research Project/Dissertation (for 4 Year programme) 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 82 to 86 Credits in Major Courses (Four years).

4.2.2. Minor Courses

Students have courses from disciplinary/interdisciplinary minors and skill-based courses. Students have to earn a minimum of 32 Credits in Minor Courses (Four years).

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 within the first four 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 Minor 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 04 to 06 credits.

If the candidate undertakes the Research Project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist of the host institute will be the Co-supervisor. The candidate shall bring the attendance certificate from the place where the project work was carried out.

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.

4.2.6. Ability Enhancement Course (AEC)

There are four Ability Enhancement Courses offered during the first four semesters. Three credits are awarded for each course and the examinations shall be conducted at the end of each semester. Students have to earn a minimum of 12 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 and second year summer term.

4.2.8. Value Added Courses (VAC)

The students will study Value Added Courses in the first four semesters of their programme. 6 to 8 credits need to be earned under VAC. The examinations will be conducted at the end of each semester for VAC courses.

The assessment of the VAC is based on Internal Evaluation. The components of evaluation and distribution of marks is as follows:

S. No.	Category	Maximum Marks
1.	Assignment	5
2.	Attendance	5
3.	Seminar	5
4.	Test – I (2 ½ Units)	12.5
5.	Test – II (2 ½ Units)	12.5
6.	Final Assessment (5 Units)	60
	Total	100

4.2.9. Research Project /Dissertation

The candidates shall undertake the Research Project work in the eighth Semester in the Department/Industry/Research Institute (National / International). The 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 Research Project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist of the host Institute will be the Co-supervisor. The candidate shall bring the attendance certificate from the place where the project work was 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. ADVANCED LEARNERS AND ON-DEMAND EXAMINATION

Students

- 1. Who secure 7.5 CGPA and maintain an attendance of 75% in every semester.
- 2. Who clear all the courses in their first appearance itself.

are referred to as advanced learners. When a student fails to maintain any of the above conditions at any given time, he cannot be an advanced learner further.

These students can request for an on-demand examination for the courses in their forthcoming semester(s). These students on prior registration can appear for such examinations well in advance and complete the entire courses well before the prescribed period of study and can progress for a full time Research Project/Internship/Minor Project during the remaining prescribed period of study. The Internal and External examinations will be conducted for these courses as like the other courses. One or more faculty mentors will be allocated based on the number of students/courses enrolled for the on-demand examination.

Also, these advanced learners can register for online courses from NPTEL/SWAYAM/SWAYAM Plus portals on prior and proper registration from the department. The credits earned from those courses will be transferred to the mark statement of the students.

6. CREDIT TRANSFER THROUGH ONLINE PLATFORM / INTERNATIONAL STUDIES

Students are encouraged to enroll in courses offered by MOOC platforms and international institutions of higher learning, either virtually or in person. The equivalent credits for these courses will be determined by a committee named Subject Equivalency Committee comprising the Dean, Head of Department (HoD), and one faculty member nominated by the Vice Chancellor. The committee's decision will be submitted for ratification/approval by the Board of Studies (BoS) and the Academic Council. Additionally, the equivalent grade points for marks/grades/grade points awarded by various MOOC platforms and international institutions of higher learning will be determined by a committee named Grade Equivalency Committee duly constituted by the Vice-Chancellor. The decisions of this committee will be submitted for ratification/approval by the Academic Council. This has been approved to be implemented from the even semester of the academic year 2024-25.

7. EXTRA CURRICULAR ACTIVITIES

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

- National Service Scheme (NSS)
- National Cadet Corps (NCC)
- Sports / Mass drill

- Youth Red Cross (YRC)
- Club activities
- Other 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. Marks for 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.

8. 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.

9. MAXIMUM MARKS

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

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).

10. 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 14 of this regulation.

11. ONLINE COURSE COORDINATOR

To help students for planning their online courses and for general orientation 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 orient the students regarding the online courses and monitor their participation.

12. 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 constitution and 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.

13. 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.

14. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

- **a.** 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 have at least 75% of attendance and the conduct of the candidate has been satisfactory during the programme.
- **b.** A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) 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. 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 execute an undertaking from the parent and the student should assure that, this situation does not arise in the future.
- c. However, a Student who has secured less than 65% in any of the semesters due to any reasons, shall not be permitted to appear for the End Semester Examinations. But he/she will be permitted to appear for his/her arrear examinations. In order to redo the semester with lack of attendance he/she has to attend the corresponding semester of the subsequent year(s) with approval of the Dean of the Faculty, Dean Students Affairs and the Registrar.

15. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

15.1 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, the CIA, Assignment and Seminar marks and the record of class work completed (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.

15.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed. Retest will be conducted and considered based on the requirements and recommendations by the Head of the Department on valid reasons. The distribution of marks for the Continuous Internal Assessment (CIA) are given below:

Theory Courses

S. No.	Category	Maximu m Marks
1.	Assignment	5
2.	Attendance	5
3.	Seminar	5
4.	Test – I (2 ½ Units)	12.5
5	Test – II (2 ½ Units)	12.5
	Total	40

Practical Courses

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S.No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Internal Practical Assessment	20
5.	Viva – voce [Comprehensive]*	5
	Total	40

Includes Viva-voce conducted during the model Exam practical.

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

15.3 Portions for Test Question Paper

Portions for Internal Test – I : $2\frac{1}{2}$ Units Portions for Internal Test – II : $2\frac{1}{2}$ Units

15.4 Pattern of Test Question Paper

Theory Courses:

Maximum Marks: 100 Duration: 3 Hours

Section	Marks
Part – A	Short Answer Answer ALL the Questions (10 x 2 = 20 Marks)
Part - B	Long Answer – 5 six mark questions 'either – or' type Answer ALL the Questions (5 x 6 = 30 Marks)
Part - C	Essay type Answer– 5 ten mark questions 'either – or 'type Answer ALL the Questions (5 x 10 = 50 Marks)

15.5 Attendance

Distribution of Marks 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

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16. ESE EXAMINATIONS

16.1 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 of 100 marks.

16.2 Pattern of ESE Question Paper:

Theory Courses:

Maximum Marks: 100 Duration: 3 Hours

Section	Marks
Part – A	Short Answer Answer ALL the Questions (10 x 2 = 20 Marks)
Part - B	Long Answer – 5 six mark questions 'either – or' type Answer ALL the Questions (5 x $6 = 30$ Marks)
Part - C	Essay type Answer– 5 ten mark questions 'either – or 'type Answer ALL the Questions (5 x 10 = 50 Marks)

The 100 Marks will be converted to 60 Marks.

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

S. No.	Category	Maximum Marks
1.	Experiments	40
2.	Record work	10
3.	Viva – voce [Comprehensive]	10
	Total	60

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.

16.3. Evaluation of Project Work

16.3.1 The project work shall carry a maximum of 100 marks.

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(CIA - 40 and ESE -60*)
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- *Combined valuation of Internal and External Examiners.
- **16.3.2** The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.
- **16.3.3** 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.
- **16.3.4** 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. The same Internal and External examiner shall evaluate the resubmitted report in the subsequent semester.

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

17. PASSING REQUIREMENTS

- **17.1** Passing minimum: A candidate needs to secure a minimum of 20 marks out of 40 marks in CIA and 30 marks out of 60 marks in ESE. The overall passing minimum in each course is 50 marks out of 100 marks (Sum of the marks in CIA and ESE examination).
- **17.2** 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).
- **17.3** Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

17.4 The CIA marks secured by the candidate in the first passed attempt 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.

17.5 A 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.

18. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

The Candidates desirous to improve the marks secured in a course which they passed 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.

19. 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:

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

20. 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 6th Semester Grade Sheet) GPA of a Semester and CGPA of a programme will be calculated as follows.

i.e. **GPA** of a Semester =
$$\frac{\sum_{i} CiGPi}{\sum_{i} Ci}$$
 Sum of the product of the GPs by the corresponding credits of the courses offered for the entire Sum of the credits of the courses

CGPA of the entire programme =-- of the entire programme

i.e. **CGPA** of the entire programme =
$$\frac{\sum_{n} \sum_{i} CniGPni}{\sum_{n} \sum_{i} Cni}$$

where,

Ci is the credit fixed for the course 'i' in any semester GPi 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**.

21. 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. 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 Examinations.

22.TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotaling are allowed on representation (clause 21). 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 and the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

23. ELIGIBILITY FOR THE AWARD OF THE DEGREE

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

- 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 clause 2.1).
- No pending disciplinary enquiry/ action against him/her.
- The award of the degree must be approved by the Board of Management.

24.CLASSIFICATION OF THE DEGREE AWARDED

- **24.1** Candidates who qualify for the award of the Degree (vide clause 23) having passed the examination in all the courses in their 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.**
- **24.2** Candidates who qualify for the award of the Degree (vide clause 23) 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**.
- **24.3** Candidates (not covered in vide clauses 24.1 and 24.2) who qualify for the award of the degree (vide Clause 23) shall be declared to have passed the examination in the **Second Class**.

25. RANKING

Candidates who qualify 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.

27. KAHE ENTRANCE EXAMINATION

At the end of Sixth Semester or Eighth Semester, the KAHE Entrance Examinations will be conducted who are aspiring for Higher Education (PG or Ph.D).

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.

Annexure I

ondary Education
nducted by a State under the 10+2 logy or chemistry
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			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
		Computer Science	Mathematics/Statistics/Computer/Information Science
		(Artificial	being one of the subjects (OR) 3 year diploma after 10 th or
		Intelligence and	10+2 pattern of education taking computer science/maths
7.	B.Sc.	Data Science)	as one of the subject.
			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 th or
0	D.C.A	Computer	10+2 pattern of education taking computer science/maths
8.	BCA	Application	as one of the subject.
			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
9.	B. Com.	Commerce	vocational stream at the Higher Secondary level
7.	D. Com.	Commerce	Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		Commerce with	Government or a University or Board under the 10+2
	B.Com	Computer	pattern Commerce as a subject under the academic or
10.	(CA)	Applications	vocational stream at the Higher Secondary level
	,		Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		Commerce with	Government or a University or Board under the 10+2
	B. Com.	Professional	pattern Commerce as a subject under the academic or
11.	(PA)	Accounting	vocational stream at the Higher Secondary level
			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		Commerce with	Government or a University or Board under the 10+2
	B. Com.	Business Process	pattern Commerce as a subject under the academic or
12.	(BPS)	Services	vocational stream at the Higher Secondary level
			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		D .	Government or a University or Board under the 10+2
1.2	D D A	Business	pattern Commerce as a subject under the academic or
13.	B.B.A.	Administration	vocational stream at the Higher Secondary level
			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
1.4	R Com	Financial Analytics	pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
14.	B. Com	Financial Analytics	vocational stream at the ringhet Secondary level

			Candidates who have passed Higher Secondary Education
			(XII) or any equivalent Examination conducted by a State
		International	Government or a University or Board under the 10+2
		Accounting and	pattern Commerce as a subject under the academic or
1.5	D. Com	_	*
13.	B. Com	Finance	vocational stream at the Higher Secondary level
			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
		Information	pattern Commerce as a subject under the academic or
16.	B.Com	Technology	vocational stream at the Higher Secondary level
			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 th or
		Computer Science	10+2 pattern of education taking computer science/maths
17.	B. Sc.	(Cyber Security)	as one of the subject.
			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
18.	B. Com	FinTech.	vocational stream at the Higher Secondary level

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	
2	Proof of Concept (POC) /Solution development	In-plant training /Internship	Same Marks/Credits can
3	Product Development (Lab scale) /Prototype Model/ Company Registered	Mini Project/ Value added Course	be awarded that are listed in the course title's curriculum for the
4	Validation/Testing	Main Project phase I	respective startup phases.
5	Business Model/Ready for Commercialization/Implementation	Main Project phase II,	



DEPARTMENT OF COMMERCE FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT UG PROGRAM (CBCS) – B. Com., Business Process Services (FULL TIME)

(2024–2025 Batch and onwards)

(Established Under Section 3 of UGC Act, 1956) Course	Name of the	ory	Outco	mes		nstruct ours/w				ximum N	I arks	No
Code	course	Category	PO	PSO	L	Т	P	Credits	CIA	ESE	Total	Page No
							_		40	60	100	1
	1	T	T	SEMES	STER 1	[T		Т	T	T
24LAUT101/ 24LUH101/ 24LUM101/ 24LUS101/ 24LUF101	Language I (Tamil I/ Hindi I / Malayalam I/ Sanskrit I/ French I)	AEC 1	-	-	4	-	-	3	40	60	100	1
24ENU101	English – I	MDC 1	2,7,12	-	3	-	-	3	40	60	100	16
24BPU101	Financial Accounting	MAJ 1	1, 2, 3, 4, 7, 10,12, 13, 15	1, 2	7	1	-	5	40	60	100	19
24BPUA101	Business Organization and Management	MIN 1	1, 3, 4, 6, 7, 11, 13, 14, 15	1, 2	7	-	-	4	40	60	100	31
24BPU111	Computer Application in Business - Practical	SEC 1	1, 3, 4, 5, 6, 7, 9, 10, 11, 14, 15	1, 2	-	-	6	3	40	60	100	33
24VAC101	Yoga for Youth Empowerment	VAC 1	2, 3, 4, 5, 7, 8, 9, 11, 13, 14, 15	-	2	-	-	2	100	-	100	36
	Semester	Total			23	1	6	20	300	300	600	
				SEME	STER	TT						
24LAUT201/ 24LUH201/ 24LUM201/ 24LUS201/ 24LUF201	Language II (Tamil II/ Hindi II / Malayalam II / Sanskrit II / French II)	AEC 2	-	-	4	-	-	3	40	60	100	39
24ENU201	English - II	MDC 2	2, 3, 9	-	3	-	-	3	40	60	100	50
24BPU201	Business Process Services in Finance and Accounting	MAJ 2	1, 3, 4, 5, 8, 9, 11, 14	1, 2	5	1	-	3	40	60	100	53
24BPU202	Business Process Services in Insurance	MAJ 3	1, 2, 4, 7, 9, 11, 15	1, 2	4	-	-	2	40	60	100	56

24BPUA201	Business Mathematics and Statistics	MIN 2	3, 4, 5	-	4	1	1	4	40	60	100	58
24BPU211	MS Excel for Managers - Practical	SEC 2	1, 2, 4, 6, 8, 11	1	-	-	6	3	40	60	100	61
24VAC201	Environmental Studies	VAC 2	8, 9, 11, 12, 13, 15	1, 2	2	-	-	2	40	60	100	63
	Semester	r Total			22	2	6	20	280	420	700	
				SEMES	STER I	II						,
24LAUT301/ 24LUH301/ 24LUM301/ 24LUS301/ 24LUF301	Language III (Tamil III/ Hindi III / Malayalam III / Sanskrit III / French III)	AEC 3	-	-	4	-	-	3	40	60	100	65
24ENU301	English - III	MDC 3	1, 2, 3, 4	-	3	-	-	3	40	60	100	75
24BPU301	Corporate Accounting	MAJ 4	1, 3, 4, 5, 6, 7, 8, 9, 10, 14, 15	2	6	1	-	4	40	60	100	77
24BPU302A	Business Process Services in Banking	MAJ 5	1, 2, 3, 4, 9, 11, 15	1, 2	7	ı	ı	5	40	60	100	79
24BPU302B	Business Law	MAJ 5	1, 3, 4, 5, 6, 7, 10, 13, 15	1, 2	7	-	ı	5	40	60	100	82
24BPUA301	Financial Reporting - I	MIN 3	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 14, 15	1, 2	6		-	4	40	60	100	84
24BPU303	Community Engagement And Social Responsibility	MAJ 6	1, 2, 3, 4, 5, 6, 7, 8, 10, 15	2	2	-	-	2	100	0	100	86
24VAC301	Indian Knowledge System	VAC 3	9, 11, 12, 13, 15	2	1	-	-	1	40	60	100	88
24BPU391	Internship - I	SI 1	1, 2, 3, 4, 5, 7, 11, 12, 13.	1	-	-	-	2	100	0	100	90
	Semester	r Total			29	1	0	24	440	360	800	
1												_

				SEMES	STER I	V						
24LAUT401/ 24LUH401/ 24LUM401/ 24LUS401/ 24LUF401	Language IV (Tamil IV/ Hindi IV / Malayalam IV/ Sanskrit IV / French IV)	AEC 4	-	-	4	-	-	3	40	60	100	91
24ENU401	English – IV	SEC 3	1, 2, 4	-	3	-	-	3	40	60	100	102
24BPU401A	Cost Accounting	MAJ 7	1, 3, 4, 5, 10, 11, 13, 15	2	4	-	-	4	40	60	100	104
24BPU401B	Company Law	MAJ 7	1, 2, 3, 4, 5, 7, 10, 11, 13, 15	1, 2	4	1	-	4	40	60	100	106
24BPU402	Income Tax Law and Practice	MAJ 8	1, 3, 4, 5, 10, 11, 13, 15	2	5	-	-	3	40	60	100	108
24BPUA401	Financial Reporting - II	MIN 4	1, 3, 4, 5, 10, 11, 13, 15	1, 2	3	1	-	4	40	60	100	110
24BPU403	Retail, CPG and Market Research	MAJ 9	1, 2, 3, 4, 5, 6, 8, 9, 11, 15	1, 2	6	-	-	3	40	60	100	113
24BPU404	Campus to Corporate Transition	MAJ10	1, 3, 7, 9, 10, 11, 15	1, 2	4	-	-	3	40	60	100	115
24VAC401	Cyber security and Universal Human Values	VAC 4	3, 4, 5, 7, 12, 15,	1, 2	1	-	-	1	40	60	100	117
	Semeste	r Total			30	-	-	24	320	480	800	
				SEME	STER V	7						
24BPU501	Management Accounting	MAJ 11	1, 3, 4,5, 6, 7, 9, 10, 15	1, 2	6	1	-	5	40	60	100	119
24BPU502	Financial Management	MAJ 12	1, 2, 3, 4, 5, 6, 14, 15	1, 2	6	-	-	5	40	60	100	121
24BPUA501	Supply Chain Management	MIN 5	1, 3, 4, 6, 9, 11, 15	1, 2	6	-	-	4	40	60	100	124
24BPU503	Business Process Services in Capital Market	MAJ 13	1, 3, 8, 9, 11, 15	1, 2	6	ı	-	4	40	60	100	127

24BPU504A	Indirect Taxation	MAJ 14	1, 3, 4, 5, 10, 15	1, 2	5	-	-	4	40	60	100	129
24BPU504B	Managing Business Processes - I	MAJ 14	1, 3, 4, 9, 11, 15	1, 2	5	-	-	4	40	60	100	131
24BPU591	Internship – II	SI 2	1, 2, 3, 4, 5, 7, 11, 12, 13	1, 2	1	-	-	2	100	0	100	133
	Semester	Total			29	1	0	24	300	300	600	
				SEMES	TER V	Ί						
24BPU601	Principles of Auditing	MAJ 15	1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2	6			5	40	60	100	134
24BPU602A	Entrepreneurship	MAJ 16	1, 3, 4, 5, 6, 8, 9, 11, 15	1, 2	6	-	-	5	40	60	100	136
24BPU602B	Managing Business Processes – II	MAJ 16	1, 3, 4, 5, 6, 8, 9, 11, 15		6	-		5	40	60	100	139
24BPU603	Investment Banking Operations	MIN 6	1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 15	1, 2	6			4	40	60	100	141
24BPU691	Project	MAJ 17	1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 14, 15	1, 2	-	-	12	6	40	60	100	143
	Semester	· Total			18	-	12	20	160	240	400	
	3rd year	r total						132	1800	2100	3900	
				SEMES'	TER V	II	1	1		1		
24BPU701	International Finance	MAJ 18	1, 3, 4, 5, 9, 12	1, 2	6	-	-	5	40	60	100	145
24BPU702	Research Methodology	MAJ 19	1, 2, 3, 4, 6, 11, 15	1, 2	6	-	-	4	40	60	100	147
24BPU703	International Trade and Practice	MAJ 20	1,2, 3, 4, 6, 11, 12, 15	1, 2	6	-	-	4	40	60	100	149
24BPUA701	Organizational Behaviour	MIN 7	1, 2, 3, 5, 6, 7, 11, 13, 14, 15	_	6	-	-	4	40	60	100	151
24BPU711	SPSS - Practical	MAJ 21	, 2, 3, 4, 5, 6, 9, 10	1, 2	-	-	6	3	40	60	100	153
	Semester Total						6	20	200	300	500	

			SEN	MESTE	R VII	I A						
24BPU801	Security Analysis and Portfolio Management	MAJ 22	1, 3, 4, 5, 6, 8, 9, 15	1, 2	6	-	-	4	40	60	100	155
24BPUA801	Applied E- Commerce	MIN 8	1, 3, 4, 5, 6, 8, 10, 15	1, 2	6	-	-	4	40	60	100	157
24BPU802	Corporate Governance, Ethics and Social Responsibility	MAJ 23	1, 7, 12, 13, 14	1, 2	6	-	-	4	40	60	100	159
24BPU803	Financial Derivatives	MAJ 24	1, 3, 4, 11, 15	1, 2	6	-	-	4	40	60	100	161
24BPU804	Insurance and Risk Management	MAJ 25	1, 3, 4, 5, 7, 13, 14, 15	1, 2	6	-	-	4	40	60	100	163
	Semester	Total			30	-	-	20	200	300	500	
	4th Year	Total						172	2200	2700	4900	
			SEN	MESTE	R VII	I B						
24BPU801	Security Analysis and Portfolio Management	MAJ 22	1, 3, 4, 5, 6, 8, 9, 15	1, 2	6	-	-	4	40	60	100	155
24BPUA801	Applied E- Commerce	MI 8	1, 3, 4, 5, 6, 8, 10, 15	1, 2	6	-	-	4	40	60	100	157
24BPU891	24BPU891 Research Project RP 1, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 15							12	120	180	300	166
							40	20	200	200		
	Semester	Total			12	-	18	20	200	300	500	<u></u>

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. BPS Programme

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	17	68
3	Minor Courses	6	24
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	4	6
	Total	39	132

Credits Split-up for 4 year B.Com. BPS Programme – "A"

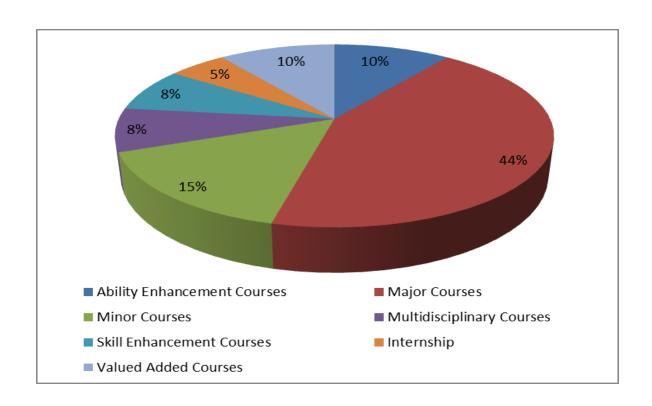
S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	25	100
3	Minor Courses	8	32
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	4	6
	Total	49	172

Credits Split-up for 4 year B.Com. BPS Programme – "B"

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	22	88
3	Minor Courses	8	32
4	Multidisciplinary Courses	3	9
5	Skill Enhacement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	4	6
8	Project	1	12
	Total	47	172

Credits split up: B.Com. BPS

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Internship	Project	Total credits
1.	3	5	4	3	3	2	0	0	20
2.	3	5	4	3	3	2	0	0	20
3.	3	11	4	3	0	1	2	0	24
4.	3	13	4	0	3	1	0	0	24
5.	0	18	4	0	0	0	2	0	24
6.	0	16	4	0	0	0	0	0	20
3 rd year Total	12	68	24	9	9	6	4	-	132
7.	-	16	4	-	-	-	-	-	20
8.A	-	16	4	-	-	-	-	-	20
4 th year total	12	100	32	9	9	6	4	-	172
8 B	-	4	4	-	-	-	-	12	20
4 th year total	12	88	32	9	9	6	4	12	172



Courses split up : B.Com. BPS

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Intern	Project	Total courses	Т	P	Int/ skill/ Pro
1.	1	1	1	1	1	1	-	-	6	5	1	-
2.	1	2	1	1	1	1	-	-	7	6	1	-
3.	1	3	1	1	-	1	1	-	8	7	0	1
4.	1	4	1	-	1	1	-	-	8	8	0	-
5.	-	4	1	-	-	-	1	-	6	5	0	1
6.	-	3	1	-	-	-	-	-	4	4	0	-
3 rd year Total	4	17	6	3	3	4	2	•	39	35	2	2
7.	1	4	1	-	1	-	-	1	5	4	1	-
8.A		4	1						5	5	-	-
4 th year total	4	25	8	3	3	4	2	-	49	44	3	2
8 B	ı	1	1	-	ı	-	-	1	3	2	ı	1
4th year total	4	22	8	3	3	4	2	1	47	41	3	3

	ABILITY ENHANCEMENT COURSES										
Semester Course Code Name of the Course											
I	24LAUT101	Language – I									
II	24LAUT201	Language – II									
III	24LAUT301	Language – III									
IV	24LAUT401	Language – IV									

		MAJOR COURSES
Semester	Course Code	Name of the Course
I	24BPU101	Financial Accounting
II	24BPU201	Business Process Services in Finance and Accounting
II	22BPU202	Business Process Services in Insurance
III	24BPU301	Corporate Accounting
III	24BPU302A	Business Process Services in Banking
III	24BPU302B	Business Law
III	22BPU303	Community Engagement And Social Responsibility
IV	24BPU401A	Cost Accounting
IV	24BPU401B	Company Law
IV	24BPU402	Income Tax Law and Practice
IV	24BPU403	Retail CPG and Market Research
IV	24BPU404	Campus to Corporate Transition
V	24BPU501	Management Accounting
V	24BPU502	Financial Management
V	24BPU503	Business Process Services in Capital Market
V	24BPU504A	Indirect Taxation
V	24BPU504B	Managing Business Processes - I
VI	24BPU601	Principles of Auditing
VI	24BPU602A	Entrepreneurship
VI	24BPU602B	Managing Business Processes – II
VI	24BPU691	Project
VII	24BPU701	International Finance
VII	24BPU702	Research Methodology
VII	24BPU703	International Trade and Practice
VII	24BPU711	SPSS - Practical
VIII	24BPU801	Security Analysis and Portfolio Management
VIII	24BPU802	Corporate Governance, Ethics and Social Responsibility
VIII	24BPU803	Financial Derivatives
VIII	24BPU804	Insurance and Risk Management

MINOR COURSES									
Semester	Course Code	Name of the Course							
I	24BPUA101	Business Organization and Management							
II	24BPUA201	Business Mathematics and Statistics							
III	24BPUA301	Financial Reporting - I							
IV	24BPUA401	Financial Reporting - II							
V	24BPUA501	Supply Chain Management							
VI	24BPU603	Investment Banking Operations							
VII	24BPUA701	Organizational Behaviour							
VIII	24BPUA801	Applied E-Commerce							

SKILL ENHANCEMENT COURSES									
Semester Course Code Name of the Course									
I	24BPU111	Computer Application in Business - Practical							
II	24BPU211	MS Excel for Managers - Practical							
IV	24ENU401	English - IV							

	DISCIPLINE SPECIFIC ELECTIVES									
Semester	Course Code	Name of the Course								
III	24BPU302A	Business Process Services in Banking								
III	24BPU302B	Business Law								
IV	24BPU401A	Cost Accounting								
IV	24BPU401B	Company Law								
V	24BPU504A	Indirect Taxation								
V	24BPU504B	Managing Business Processes - I								
VI	24BPU602A	Entrepreneurship								
VI	24BPU602B	Managing Business Processes – II								

	VALUE ADDED COURSES									
Semester Course Code Name of the Course										
I	24VAC101	Yoga for Youth Empowerment								
II	24VAC201	Environmental Studies								
II	24VAC301	Indian Knowledge System								
III	24VAC401	Cyber Security and Universal Human Values								

INTERNSHIP										
Semester	mester Course Code Name of the Course									
III	24BPU391	Internship - I								
V	24BPU591	Internship – II								

MULTIDISCIPLINARY COURSES											
Semester	emester Course Code Name of the Course										
I	24ENU101	English – I									
II	24ENU201	English - II									
III	24ENU301	English - III									

PROGRAMME OUTCOMES (POs):

- 1. Graduates will demonstrate strong knowledge in accounting, bookkeeping, and business process management, supporting efficient operations and accurate financial transaction recording.
- 2. Graduates will acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas, achieving common goals.

- 3. Graduates will apply IT and technical skills in BPS, optimizing accounting, taxation, and business processes for effective decision-making.
- 4. Graduates will analyze and solve business process challenges using data analytics, financial modeling, and business intelligence tools to optimize workflows and decision-making.
- 5. Graduates will apply critical thinking to analyze business process issues, evaluate alternatives, and propose solutions for improved operational efficiency and service quality.
- 6. Graduates will acquire and exhibit skills to work effectively in teams to make decisions aimed at achieving common goals.
- **7.** Graduates will demonstrate leadership skills to initiate, lead, and deliver optimal team performance.
- 8. Graduates of Commerce will be capable of exhibiting comprehensive knowledge and understanding of different disciplines.
- 9. Graduates will acquire knowledge and skills necessary for addressing economic, social, and cultural issues, adapting to workplace trends and demands.
- 10. Graduates will solve unfamiliar business process challenges and adapt to real-life situations, applying problem-solving skills to enhance operational effectiveness and efficiency.
- 11. Graduates will develop the ability to independently research and analyze business problems and solutions, enhancing personal and professional growth.
- 12. Graduates will cultivate an understanding of diverse cultural perspectives and practices, applying this knowledge to global business environments.
- 13. Graduates will demonstrate the ability to make ethical decisions and understand the moral implications of business practices.
- 14. Graduates will exhibit leadership skills such as effective communication, team management, and strategic thinking for leading business projects and teams.
- 15. Graduates will commit to continuous learning and professional development to stay updated with evolving business trends and practices throughout their careers.

PROGRAM SPECIFIC OUTCOMES (PSO)

- 1. Graduates will acquire knowledge in proficiency in management, accounting, and decision-making to support organizational strategy and performance management. Gain practical skills in accounting, entrepreneurship, and taxation, emphasizing analytical precision.
- 2. Graduate will pursue higher education and professional courses, demonstrating ethical values, teamwork, communication, and leadership skills in business. Utilize knowledge, skills, and attitude to advance career opportunities.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

To impart the following PEOs to the students of Under-graduates in B. Com (BPS):

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.

MAPPING OF PEOs and POs

		Programme Outcomes													
PEOs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
PEO 1															
PEO 2															
PEO 3								$\sqrt{}$					V		

24LAUT101 LANGUAGE I : TAMIL I SEMESTER I

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

- மாணவர்களுக்குத் தமிழ்மொழி வரலாறு மற்றும்
 இலக்கியங்களின் வழியாக வாழ்வியல் மதிப்புகளை
 உணர்த்துதல்.
- சிந்தனைத் திறனையும், படைப்பாக்கத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும் மேம்படுத்துதல்.
- வேலைவாய்புக்குரிய வகையில் மொழித்திறனை மேம்படுத்துதல்.

பாடத்திட்டப் பயன்விளைவு

- தமிழ்மொழி வரலாறு குறித்த தெளிந்த அறிவு பெற்றிருத்தல்.
- வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை பெற்றிருத்தல்.
- படைப்பிலக்கியத்திறன் பெற்றிருத்தல்
- இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, தமிழ் இலக்கியவரலாறு தமிழ் இலக்கண அறிவு மேம்பாடு பெற்றிருத்தல்.
- மொழிபெயர்ப்பியல், கணினித்தமிழ் சார்ந்த வேலைவாய்ப்புத்திறன் மேம்பாடு.

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 - வினைத்திட்பம் (பொருட்பால் 661-670), பண்புடைமை (பொருட்பால் 991-1000) சிற்றிலக்கியம் – முக்கூடற்பள்ளு - நெல்வகைகள், மீன்வகைகள்,

சிறறிலக்கியம் – முக்கூடற்பளள் - நெல்வகைகள், மீன்வகைகள் மாடுவகைகள்

காப்பியம் – சிலப்பதிகாரம் - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்:

பொதியில் ஆயினும் – 'கோவலன் என்பான்மன்னோ'(1438), 'நீலவிதானத்து' – 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்த காதை - 'வார்ஒலிகூந்தலை'-

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'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90) அரங்கேற்று காதை
'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).
                   -கொலைக்களக்காதை : 'இருமுதுகுரவா்' -
மதுரைக் காண்டம்
               'எழுந்தனன்யான்' (67-83), 'வினைவிளை காலம்' - '
              கொணர்க ஈங்குஎன' (148-153)
கட்டுரைகாதை - 'கடிபொழில்' - 'இல் சாபம்பட்டனிர்' (138-170)
                   - 'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-
வழக்குரைக்காதை
93)
வஞ்சிக்காண்டம்
                   - நடுகல்காதை - 'மதுரை மூதூர்' - 'மன்னவர்ஏறு'
(218-234)
                   - 'என்னே இஃது' - 'தோன்றுமால்' (9)
வாழ்த்துக்காதை
                   - எழுத்து – முதல் மற்றும் சார்பெழுத்துகள்
இலக்கணம்
அலகு - II
                                                  (12 மணிநேரம்)
பத்துப்பாட்டு அறிமுகம்
சங்க இலக்கியம் - பதிற்றுப்பத்து : சிதைந்தது மன்ற நீசிவந்தனை
நோக்கலின் (மூன்றாம்பத்து - 27. வென்றிச் சிறப்பு)
சங்க இலக்கியம் - கலித்தொகை
                                   : சுடர்தொடிஇ கேளாய் (கபிலர் –
51)
அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன,
                                         வழிபாடு
ஐம்பெரும்குறவர்
சிற்றிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி
சுவாமிகள் - 10 பாடல்கள்
1. கடல்நீரில் கல்மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி 4.
எக்காலம் என்று, 5. கடவூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி,
8. தேவர்முனிவர்,
9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.
காப்பியம் - மணிமேகலை : விழாவறைகாதை : 'தேவரும்மக்களும்' -
'மருங்குஎன்' (66-72)
           உரைத்த காதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17),
ஊரலர்
'கற்றுத்துறை போகிய' - 'தீத்தொழில்படாஅள்' (32-57).
பாத்திரம் பெற்ற காதை - 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98)
சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கியகாதை - 'வாழிஎம்கோ' -
'அரசுஆள் வேந்துஎன்' (129-163)
சொல் இலக்கணம் - பெயர், வினை, இடை, உரிச்சொல் - விளக்கமும்
பயிற்சியும்
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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 உணற்கு இனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும்153, உரைசான்ற 195.

சிற்றிலக்கியம் - நந்திக்கலம்பகம்-தேர்ந்தெடுக்கப்பட்ட₅ 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.ஆங்கவரணைந்த(1842),4.அலகுடன்விளங்கு(1843),5.தன்னையோர்அரசனா க்கி(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

- 6

வாழிஅவினி

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

சிற்றிலக்கியங்கள் - தோற்றமும் வளர்ச்சியும்

சிற்றிலக்கியம் - நீதிநெறிவிளக்கம் : 1. உறுதி – உறுதிபயப்ப(254),

காலம் அறிந்தாங்கு (257), 5. மெய்வருத்தம் - மெய்வருத்தம் பாரார் (258). **சிற்றிலக்கியம் - கலிங்கத்துப்பரணி :** தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும் வறியவரும், தரைமகள்தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை. **காப்பியங்கள் - கம்பராமாயணம் : சுந்தரகாண்டம்** – திருவடி தொழுத

2.முயற்சி -முயலாதுவைத்து (255), 3. உலையா முயற்சி (256), 4. காலம் –

படலம்(தேர்ந்தெடுத்த பாடல்கள் மட்டும்)

நீங்குவென் (6007) – மைந்நாகம் (6008) -போய்வரும்(6009) -- அழுதனர்(6010) — தேனொடு (6011)–தாள்களில்(6012)--வாலி(6013)--என்றலும்(6014)--ஆண்தகை(6015) பொருதமை(6016)-- யாவதும்(6017) -- ஏதனாள்(6018) --**--கார்வரை**(6020)**-தண்டல்**(6021) ஆரியன்(6022) **(**ழத்தலை(6019) குறித்தநாள்(6023)-மாண்டனள்(6024) - கண்டனர்(6025) -- கூறின நாள்(6026) ---எய்தினன்(6028) **திண்திறள்**(6029) ஆங்கு(6030)--என்புழி(6027) -கண்டனென்(6031) - உன்பெருந்தேவி(6032) – பொன் -(6033) - உன்குலம்(6034)--**கண்ணினும்**(6036) விற்பெருந்(6035) வேலையுள்(6037) **மண்ணொ**டும்(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) --வீர்ரும்(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

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

சிற்றிலக்கியம் - அருள்தரும் பூங்கோதையன்னை பிள்ளைத் தமிழ்:

- 1. காப்புப்பருவம் கோத்தமிழ் குமரகுரு,
- 2.சப்பாணிப்பருவம் பட்டிமுனிகோமுனி,
- 3. ஊசல்பருவம் நாவரசா் நற்றமிழால் (முதுமுனைவா் 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.

மொத்த மணிநேரம் 48

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
- 2. www.maduraitamilproject.com

இதழ்கள்

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

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	2.8	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUH101 LANGUAGE I : HINDI I

SEMESTER I

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Understand the text styles and grammatical elements
- Discuss the content of a reading passage
- Develop an interest in the appreciation of short stories

COURSE OUTCOMES (COs):

- Develop an interest in the appreciation of literature.
- Discuss and respond to content of a reading passage.
- Learning the literacy knowledge of Hindi specially reading and writing
- Learning the literary knowledge specially reading and understanding of Hindi short Stories
- Learning the history of Hindi literature.

UNIT -I a) Prose - Bharathiya Sangrah

9 HOURS

- b) Non-Detailed Naya Mehman
- c) Nibandh Anushasan
- d) Grammar Bhasha Aur Vyakaran

UNIT -II a) Prose - Pahtha Pani Nirmal

9 HOURS

- b) Non-Detailed Eakankki ki Visheshatha
- c) Nibandh Onam
- d) Grammar Varna Vichar, Sangya

UNIT -III a) Prose – Rashtriya Pitha Mahathma

10 HOURS

- b) Non-Detailed Maha Bharat ki Eak Sanjh
- c) Nibandh Eakatha Ka Mahathva
- d) Grammar Sarvanam, Gender

UNIT-IV a) Prose – Gapshap

10 HOURS

- b) Non-Detailed Yahang Sona Mana Hai
- c) Nibandh Ganga Pradhushan Ki Samasya
- d) Grammar Number, Karak, Visheshan

UNIT-V a) Prose – Nindha Ras 10 HOURS

b) Non – Detailed Eakanki ki Katha Vasthu

c) Nibandh – Paropkar

c) Nibandh – Paropkar

d) Grammar - Kriya, Kriya Visheshan

TOTAL: 48 HOURS

REFERENCE BOOKS:

I. Prose: Nuthan Gathya Sangrah (lesson-1,5,6,8,9).

Editor: Jayaprakash

Publisher: Sumithra Prakasan,

16|5.Hasting Road,

Illahabad.211001.

ll. Non-detailed: Naveen Ekhanki Sangrah

: Dr. Srimathi Malathi Tiwari Editor

Publisher: Sumithra Prakashan,

204.Leela Apartment,

Ashok Nagar, Illahabad-211001.

III. Nibandh : Subod Hindi Nibandh

Editor: Dr. Braj Kishor Prasad Sing

Publisher: Manoj Publication

1583-84 Dariba Kala, Chandni Chouk, Delhi – 110006.

IV Grammar: Sugam Hindi Vyakaran

Writer: Pro. Vamshidhar & Dharmapal

Publication: Shiksha Bharathi, Kashmir Gat, Delhi – 110006

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO14	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	1	-	-	-	-	-	-	-	-
Average	2.8	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

LANGUAGE I: MALAYALAM I 24LUM101

SEMESTER I

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVE (CO):

- Improves grammatical knowledge
- Will continue to read and learn about articles and think about them
- It is possible to read and understand short stories and understand the thoughts and life of the people of this state.

COURSE OUTCOME (COs):

- Understand the text styles and grammatical elements
- Discuss the content of a reading passage
- Develop an interest in the appreciation of short stories
- Comprehend the grammatical structures and sentence making
- Understand the language and developing English to Malayalam translation skill

	PART I MALAYALAM PAPER I	
Unit No.		HOURS
I	Novel – Pathummayude Aadu - Vaikam Muhammed Basheer	10
II	Novel Pathummayude Aadu - Vaikam Muhammed Basheer	10
III	Short Story - Ente Priyappeta Kadhakal – Akbar Kakkattil)	09
IV	Short Story - Ente Priyappeta Kadhakal – Akbar Kakkattil)	10
V	Composition & Translation (English to Malayalam)	09
	TOTAL	48

TEXT BOOKS:

- 1. Novel- PathummayudeAadu Vaikam Muhammed Basheer(D.C.Books, Kottayam, Kerala)
- 2. Short Story Ente Priyappeta Kadhakal Akbar Kakkattil)(D.C. Books, Kottayam, Kerala)
- 3. Expansion of ideas, General Eassay and Translation. (A simple passage)

REFERENCE BOOKS:

- 1. Malayala Novel Sahithya Charitram-K.M.Tharakan (N.B.S.Kottayam)
- 2. Cherukatha Innale Innu-M. Achuyuthan (D.C Books, Kottayam)
- 3. Sahithya Charitram Prasthanangalilude- Dr.K.M George, (D.C.Books Kottayam)
- 4. Malayala Sahithyavimarsam-Sukumar Azheekode (D.C.books)

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	ı	ı	-	ı	-	-	-	1	ı	-	-	-	1	-	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-		-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	_	-	-	-	-	. 1	-	2	-	-	- 1	-	-
Average	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUS101

LANGUAGE I : SANSKRIT I

SEMESTER I

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- The fundamental objective of the curriculum is to impart effective science education at the undergraduate level, exposing them to recent trends and developments in the subject.
- Creating scientific temper is another major objective of this curriculum.
- Another major thrust given here is to develop an environmental concern in all activities of the students. 'Go green', the motto of the syllabus emphasizes the urgent need to conserve nature without destruction of natural resources.

COURSE OUTCOMES(COs):

- **Critical Thinking**: Take informed actions after identifying the assumptions that frame students' thinking and actions.
- **Problem Solving**: Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
- Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- Effective Citizenship: Demonstrate empathetic social concern and equity centered national development.
- **Environment and Sustainability**: Understand the issues of environmental contexts and sustainable development.

UNIT I 9 HOURS

Introduction to Poetry, Definition of Poetry

UNIT II 9 HOURS

Five Maha Kavyas

UNIT III 10 HOURS

Text Prescribed : Raghuvamsa (Canto − 1) First Ten Slokas

UNIT IV 10 HOURS

Text Prescribed: Raghuvamsa (Canto – 1) Slokas Eleven to Thirty

UNIT V 10 HOURS

Text Prescribed : Raghuvamsa (Canto -1) Slokas Thirty One to Fifty

Grammar: Text prescribed: Sanskrit Self Teacher

By Dr.V.Varadhachari

(Present tense and Declension of "a" ending

nouns (Masculine)

TOTAL: 48 HOURS

TEXT BOOKS:

1. Raghuvamasa (Canto – 1)R.S.Vadhyar and Sons Palghat, Kerala

2. Sanskrit Self Teacher By Dr.V.VaradhachariT.S.Sriraman 32, Tank Bund Road Near Loyola College, Nungambakkam, Chennai - 600 034.

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	3	-	-	-	ı	-	1	-	-	-	ı	-	-	-	-
Average	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	•	-	-	-	-

24LUF101 LANGUAGE I : FRENCH I SEMESTER I

4H-3C

Instruction Hours/week: L:4 T:0 P: 0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Enable the learner to communicate effectively and appropriately.
- Develop and integrate the use of the four language skills.
- Train the students to acquire proficiency in French by reading different genres of literature and learning grammar.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Retrieve fundamentals of French language to construct error free	Apply
	sentences.	
CO2	Construct and maintain social relationships.	Analyze
CO3	Construct business letters, proposals and E-Mail communication	Apply
CO4	Adopt the skills of planning, structuring, and delivery techniques in	Understand
	group discussions and presentations.	
CO5	Classify communication skills in business environment	Understand

Unite – I 9 HOURS

a) Leçon – Bienvenue

b) Communication —Un cours de français,Entrer en contact saluer,

c) Verbes - être ou avoir

d) Lexique —Les couleurs, l'alphabet

e) Culture – La France

Unité - II 9 HOURS

a) Leçon -Bonjour ça va?

b) Communication -Demander et dire, Comment ça va

c) Verbes – Les verbes réguliers en –er.

d) Lexique - Les Pays et les nationalités, Les animaux domestiques, Les jours de la semaine.

e) Culture – La France et la Francophonie

Unité - III 10 HOURS

a) Leçon - Salut! Je m'appelle Agnès

b) Communication - Se présenter et présenter quelqu'un Demander et dire la date

c) Grammaire - Les pronoms personnels sujets ,Les verbes être et avoir , Les articles définis et indéfinis

d) Verbes - Les verbes aller et venir

e) Lexique - Les mois de l'année, Les nombres de 0 à 69 » La famille (1)

f) Culture - La France physique et politique

Unité IV 10 HOURS

a) Leçon - Qui est-ce? Dans mon sac, j'ai

b) Communication - Demander et répondre poliment, Demander des

informations Personnelles

c) Grammaire - La formation du feminine, La formation du pluriel,

Le adjectifs possessifs

d) Verbes -Les verbes ir et re

e) Lexique -Les professions ,Quel ques objets ,La fiche d'identité

f) Culture -Les symbols de la France,

Unité V 10 HOURS

a) Leçon - Il est comment ? Allô ?

b) Communication - Décrire l'aspect physique et le caractère Parler au téléphone

c) Grammaire - La formation du féminin, La phrase interrogative

Qu'est-ce que... ? La phrase négative

d) Verbes - Le verbe Faire

e) Lexique - L'aspect physique, Le caractère, Les

prépositions de lieu, Les nombres à partir de 70

f) Culture - Les frontiers de la france, les villes connues en france.

TOTAL: 48 HOURS

REFERENCE BOOKS:

Cocton Marie –Noëlle , Duplex Dorothée, Heu Elodie , Kasazian Emilie,
 Ripaud Delphine, Saison 1- Méthode de français, Didier, paris.2015.

- 2. Cocton Marie Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud **Deldphin, Saison 1 Cahier d'activites** , Dider ,Paris , 2015
- 3. Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,**Les exercices de grammaire**,Hachette FLE, Paris,2005
- 4. Christian Beaulieu, Je **pratique, Exercises de grammaire A1**, Dider, Paris, 2015
- 5. Nathalie BIE, philippe SANTINAN, **Grammaire pour adolescents-250 exercises**, CLE International, Paris, 2005

WEBSITES:

- 1. http://enseigner.tv5 monde.com/
- 2. bonjourdumonde.com /exercises/contenu/le français-du- tourisme.html
- 3. http://www.bonjurdefrance.com/
- 4. https://www.lepointdufle.net/

CO, PO, PSO Mapping

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	3	-	1	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	ı	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Average	-	3	3	-	-	-	3		1	-	-	2	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24ENU101 ENGLISH - I SEMESTER I

3H-3C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- Enable the learner to communicate effectively and appropriately.
- Develop and integrate the use of the four language skills.
- Train students to acquire proficiency in English by reading different genres of literature and learning grammar.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Retrieve fundamentals of English language to construct error free sentences.	Apply
CO2	Construct and maintain social relationships.	Analyze
CO3	Construct business letters, proposals and E-Mail communication	Apply
CO4	Adopt the skills of planning, structuring, and delivery techniques in group discussions and presentations.	Understand
CO5	Classify communication skills in business environment	Understand

UNIT-I 8 HOURS

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 HOURS

LISTENING: Principles of Listening Skills

SPEAKING: Descriptions

READING: Reading Techniques WRITING: Paragraph Writing

LITERATURE: Of Friendship by Francis Bacon

GRAMMAR: Articles

UNIT- III 7 HOURS

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 HOURS

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 HOURS

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

TOTAL: 36 HOURS

TEXT BOOK

1. Board of Editors, Acrostic I (2024). Karpagam Academy of Higher Education

REFERENCE BOOKS:

- 1. Martin's, St (2013). *Oxford Handbook of Writing: Handbook of Writing*. Cambridge University Press.
- 2. Julian Treasure , Sound Business, (2012). Oxford 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 New York: Pergamon Press.

WEB SITES:

- 1. https://langster.org/en/blog/fundamentals-of-english-grammar-everything-you-need-to-know/
- 2. https://medium.com/@phonicstandardvideo.am/fundamentals-of-english-grammar-for-novices-24b355d2cd83

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Average	-	3	3	-	-	-	3	-	•	-	-	2	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU101 FINANCIAL ACCOUNTING

SEMESTER I

8H-5C

Instruction Hours/week: L: 7 T: 1 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Fundamental accounting principles and terminology, Mathematics

COURSE OBJECTIVES (CO):

- Understand fundamental accounting concepts and principles, including the preparation and analysis of final accounts and methods of computing depreciation.
- Prepare and analyze various financial statements, including Bank Reconciliation Statements (BRS), accounts for Not-for-Profit Organizations, and Bills of Exchange.
- Apply accounting procedures for consignment and joint venture transactions, including valuation and loss assessment.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understanding of basic accounting principles and practices for journalizing, ledger maintenance, and trial balance preparation.	Understand
CO2	Proficiency in preparing final accounts and calculating depreciation's impact on financial statements.	Apply
CO3	Ability to account for transactions in hire purchase and installment systems, including default scenarios.	Apply
CO4	Application of accounting principles for consignment and joint ventures, including stock valuation.	Apply
CO5	Ability in creating consolidated financial accounts and accounting for different branch kinds.	Apply

UNIT I FUNDAMENTALS OF ACCOUNTING

19 HOURS

:Accounting – Need – Objectives – Advantages – Limitations - Users of Accounting – Functions - Book Keeping - Methods of Accounting - Accounting Concept - Accounting Conventions - Basis of Accounting -Cash basis and Accrual basis - Concept, Benefits – Accounting Process –Journal - Ledger - Subsidiary Books – Trial Balance - Branches of Accounting – Overview of Accounting Standards (AS) – Concept of International Financial Reporting Standards (IFRS).

UNIT II FINAL ACCOUNTS AND DEPRECIATION

19 HOURS

Final Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Adjusting Entries. **Depreciation** - Meaning - Need - Causes of Depreciation - Accounting concept of Depreciation -Factors affecting the Amount of Depreciation - Methods of computing depreciation -Straight line method and Diminishing balance method - Disposal of Depreciable Assets - Change of method.

UNIT III ACCOUNTING FOR HIRE PURCHASE AND INSTALLMENT SYSTEMS 19 HOURS

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

UNIT IV ACCOUNTING FOR CONSIGNMENT AND JOINT VENTURE 19 HOURS

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

UNIT V ACCOUNTING FOR BRANCHES

20 HOURS

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

TOTAL: 96 HOURS

TEXT BOOKS:

- 1. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
- 2. Dr. S N Maheshwari & Dr. Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi

REFERENCE BOOKS:

- 1. S.P. Jain and K.L.Narang (2016) Advanced Accountancy Principles of Accounting, Kalyani Publishers, Ludhiana
- 2. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016), Advanced Accounts. Vol.-I., 19thEdition, S. Chand & Co., New Delhi.
- 3. Deepak Sehgal. (2016), Financial Accounting. 1st edition, Vikas Publishing House, New Delhi
- 4. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition, Sultan Chand Publishing, New Delhi

WEBSITE:

1. https://swayam.gov.in/nd1_noc20_mg71/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	2	-	-	-	-	2	-	-	2	-	-	-	-	-	-	3
CO2	3	-	-	3	-	-	-	-	-	2	-	-	-	-	2	-	3
CO3	3	-	-	3	-	-	-	-	-	2	-	-	-	-	-	-	3
CO4	3	2	2	-	-	-	2	-	-	-	-	2	2	-	-	-	3
CO5	3	2	-	3	-	-	-	-	-	-	-	-	-	-	-	1	3
Average	3	2	2	3	-	-	2	-	-	2	-	2	2	-	2	1	3

BUSINESS ORGANIZATION AND MANAGEMENT 24BPUA101

SEMESTER I

7H-4C

Instruction Hours/week: L: 7 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Basic business concepts, Basic economic principles

COURSE OBJECTIVES (CO):

- Understand the essentials, scope, classification, characteristics, objectives, and evolution of business, including modern trends and the business-profession relationship.
- Demonstrate proficiency in management concepts, objectives, and evolution, including effective planning, decision-making, and designing organizational structures and processes.
- Apply principles of directing and controlling, including leadership, supervision, motivation, communication, and control techniques, and their relationship with planning.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

Cos	Course Outcomes	Blooms Level
CO1	Understand the meaning, essentials, scope, classification, characteristics, objectives, and evolution of business, including modern business trends and the business-profession relationship.	Understand
CO2	Understand the various forms of business organization and their implications in various business sectors.	Understand
CO3	Demonstrate proficiency in management concepts, objectives, significance, and the evolution of management thought, along with effective management planning and decision-making skills.	Apply
CO4	Design efficient organizational structures and processes, including departmentation, delegation, centralization/decentralization, and span of control.	Apply
CO5	Apply directing and controlling principles, including leadership coordination, supervision, motivation, communication, and control techniques, and understand their relationship with planning.	Apply

UNIT I BUSINESS 16 HOURS

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

UNIT II BUSINESS ORGANISATION

17 HOURS

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

UNIT III MANAGEMENT

17 HOURS

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

UNIT IV ORGANIZING

17 HOURS

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

UNIT V DIRECTING AND CONTROLLING

17 HOURS

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.

TOTAL: 84 HOURS

TEXT BOOKS:

- 1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons,
- 2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	2	-	-	-	-	-	-	-	-	-	3	-
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	3	3	1
CO3	3	-	3	2	-	-	2	-	-	-	2	-	-	2	-	3	-
CO4	3	-	-	2	-	-	2	-	-	-	-	-	-	3	-	3	-
CO5	3	-	-	-	-	1	-	-	-	-	-	-	1	-	2	3	-
Average	3	-	3	2	-	1.5	2	-	-	ı	2	-	1	2.5	2.5	3	1

24BPU111 COMPUTER APPLICATION IN BUSINESS – PRACTICAL

SEMESTER I

6H-3C

Instruction Hours/week: L: 0 T: 0 P:6 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Basic computer literacy, Basic typing skills

COURSE OBJECTIVES (CO):

- Prepare documents, reports, and datasheets, utilizing built-in functions for data analysis to support decision-making.
- Design presentations and use visual aids and tools to present data effectively in business meetings.
- Store and retrieve data, making decisions based on the information for real-life business situations.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will 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	Analyz
CO3	Utilize visual aids and tools to present the data	Apply
CO4	Design the presentations for the business meetings	Apply
CO5	Store, retrieve data and make decisions based on the information and employ Computer on real life business situations	Apply

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 HOURS

2. Prepare an invitation for the College Function using Text boxes and Clip Arts

5 HOURS

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 HOURS

4. Prepare a shareholders' meeting letter (notice) for 10 members using mail merge operation 5 HOURS

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 HOURS

- 6. Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using Mathematical formula **5 HOURS**
- 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 HOURS

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 **5 HOURS**
- 9. Design presentation slides for organisation details for five levels of hierarchy of a company using organisation chart **5 HOURS**
- 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 HOURS
- 11. Design presentation slides about an organisation and perform frame movement by inserting clip arts to illustrate running of an image automatically 5 HOURS
- 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 HOURS

MS ACCESS

- 13. Prepare a payroll for employee database of an organisation with the following details 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 quires for different categories 6 HOURS
- 14. 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 6 HOURS

TOTAL: 72 HOURS

TEXT BOOKS:

- 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

REFERENCE BOOKS:

- 1. Dinesh Maidasani (2015), Learning Computer Fundamentals, MS Office and Internet& Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
- 2. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	2	-	-	-	1	-	-	-	-	2	2
CO2	3	-	3	3	-	-	1	-	-	-	1	-	-	-	-	1	1
CO3	3	-	-	-	-	2	-	-	-	3	2	-	-	-	-	1	-
CO4	3	-	-	2	2	-	-	-	-	-	3	-	-	-	-	3	-
CO5	3	-	3	3	2	1	-	-	1	-	3	-	-	2	3	1	-
Average	3	-	3	2.7	2	1.5	1.5	-	1	3	2	-	-	2	3	1.6	1.5

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24VAC101

YOGA FOR YOUTH EMPOWERMENT

SEMESTER I

2H-2C

Instruction Hours/week: L: 2 T: 0 P:0 Marks: Internal:100 External: - Total:100

End Semester Exam: - Hours

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

- Create awareness about Yoga and Physical Health
- Providing Value Education to improve the students character understanding Greatness of Life force and Mind
- Know about five aspects of life and to develop good Qualities and eliminating bad ones

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

Cos	Course Outcomes	Blooms Level
CO1	Understand the concepts of about Yoga and Physical Health	Understand
CO2	Study the concepts a Greatness of Life force and Mind	Understand
CO3	Learn the aspects of Personality Development - Sublimation	Understand
CO4	Practices Human Resource Development	Apply
CO5	Understand about the yoga, life and Law of Nature	Apply

UNIT I YOGA AND PHYSICAL HEALTH

4 HOURS

Manavalakalai (SKY) Yoga: Introduction Education as a means for youth empowerment-Greatress of Education Yoga for youth Empowerment. Simplified Physical Exercises Hand, Leg, Breathing, Eye exercises Kapalabathi, Makarasana Part I, Makarasana Part II, Body Massage, Acupressure, Relaxation exercises Benefits Yogasanas 1: Pranamasana Hastha Uttanasana Pada Hasthasana - AswaSanjalana Asana ThuvipathaasvaSarjalana asana AstangaNamaskara - Bhujangasana Atha Muktha Savasana AswaSanjalanaAsara Pada Hasthasana-Hastha UttanasanaPranamasana - Pranayama: Naddisudei-Clearance Practice-Benefits - Simplified Physical Exercise-Kayakalpa Practices - Meditation Practices.

Philosophy of life: Purpose of life Philosophy of life (Needs Protections Virtues Development of knowledge) Five Types of duties-Protection of the natural resources

UNIT II GREATNESS OF LIFE FORCE AND MIND

5 HOURS

Reasons for Diseases Natural reasons (Genetic/imprints, Planetary Position, Natural calamities and climatic changes) Unnatural reasons (Food habits, Thoughts, Deeds) Philosophy of Kaya Kalpa: Physical body-Sexual vital fluid-Life force- Bio-Magnetism-Mind Maintaining youthfulness: Postponing old age seven components - Importance of sexual vital fluid Transformation of food into Measure and method in five aspects of life-Controlling undue Passion.

Kayakalpa practice: Aswini Mucra-Ojas breath-Benefits of Kaya Kapa.

UNIT III PERSONALITY DEVELOPMENT – SUBLIMATION

5 HOURS

Mental Frequencies: Beta, Alpha, Theta and Delta wave Agna Meditation explanation benefits. Shanti meditation: Shanthi Meditation explanation-benefits - Thuriya Meditation: Thuriya Meditation explanation-benefits - Benefits of Blessing Self blessing (Auto suggestion) Family blessing Blessing the others World blessing- Divine protection

Human Values: Set-cortio- Sell-confidence Honesty Contentment Humility Modesty To erance Adjustment- Sacrifice-Forgiveness Punty (Bocy, Dress, Enviorment) Physica purity- Mental purity-Spiritualpurity. Social Values: Nonviolence-Service Patriotism-Equality Respect for parents and elders care and protection Respect for teacher Punctuality-Time Management

UNIT IV HUMAN RESOURCE DEVELOPMENT

5 HOURS

Morality (virtues):Importance of Introspection: 1 Mine (Ego, Possessiveness) Six Evi Temperaments-Greed-Anger-Miserliness Immoral sexual passion - Inferionty and superiority Complex - Vengeance Maneuvering of Six Temperaments: Contentment-Tolerance-Charity-Chastity -Equality-Pardon (Forgiveness) - Five essential Qualities acquired through Meditation: Perspicacity Magnanimity Receptivity Adaptability-Creativity (Improved Memory Power)

UNIT V LAW OF NATURE

5 HOURS

Ten stages of the Mind - Five kosas of the mind Maintaining good Relationships Thought-Importance of thoughts - Reasons for Thoughts Practice of Analysis of ThoughtsDefinition of Desire-Root causes for desires Types of desires Desires Essential for success Practice for Moralization of Desires Thought-Reformation-Frugality. Anger- Reasons for Anger-Anger and Peace III effects of anger Tolerance and Forgiveness - Neutralization of Anger- practice. Diversity in Men (Why Men Differ) Love and compassion, Eradication of Worries: Reasons for Worries-Fout types of worries II effects-results-Practice for Eradication of Worries

YOGA PRACTICES: Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

TOTAL: 24 HOURS

TEXT BOOK:

1. Kayakapam Thathuvagnani Vethathiri Maharishi

REFERENCE BOOKS:

- 1. Light on yoga BKS.lyenger
- 2. ManavalakalaPart-1-Thathuvagnani Vethathiri Maharishi.
- 3. Manavalakala part-2-Thathuvagnani Vethathiri Maharishi
- 4. Mind ThathuvagnariVethathir Maharishi
- 5. Simplified Physical Exercises- ThathuvagnaniVethathiri Maharishi
- 6. Sound Health through yoga Dr.Chandrasekaran
- 7. The world orcer of Holistic unity- ThathuvagnaniVethathiri Mahanshi
- 8. Thirukkural-Rev. Dr.G.U.pope
- 9. Yoga for modern age ThathuvagnaniVethathin Maharishi

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	-	-	-	-	-	1	-	-	-	1	-	1	-	1	-	-
CO2	-	-	-	2	-	-	1	-	2	-	1	-	3	2	1	-	-
CO3	-	-	2		2		1	-	2	-	2	-	3	2	1	-	-
CO4	-	3	-	-	-	-	1	-	1	-	2	-	3	2	1	-	-
CO5	-	-	-	-	-	-	1	1	-	-	2	-	3	-	1	-	-
Average	-	3	2	2	2	-	1	1	1.7	-	1.6	-	2.6	2	1	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LAUT201 LANGUAGE II : TAMIL II SEMESTER II

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

- மாணவா்களுக்குத் தமிழ்மொழி வரலாறு மற்றும் இலக்கியங்களின் வழியாக வாழ்வியல் மதிப்புகளை உணா்த்துதல்.
- சிந்தனைத் திறனையும், படைப்பாக்கத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும் மேம்படுத்துதல்.
- வேலைவாய்புக்குரிய வகையில் மொழித்திறனை மேம்படுத்துதல்

பாடத்திட்டப் பயன்விளைவு

- தமிழ்மொழி வரலாறு குறித்த தெளிந்த அறிவு பெற்றிருத்தல்.
- வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை பெற்றிருத்தல்.
- படைப்பிலக்கியத்திறன் பெற்றிருத்தல்
- இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, தமிழ் இலக்கியவரலாறு தமிழ் இலக்கண அறிவு மேம்பாடு பெற்றிருத்தல்.
- மொழிபெயாப்பியல், கணினித்தமிழ் சார்ந்த வேலைவாய்ப்புத்திறன் மேம்பாடு.

அலகு – I (10 மணிநேரம்)

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

பக்**தி இலக்கியம் : சைவம் : பெரியபுராணம்** - திருமூலநாயனார் புராணம்

கவிதை : மகாகவி பாரதியார் - பகைவனுக்கு அருள்வாய்

கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை - கோயில் வழிபாடு

க**விதை : கரிகாலன்** - விடுதலை

சிறுகதை : அறிஞர் அண்ணா – செவ்வாழை

கட்டுரை : ஆளுமைத்திறன் அறிவோம் – தன்னம்பிக்கை மாத இதழ்

இலக்கணம் - வாக்கிய அமைப்பு:தனிவாக்கியம் – தொடர் வாக்கியம் - கலவை வாக்கியம் – தன்வினை வாக்கியம் -பிறவினை வாக்கியம் செய்வினை, செயப்பாட்டு வினைவாக்கியம்,கட்டளை வாக்கியம் – வினாவாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் – பொதுவியல் - அறுவகை வினா (385) -

எண்வகை விடை (386).

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(10 ഥணிநேரம்)
அலகு – II :
இலக்கிய வரலாறு : ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-திவ்யப்
பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்
பக்தி இலக்கியம் : வைணவம் குலசேகர ஆழ்வார் – பெருமாள்திருமொழி -
தேவகி புலம்பல்
கவிதை : வைரமுத்து - எறும்புகளோடு ஒருவார்த்தை
கவிதை : சிற்பி பாலசுப்பிரமணியன்
                                      மலையாளக்கா<u>ற்ற</u>ு
கவிதை : தாமரை
                                     தொலைந்து போனேன்
சிறுகதை : சுஜாதா
                                      நகரம்
கட்டுரை : முனைவா் புரிசை நடராசன்
                                          திருக்குறளும்
சமுதாயவியலும்
                                              மொழிதல்
அணி இலக்கணம் : உவமையணி
                                      பிறிது
                                                         அணி
சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி – வேற்றுமையணி –
பின்வருநிலையணி விளக்கங்கள்.
அலகு – III
                                                    (10 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,
                                                         படைப்பாக்க உத்திகள் –பயிற்சிகள்
கட்டுரை
                                                    (10 மணிநேரம்)
அலகு – IV
                                 - சிறுகதை தோற்றமும் வளர்ச்சியும்
இலக்கிய வரலாறு
கவிதை : பாரதிதாசன்
                                 - இளையார் ஆச்திச்சூடி
கவிதை : கவிஞா் சுகந்தி சுப்பிரமணியம்
                                      - புதையுண்ட வாழ்க்கை
சிறுகதை : ஆர். தடாமணி
                                 - அந்நியர்கள்
கட்டுரை : முனைவர் ப.தமிழரசி
                                 - நொய்யல்
மொழிபெயர்ப்புப் பயிற்சிகள் - தமிழ்
                                 - ஆங்கில மொழிபெயர்ப்புப் பயிற்சிகள்
```

அலகு- V (8 மணிநேரம்)

இலக்கிய வரலாறு : நாட்டுப்புறவியல் : ஓர் அறிமுகம்

கவிதை : கவிஞர் அறிவுமதி - நட்புக்காலம்

- 2.

கவிதை : க. அம்சப்ரியா - நம்பிக்கை வை

சிறுகதை : அம்பை - வல்லூறுகள்

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

மொத்த மணிநேரம் 48

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
- 2. www.maduraitamilproject.com

இதழ்கள்

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

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	3	2.4	2.4	-	-	-	-	-	-	_	_	_	-	-	_	_	-

24LUH201 LANGUAGE II : HINDI II SEMESTER II

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Understand the text styles and grammatical elements
- Discuss the content of a reading passage
- Develop an interest in the appreciation of short stories

COURSE OUTCOMES (COs):

- Basic knowledge of Hindi language will be improved.
- Knowledge of glossaries will increase.
- Hindi language expression will rise.
- Learners will enrich their grammar in Hindi.
- The desire to read literature, such as the essay on a poem, develops.

UNIT-I a) Poetry – Nagarjun

9 HOURS

- b) Drama -Dhruva Swamini
- c) Novel Nirmala, Thotharam
- d) Grammar Kaal, Theen Prakar

UNIT-II a) Poetry – Sita, Ram

9 HOURS

- b) Drama Mandhakini, Koma
- c) Novel Mansaram, Jiyaram
- d) Grammar Upsarg, Prathyay

UNIT-III a) Poetry – Lakshman, Valmiki

10 HOURS

- b) Drama Ramaguptha, Chandhraguptha
- c) Novel Sudha, Bhuvan Mohan Singh
- d) Grammar Sabda Vyutpathi

UNIT-IV a) Poetry - Vishvaamithra, Thrijada

10 HOURS

- b) Drama –Sikhar Swami, Shakraj
- c) Novel Udhaybanulaal, Siyaram
- d) Grammar Sambandh Chochak

UNIT-V a) Poetry – Bhagirath, Sagar

10 HOURS

- b) Drama Khingal, Mihirdev, Prohith
- c) Novel bhalchandra Sinha, Kalyani, Rangili Bai
- d) Samuchchaybodhak, Vishmayathibodhak TOTAL: 48 HOURS

REFERENC BOOKS:

1. Modern Poetry: Bhoomija

Writer : Nagarjun

Editors: Somdev & shobhakanth

Publisher: Rdha Krishna Publication New Delhi - 110051

2. Drama: Dhruva Swamini

Writer: Jaysankar Prasad

Publisher: Sakshi Publication S 16, Naveen Shahdhara Delhi – 110032

3. Novel: Nirmala

Writer: Premchandh

Publisher: Prabhath Prakashan 4/19 Asaf Ali Road New Delhi – 110002

4. Grammar: Sugam Hindi Vyakaran

Writer: Pro. Vamsidhar & Dharmapal

Publisher: Siksha Bharathi Madharsa Road New Delhi – 110006.

CO, PO, PSO Mapping

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	1	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	ı	-	-	-	-
Average	3	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SEMESTER II

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVES (CO):

- A basic understanding of contemporary poetry can be gained and the nature of modern poetry can be realized.
- Realizing the nature of drama and its nature and improving the knowledge of reading and understanding the nature of contemporary plays.
- Understands the benefits of correspondence and can enhance the correspondence you need.

COURSE OUTCOMES (COs):

- Get a basic understanding of Memories
- It will create basic knowledge about Environmental Psychology.
- It will create awareness about our environment.
- Knowledge is gain about our country, culture etc.
- It will be an eye opener to the students towards our Mother Earth.

	PART I – MALAYALAM II	
Unit No.		Hours
I	Novel -Enmakaje	10
II	Novel – Enmakaje	10
III	Memmories – Neermaathalam Pootthakaalam	10
IV	Memmories – Neermaathalam Pootthakaalam	9
V	Translation(English to Malayalam)	9
	TOTAL	48

TEXT BOOKS:

- 1. Emakaje Ambikasuthan Mangad DC Books Kottayam, Kerala
- 2. NeermaathalamPootthakaalam Madhavikutty -DC Books Kottayam, Kerala

REFERENCE BOOKS:

- 1. Athmakathasahithyam Malayalathil-Dr. Vijayalam Jayakumar (N.B.S.Kottayam) Malayala Novel SahithyaCharitram-K.M.Tharakan (N.B.S.Kottayam) SahithyaCharitramPrasthanangalilude- Dr.K.M George,
- 2. (D.C.Books Kottayam)
- 3. MalayalaSahithyavimarsam-Sukumar Azheekode (D.C.books)

CO, PO, PSO Mapping

CO	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	ı	-	-	1	-	-	-	-	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-		-	-	2	-	-	-	-	-
Average	-	3	3	-	-	-	3	-	1	-	-	2	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUS201 LANGUAGE II: SANSKRIT II

SEMESTER II

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVES (CO):

- The fundamental objective of the curriculum is to impart effective science education at the undergraduate level, exposing them to recent trends and developments in the subject.
- Creating scientific temper is another major objective of this curriculum.
- Another major thrust given here is to develop an environmental concern in all activities of the students. 'Go green', the motto of the syllabus emphasizes the urgent need to conserve nature without destruction of natural resources.

COURSE OUTCOMES (COs):

- **Critical Thinking**: Take informed actions after identifying the assumptions that frame students' thinking and actions.
- **Problem Solving**: Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
- Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- **Effective Citizenship**: Demonstrate empathetic social concern and equity centered national development.
- **Environment and Sustainability**: Understand the issues of environmental contexts and sustainable development.

UNIT I 9 HOURS

Introduction to Sanskrit Prose, Important prose works in Sanskrit

UNIT II 9 HOURS

Balaramayana – Balakanda

UNIT III 10 HOURS

Balaramayana – Ayodhyakanda

UNIT IV 10 HOURS

Balaramayana – Aranyakanda

UNIT V 10 HOURS

Athmanepada Declension of ending nouns (feminine)

Passages from Sanskrit Self Teacher (Simple sentences)

TOTAL: 48 HOURS

TEXT BOOK:

1. Balaramayana – a simple prose version.R.S. Vadhyar and sons,Palghat, Kerala.

CO, PO, PSO Mapping

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	2	2	3	-	1	1	-	-	-	-	-	-	-	-	-	-	-
Average	2.6	2.6	2.8		-	-	-	-	-	-	-	-	-	-	-	-	-

24LUF201 LANGUAGE II: FRENCH I SEMESTER II

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

• Speak and write errors free French.

d) Verbes

- Help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Strengthen the foundation of the language.	Remember
CO2	Standardize and demonstrate understanding of LSRW skills.	Understand
CO3	Utilize fundamentals of language for reading, writing and	Apply
	effective communication.	
CO4	Enhancing the reading skill to build the leadership quality.	Apply
CO5	Develop the moral and aesthetic values.	Evaluate

Unité I	a) Leçon	- Les loisirs	9 HOURS
	b) Communication	- Parler de ses goûts et de ses préférences	
	c) Grammaire	- Les adjectifs interrogatifs, Les nombres ordina	aux,
	,	L'heure, Les pronoms personnels COD	,
	d) Verbes	-savoir et connaitre	
	e) Lexique	- Les loisirs, Les activités quotidiennes ,Les mat	tières
	f) Culture	- les grands fleuves de france.	
Unité II	a) Leçon	- La routine	9 HOURS
	b) Communication	- Décrire sa journée	
	c) Grammaire	- Les verbes pronominaux, Les verbes du premi	ier groupe en -
	,	e_er, -é_er, -eler, -eter, Le verbe prendre	
	d) Verbes	- manger, boire	
	e) Lexique	- Le temps et l'heure ,La fréquence	
	f) Culture	- les bandes dessinees.	
Unité III	a) Leçon	-Où faire ses courses	10 HOURS
	b) Communication	- Au restaurant : commander et commenter	
	c) Grammaire	- Les articles partitifs, Le pronom en (la quantit	é) très
	,	ou beaucoup? La phrase négative	,
	d) Verbes	- les verbs irregulliers	
	e) Lexique	- Les aliments, Les quantités, Les commerces et	les
	, •	commerçants	
	f) Culture	-Les plats français	
Unité IV	a) Leçon	- Decourvez et dégustez	10 HOURS
	b) Communication	- Inviter et répondre ,à une invitation	
	c) Grammaire	- L'impératif ,Il faut, c'est/ il est,future proche	
	c) Grammaire	•	

- Les verbes devoir, pouvoir, savoir, vouloir

e) Lexique - Demander et dire le prix, Les services, Les moyens de

paiement

f) Culture - Le festival du mot

Unité V a) Leçon - Tout le monde s'amuse, Les ados au quotidien

10 HOURS

b) Communication - Décrire une tenue, Écrire un message amical

c) Grammaire -Les adjectifs demonstratives, La formation du féminin

Le pronom indéfini on, passé compose'.

d) Verbes - Les verbes du premier groupe en -yer, Les verbes voir et

sortir

e) Lexique - Les sorties Situer dans le temps, La famille ,(2) Les

vêtements et les accessoires

f) Culture - Le pays des gourmands

TOTAL: 48 HOURS

REFERENCE BOOKS:

1. Cocton Marie – Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de français**, Didier, paris. 2015.

2. Cocton Marie – Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud Deldphin, Saison 1 –

3. Cahier d'activites, Dider, Paris, 2015

4. Anne Akyüz, Bernadette Bazelle- Shahmael, Joëlle Bonenfant, Marie- Françoise Gliemenn, Les exercices de grammaire, Hachette FLE, Paris, 2005

5. Christian Beaulieu, Je pratique, Exercises de grammaire A1, Dider, Paris, 2015

6. Nathalie BIE, philippe SANTINAN, **Grammaire pour adolescents-250 exercises**, CLE International, Paris, 2005

WEBSITES:

- 1. http://enseigner.tv5 monde.com/
- 2. bonjourdumonde.com /exercises/contenu/le français-du- tourisme.html
- 3. http://www.bonjurdefrance.com/
- 4. https://www.lepointdufle.net/

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-
Average		2.5	2.5	-	-	-	-	-	2	-	-	-	-	-	-	-	-

24ENU201 ENGLISH - II SEMESTER - II

3H-3C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- Speak and write errors free English.
- Help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcomes (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Strengthen the foundation of the language.	Remember
CO2	Standardize and demonstrate understanding of LSRW skills.	Understand
CO3	Utilize fundamentals of language for reading, writing and effective communication.	Apply
CO4	Enhancing the reading skill to build the leadership quality.	Apply
CO5	Develop the moral and aesthetic values.	Evaluate

UNIT-I 8 HOURS

LISTENING: Listening for Pleasure **SPEAKING:** Developing speaking skills

READING: Reading strategies

WRITING: Developing a story with pictures

LITERATURE: Refuge Mother and Child by Chinua Achebe (Poetry)

GRAMMAR: Voice

UNIT- II 7 HOURS

LISTENING: Listening for Pleasure (Story)

SPEAKING: Oral presentation **READING**: Reading Passages **WRITING**: Essay writing

LITERATURE: Prose: Dimensions of Creativity by A.P.J. Abdul Kalam (Story)

GRAMMAR: Subject, verb, agreement

UNIT-III 7 HOURS

LISTENING: Dictation

SPEAKING: Public speaking and secrets of good delivery

READING: Note Making

WRITING: Writing agendas, memos and minutes

LITERATURE: River by A.K. Ramanujan **GRAMMAR:** Degrees of comparison

UNIT- IV 7 HOURS

LISTENING: Listening to instructions and announcements

SPEAKING: Debating

READING: Silent reading and methods of reading

WRITING: Writing Notices

LITERATURE: Two Gentlemen of Verona by A.J. Cronin

GRAMMAR: Phrases and clauses

UNIT-V 7 HOURS

LISTENING: Testing listening

SPEAKING: Situational Conversation **READING:** Developing reading activities

WRITING: E - Mail Writing

LITERATURE: The Postmaster by Rabindranath Tagore

GRAMMAR: Direct and indirect speech

TOTAL: 36 HOURS

TEXT BOOK

1. Board of Editors (2024), Acrostic II. Karpagam Academy of Higher Education

REFERENCE BOOKS:

- 1. Martin's, St (2013). Oxford Handbook of Writing: Handbook of Writing. Cambridge University Press.
- 2. Julian Treasure, Sound Business, (2012). Oxford 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.

WEB SITES:

- 1. https://shortstoryproject.com/stories/the-postmaster/
- https://www.gradesaver.com/rabindranath-tagore-short-stories/study-guide/summary-the-postmaster

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO1	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-
Average		2.5	2.5	-	-	-	-	-	2	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU201 BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING SEMESTER II

6H-3C

Instruction Hours/week: L: 5 T: 1 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Student should be familiar with Basic Accounting Principles and Introduction to Business Processes. **COURSE OBJECTIVES (CO):**

- Introduce students to accounting principles, bookkeeping systems, business organizations, and the types and trends in Finance and Accounting (F&A) outsourcing.
- Explore key financial processes including purchasing activities, order processing, inventory control, distribution strategies, procurement, accounts payable and receivable, invoice management, payment procedures, and emerging technologies in F&A.
- Examine general ledger activities, cost allocation, reconciliation, ERP modules, report generation, accounting standards, controls, compliance, BPO operating models, and future challenges in F&A services.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Students will comprehend accounting principles, bookkeeping systems, and the types of business organizations.	Understand
CO2	They will apply knowledge to manage purchasing activities, inventory control, and negotiate costs effectively.	Apply
CO3	Students will analyze accounts payable and receivable processes, identifying issues and resolving them efficiently.	Analyz
CO4	They will evaluate general ledger activities, cost allocation methods, and assess emerging F&A technologies.	Evaluate
CO5	Students will design and propose innovative solutions to address future challenges in integrating accounting standards, controls, and compliance into BPO operations.	Apply

UNIT I ACCOUNTING OVERVIEW, BASICS OF BUSINESSES OUTSOURCING NEED AND ITS CURRENT TREND 14 HOURS

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping Recording, Classifying and Summarizing of Transaction - Final Accounts Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and De-Merits on various BPO options - Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

UNIT II PURCHASE MANAGEMENT

14 HOURS

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc - How a Purchase Order is raised, types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents - Accounting Impact -Inventory Control -Types of discount offered by Vendors - Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies - Freight Negotiation, FTL, Payments, Conditions etc.,

UNIT III ACCOUNTS PAYABLES AND ACCOUNTS RECEIVABLE 14 HOURS

Various Activities in Accounts Payable and Accounting Impact - Types of Invoice Matching and resolving issues - Invoice Payment, Procedures and Mode of payment - Employee Payment (T&E and Various Cards) - Debit Balance, write back, Discount adjustments and various actions - Help desk and support Activities -Vendor Account Reconciliation - Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,) - Effective management of AP leads to working Capital improvement.

Various Activities in Accounts Receivable and Accounting Impact - Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order -Management) - Mode of receiving Payment, Actions for non-receipt, Netting off - Revenue Recognition - Collection - Cash Applications - Adjustment of Discounts, Rebate, QPS discount, Write off etc., - Disputes Handling procedures - Customer Help desk and support Activities -Customer Account Reconciliation - Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) - Effective management of AR leads to working Capital improvement.

UNIT IV GENERAL LEDGER & EMERGING TREND IN F&A TECHNOLOGY 15 HOURS

Activities in General Ledger - What is Subsidiary and Control Accounts - Chart of Accounts and maintenance, Cost Centre, Profit Centre, - Adjustment journals - Cost Allocation etc. - Bank Reconciliation - Fixed Asset Maintenance - Inter Company - Accounting and Reconciliation - Tax Accounting - Transitional Element - Generation of Final Accounts - Various Reports (Statutory Reports, Schedules, Variance Analysis).

Modules and usage of ERPs - Basic Screens required to be understood for F&A process -Report generation - XBRL, Platform, Counting, Data Privacy Law etc.

UNIT V ACCOUNTING STANDARD, CONTROLS AND COMPLIANCE OPERATING MODEL OF BUSINESS PROCESS SERVICES 15 HOURS

Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and

COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certificationetc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX - Compliance / SSAE 16 /ISAE 3402 - SOD, Access, Incident Management, BCP etc.,

How the various transaction flows are happening - BPO Terminologies - Importance of Process Documents Service Level Measurements Contractual elements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges Note: Distribution of marks –100 Percent Theory

TEXT BOOK:

1. Tata Consultancy Services BPS study material

TOTAL: 72 HOURS

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO ₂
CO1	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	1	3
CO2	3	1	1	2	1	-	ı	1	-	-	-	-	-	-	-	1	1
CO3	3	ı	ı	2	1	ı	ı	1	-	ı	-	-	-	-	-	-	1
CO4	3	ı	ı	-	1	ı	ı	1	2	ı	2	-	-	-	-	-	3
CO5	3	ı	2	-	1	ı	ı	ı	2	ı	2	-	-	1	-	1	3
Average	3	ı	2	2	1	ı	ı	1	2	ı	2	-	-	1	-	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU202

BUSINESS PROCESS SERVICES IN INSURANCE

SEMESTER II

4H-2C

Instruction Hours/week: L: 4 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Insurance Concepts and Business Communication **COURSE OBJECTIVES (CO):**

- Introduce students to risk management, insurance fundamentals, contract principles, types of insurance, and insurance company operations.
- Explore life insurance, annuities, group insurance principles, property and casualty insurance concepts, underwriting, policy servicing, claims processes, and health insurance concepts, including industry challenges and regulations.
- Understand retirement services, planning, asset allocation, pension types, and participant life cycles.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge and understanding of risk management,	Understand
	insurance fundamentals, and types of insurance.	
CO2	Demonstrate comprehension of life insurance policies,	Apply
	annuities, and group insurance principles.	
CO3	Analyze property and casualty insurance concepts,	Analyz
	providers, underwriting, and claims processes.	
CO4	Explore health insurance concepts, industry challenges,	Understand
	regulations, and policy types.	
CO5	Understand retirement services, planning, asset allocation,	Understand
	pension types, and participant life cycles.	

UNIT I CONCEPT OF RISK:

9 HOURS

Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

UNIT II LIFE INSURANCE AND ANNUITY:

9 HOURS

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.)

Insight into Annuity: Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity: USA - Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans.

UNIT III PROPERTY AND CASUALTY INSURANCE:

10 HOURS

Concepts - Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers - Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - PolicyServicing process - Claims process - Reinsurance.

UNIT IV HEALTH INSURANCE:

10 HOURS

Concept of Healthcare Insurance - How Healthcare Insurance works - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations & Standards; HIPAA - Medicare - Medicaid - Mediclaim - Individual Health Insurance policies - Group Health Insurance policies - Managed Care.

UNIT V RETIREMENT PLANS:

10 HOURS

Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset Classes - Life stages of an Investor - Defined Benefit & Defined Contribution - Individual Retirement Arrangement in USA - Third Party Administrator for Retirement Services in USA - Life cycle of Participants in a plan (enrollment, contribution, etc.) - Categories of Pension in UK – DWP&TPR-Annuity & Income Drawdown Plan.

TOTAL: 48 HOURS

TEXT BOOK:

1. Tata Consultancy Services BPS study material

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	3	-	2	-	-	-	3	1	-
CO2	3	1	-	-	-	-	-	-	3	-	-	-	-	-	3	-	-
CO3	3	-	-	-	-	-	-	-	3	-	-	-	-	-	3	-	-
CO4	3	-	-	-	-	-	-	-	3	-	-	-	-	-	3	1	1
CO5	3	-	-	1	ı	-	1	ı	-	-	2	-	ı	-	3	2	1
Average	3	1	-	1	-	-	1	-	3	-	2	-	-	-	3	1.3	1

24BPUA201 BUSINESS MATHEMATICS AND STATISTICS

SEMESTER II

5H-4C

Instruction Hours/week: L:4 T:1 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Basic understanding of algebra, calculus, and introductory statistics is required.

COURSE OBJECTIVES (CO):

- Understand and apply fundamental concepts of matrices, interest calculations, and differential calculus in business and economic contexts.
- Perform univariate and bivariate statistical analyses, including measures of central tendency, variation, correlation, and regression.
- Construct and analyze index numbers and time-series data, enabling practical applications in business and economic decision-making.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand the basic concepts and types of matrices, and perform matrix algebra.	Understand
CO2	Apply differentiation rules to various functions and solve problems related to elasticity, cost, revenue, and profit.	Apply
CO3	Solve statistical measures such as mean, median, mode, and partition values to data sets.	Apply
CO4	Utilize the correlation or regression methods to find the relationship between two variables.	Apply
CO5	Explain the methods to construct simple and weighted index numbers and perform trend analysis using time-series data.	Understand

UNIT I MATRICES AND BASIC MATHEMATICS OF FINANCE

12 HOURS

Definition of a matrix-Types of matrices- Algebra of matrices-Calculation of values of determinants up to third order-Adjoint of a matrix-Finding inverse of a matrix through adjoint-Applications of Matrices to solution of simple business and economic problems. Rates of interest: Simple and compound interest.

UNIT II DIFFERENTIAL CALCULUS

12 HOURS

Mathematical functions and their types: linear, quadratic, polynomial-Concepts of limit and continuity of a function-Concept of differentiation: Rulesof differentiation – simple standard forms. Applications of differentiation: Elasticity of demand and supply- Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT III UNI-VARIATE ANALYSIS

12 HOURS

Measures of Central Tendency: Arithmetic mean, Geometric mean and Harmonic mean and its properties and applications - median - mode. Partition values - quartiles, deciles, and percentiles. Measures of Variation: Absolute and Relative- Range-Quartile Deviation-Mean Deviation-Standard Deviation-Coefficient of variation-Variance and its properties.

UNIT IV BIVARIATE ANALYSIS

12 HOURS

Simple Linear Correlation Analysis: Meaning and measurement - Karl Pearson's co-efficient and Spearman's rank correlation coefficient. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT V TIME-BASED DATA: INDEX NUMBERS AND TIME-SERIES ANALYSIS

12 HOURS

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.

TOTAL: 60 HOURS

TEXT BOOKS:

- 1. Sharma, J.K. (2014). *Business Statistics*, 4th Edition, Vikas Publishing House, New Delhi.
- 2. Navaneetham, P. A. (2019). Business Mathematics and Statistics, Jai Publishers, Trichy.

REFERENCE BOOKS:

- 1. Sreyashi Ghosh and Sujata Sinha, (2018). *Business Mathematics and Statistics*, 1st Edition, Oxford University Press, New Delhi.
- 2. Asim Kumar Manna, (2018). *Business Mathematics and Statistics*, 1st Edition, McGraw Hill Education, New Delhi.
- 3. Gupta S.P and Gupta P.K. (2013). *Business Statistics and Business Mathematics*, S.Chand Publishing, New Delhi.
- 4. Mariappan, (2015). Business Mathematics, 1st Edition, Pearson Education, New Delhi.

WEBSITES:

- 1. https://www.coursera.org/specializations/business-statistics-analysis
- 2. https://www.youtube.com/watch?v=TGo0_eIEFoA
- 3. https://www.youtube.com/watch?v=lBB4stn3exM&list=PLU6SqdYcYsfLeej_640C9vs R5FgmUF5Up

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	ı	2	3	-	-	ı	ı	-	-	-	ı	-	ı	-	ı	-
CO3	-	ı	3	3	-	-	1	-	-	-	-	-	-	ı	-	-	-
CO4	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	- 1	2	-	3	-	ı	1	-	-	-	1	-	1	1	1	-
Average	-	-	2.3	3	3	-	-	-	-	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

MS EXCEL FOR MANAGERS - PRACTICAL

SEMESTER II

6H-3C

Instruction Hours/week: L: 0 T: 0 P:6 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Computer Skills.

COURSE OBJECTIVES (CO):

- Familiarize students with the Excel interface components, various inbuilt features, and its applications in finance.
- Teach students to construct formulas using built-in functions, relative and absolute references, and to create and modify charts for data analysis.
- Enable students to build simple models using macros.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Identify and describe the names and functions of the Excel interface components.	Understand
CO2	Apply the various inbuilt features of Excel in Finance applications.	Apply
CO3	Apply formulas, including the use of built-in functions, and relative and absolute references.	Apply
CO4	Create and modify charts and perform various data analysis using inbuilt Excel features.	Apply
CO5	Develop simple models using macros for automation and enhanced functionality.	Apply

Exercises:

1. Microsoft Excel as a tool for Financial Analytics Introduction MS Excel, Excel's keyboard shortcuts,

30 HOURS

Excel functions -

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

2. Data Analysis 22 HOURS

- Histogram analysis
- Descriptive analysis
- Covariance & correlation analysis
- Regression analysis
- What if analysis Solver
- 3. Application of Excel in Business Modelling and VBA

20 HOURS

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

Application required:

• Microsoft Excel

TOTAL: 72 HOURS

TEXT BOOKS:

- 1. Excel 2019 All-in-One: Master the new features of Excel 2019, by Lokesh Lalwani, BPB Publications; 1st edition
- 2. Microsoft Excel 2019: Data Analysis & Business Model, by L. Winston Wayne, PHI Learning Pvt. Ltd.

REFERENCE BOOKS:

1. Advance Excel 2019 Training Guide: Tips and tricks to kick start your excel skills, by Manish Nigam, BPB Publications; First edition

CO	PO1	PO ₂	PO ₃	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO ₁	PSO2
CO1	-	1	-	2	-	-	-	-	-	-	-	-	-	-	3	-	-
CO2	1	-	-	2	-	-	-	3	-	-	3	-	-	-	3	1	-
CO3	-	-	-	-	-	-	-	3	-	-	3	-	-	-	3	-	-
CO4	-	-	-	-	-	1	-	3	-	-	3	-	-	-	3	1	-
CO5	-	-	-	-	-	-	-	-	-	-	_	-	_	-	3	-	-
Average	1	1	-	2	-	1	-	3	-	-	3	-	-	-	3	1	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24VAC201 ENVIRONMENTAL STUDIES

SEMESTER II

2H-2C

Instruction Hours/week: L: 2 T: 0 P:0 Marks: Internal:40 External: 60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Student should know about fundamentals of environment.

COURSE OBJECTIVES (CO):

- Create awareness about structure and functions of various ecosystems.
- Develop an attitude of concern for the natural resources availability and its environment protection.
- Learn about the environment, resources available, biodiversity and its conservation.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Define the structure and functions of various ecosystems	Remember
CO2	Learn the ethical, cross-cultural, and historical context of natural resources and the methods for conservation	Understand
CO3	Predict current scenarios and find ways for the protection and betterment of habitat	Analyze
CO4	Analyze the interactions between social and environmental problems	Apply
CO5	Develop systems concepts and methodologies to analyze and understand interactions between social and Environmental processes	Create

UNIT I INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS: 5 HOURS

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 NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES: 5 HOURS

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 groundwater.

UNIT III BIODIVERSITY AND ITS CONSERVATION: 5 HOURS

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 ENVIRONMENTAL POLLUTION:

4 HOURS

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

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT:

5 HOURS

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).

TOTAL: 24 HOURS

TEXT BOOKS:

- 1. Anonymous. 2004. A Text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
- 2. Anubha Kaushik, and Kaushik, C.P.(2008). Perspectives in Environmental Studies, 3rd Edition, New Age International Pvt. Ltd. Publications, New Delhi.
- 3. Arvind Kumar,(2009). A Textbook of Environmental Science, APH Publishing Corporation, New Delhi.
- 4. Mishra, D.D,(2010). Fundamental Concepts in Environmental Studies. S. Chand & Company Pvt. Ltd., New Delhi.
- 5. Odum, E.P., Odum, H.T. and Andrews, J. (1971). Fundamentals of Ecology, Philadelphia: Saunders.
- 6. Sing, J.S., Sing. S.P. and Gupta, S.R.(2014). Ecology, Environmental Science and Conservation, S. Chand & Publishing Company, New Delhi.
- 7. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies, 3rd Edition, Vrianda Publications Private Ltd, New Delhi.
- 8. Uberoi, N.K. (2010). Environmental Studies, 2nd Edition, Excel Books Publications, New Delhi.

REFERENCE BOOKS:

- 1. Botkin., and Keller, (2014). Environmental Science: Earth as a Living Planet. 9th Edition, Wiley
- 2. Rajagopalan, R. (2016). Environmental Studies: From Crisis to Cure, Oxford University Press.
- 3. Singh, M.P., Singh, B.S., and Soma, S. Dey,(2004). Conservation of Biodiversity and Natural Resources, Daya Publishing House, New Delhi.
- 4. Verma, P.S., and Agarwal V.K(2016). Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
- 5. Bruce Rittmann and Perry Mc Carty, Environmental Biotechnology: Principles and Applications, (2020). 2nd Edition.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO2	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO3	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO4	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO5	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
Average	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2

24LAUT301 LANGUAGE III: TAMIL III SEMESTER III

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

- வரலாற்றுக்கு முற்பட்ட தமிழகத்தின் சிறப்பை அறியச்செய்தல்.
- தமிழின் தொன்மையை மாணர்களுக்கு எடுத்துரைத்தல்.
- பழந்தமிழர் வாழ்க்கை முறையை உணர்த்துதல்.

பாடத்திட்டப் பயன்விளைவு

- தமிழ்மொழி வரலாறு குறித்த தெளிந்த அறிவு பெற்றிருத்தல்.
- தமிழரின் மரபு சார்ந்த மொழியின் செல்வாக்கை அறிதல்.
- பழந்தமிழ் இலக்கியங்களின்வழி பண்பாடு கலாச்சாரம்
 போன்றவற்றை அறிதல்.
- ஐவகை நிலஅமைப்பு, வாழ்வியல் ஒழுக்கலாறுகளைப் பெற்றிருத்தல்.
- இலக்கியங்களின்வழி கலைகளின் வளர்ச்சி மற்றும் அமைப்பு முறையை அறிதல்.

அலகு – I வரலாற்றுக்கு முற்பட்ட தமிழகமும் சங்ககால வரலாறும் (8 மணிநேரம்) வரலாறும் நிலஅமைப்பும் – வரலாற்றின் செல்வாக்கு – பல்வேறு காலங்களில் வரலாறு உண்டாக்கிய நாட்டுப் பிரிவுகள் - பழைய கற்காலம் – புதிய கற்காலம் – இரும்புக் காலம்.

அலகு – 2 தமிழின் தொன்மை

(12 மணிநேரம்)

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 மணிநேரம்)

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

அலகு – 4 கட்டடக்கலையும் தமிழர் பண்பாடும் (10 மணிநேரம்)

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

அலகு - 5 ஆற்றங்கரை நாகரிகம்

(8 மணிநேரம்)

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

மொத்த மணிநேரம் 48

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
- 2. www.maduraitamilproject.com

இதழ்கள்

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

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	1	-	1	1	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	2.6	2.6	2.8	-	•	-	•	•	1	-	-	-	1	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUH301 LANGUAGE III: HINDI III SEMESTER III

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Knowledge of contemporary drama contents of Hindi literature
- Learn novels and its techniques. The ability to read novels and express criticism about it and the ability to express social thoughts will improve
- There will also be litigation messages in Hindi and news on speech techniques

COURSE OUTCOMES (COs):

- Develop an interest in the appreciation of literature.
- Discuss and respond to content of a reading passage.
- Learning the literacy knowledge of Hindi specially reading and writing.
- Learning the literary knowledge specially reading and understanding of Hindi short Stories
- Learning the history of Hindi literature

UNIT-I	a) Story – Bade Ghar Ki Beti	9 HOURS
OTITE	a) Story Bade Ghar Ki Beti	

- b) Hindi Bhasha Ka Vikas
- c) Novel Ramnath, Jalpa
- d) Letter Writing –Personal Letter

UNIT-II a) Story – Puraskar

9 HOURS

- b) Kaal Vibhajan, Char Prakar
- c) Ramesh Babu ,Devdeen
- d) Letter Writing Leave Letter

UNIT-III a) Story – Usne Kaha Tha

10 HOURS

- b) Literature Adhikaal
- c) Indhubhooshan, Rathna, Johra
- d) Letter Writing Letter for the Publisher

UNIT-IV a) Story – Paanchminte

10 HOURS

- b) Poorva Madhya Kaal
- c) Manibhooshan, Dhayanath, Rameshwari
- d) Letter Writing Application for job

UNIT-V a) Story – kafan

10 HOURS

- b) Reethi Kaal, Adhunik Kaal
- c) Dheen Dhayal, Manaki,
- d) Letter Writing Complaint Letter

TOTAL: 48 HOURS

REFERENCE BOOKS

1.Story : Kahani Manjari

Publisher: D.B.Hindi Prachar Sabha T.Nagar, Chennai – 600017

2. History of Hindi

Literature: Hindi Sahithya ka Saral Ithihas

Writer: Rajnath Sharma.A

Publisher: Vinoth Pusthak Mandir Aagra – 02

3.Novel: Gaban

Writer: Premchandh

Publisher: Rajkamal Prakashan New Delhi – 110002

4.Letter Writing : Sumitha Hindi Nibandh Aur Pathra Lekhan

Writer: Sri Sharan

Publisher: Kalda Publication Mukhar Ji Nagar, Delhi - 09

CO, PO, PSO Mapping

			0, - ~		FF8												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-		-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-		-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-		-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-		-	-
CO5	3	2	3	-	-	-	-	-	-	-	-	-	-	-		-	-
Average	2.6	2.6	2.8	-	-	-	-	-	-	_	-	-	-	-		-	-

24LUM301 LANGUAGE III: MALAYALAM III

SEMESTER III

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVE (CO):

- May have knowledge of the contents of primitive poetryLearn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts will improve
- This will help you to understand the basics of Malayalam Poetry and to understand Malayalamliterature properly

COURSE OUTCOME (COs):

- Get a basic knowledge of the history of Malayalam literature.
- Enhances the art and taste of Malayalam literary works
- Literary genres can be learned
- Create more to read and enjoy Malayalam poetry
- Get the basic Knowledge of poetry techniques

Unit No	PART I – MALAYALAM III	Hours
I	Poetry – Chinthavishtayaya Seetha	10
II	Poetry – Chinthavishtayaya Seetha	10
III	Poetry – Mrugasikshakan-(Murgasikshakan, Kausalya, Varavu, Vittupoku Ekalavyan, Mazha) 6 poetries	10
IV	Poetry – Mrugasikshakan- (Kayal,Karkkadakam,Bhagavatham,Vazhivakkilenaikutty,Edavelayil oru nimisham,Verumoru kathu) 6 poetries	09
V	Poetry - Aayisha	09
	TOTAL	48

TEXT BOOKS:

- 1. Chinthavishtayaya Seetha –Kumaranasan, Kerala Book Store Publishers.
- 2. Mrugasikshakan Vijayalakshmi, DC Books, Kottayam
- 3. Aayisha Vayalar Ramavarma Kerala Book Store Publishers

REFERENCE BOOKS:

- 1. Kavitha Sahithya Charitram-Dr.M. Leelavathi (Kerala Sahithya Academy, Trichur)
- 2. Kavitha Dwani-Dr.M.Leelavathi (D.C.Books, Kottayam)
- 3. Aadhunika SahithyacharithramPrasthanangalilude-Dr.K.M.George (D.C.Books, Kottayam)
- 4. Padya SahithyaCharithram T.M.Chummar (Kerala SahithyaAcademy,Trichur)

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	ı	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	ı	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	3	2.5	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUS301 LANGUAGE III : SANSKRIT - III

SEMESTER III

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVES (CO):

- The fundamental objective of the curriculum is to impart effective science education at the undergraduate level, exposing them to recent trends and developments in the subject.
- Creating scientific temper is another major objective of this curriculum.
- Another major thrust given here is to develop an environmental concern in all activities of the students. 'Go green', the motto of the syllabus emphasizes the urgent need to conserve nature without destruction of natural resources.

COURSE OUTCOMES (COs):

- **Critical Thinking**: Take informed actions after identifying the assumptions that frame students' thinking and actions.
- **Problem Solving**: Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
- Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- **Effective Citizenship**: Demonstrate empathetic social concern and equity centered national development.
- Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

UNIT I 9 HOURS

History of Sanskrit Drama and its origin.

UNIT II 9 HOURS

Important Sanskrit Dramas and important authors.

UNIT III 10 HOURS

Text Prescribed: "Dutavakyam" of Bhasa, (First half)

UNIT IV 10 HOURS

Text Prescribed: "Dutavakyam" of Bhasa, (Second half)

UNIT V 10 HOURS

Translation: From the known passages of the above text.

TEXT BOOK:

 $1. \\ ``Dutavakyam\ of\ Bhasa"\ R.S. Vadhyar\ and\ Sons\ Palghat,\ Kerala.$

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	2	3	3	-	ı	-	1	-	1	-	-	-	-	-	-	-	-
CO3	3	2	2	-	ı	-	ı	-	1	-	-	-	-	-	-	-	-
CO4	3	2	2	-	ı	-	-	-	-	-	-	-	-	-	-	-	-
CO5	2	2	3	-	ı	-	-	-	-	-	-	-	-	-	-	-	-
Average	2.6	2.6	2.8			-	-	-	-	-	-	-	-	-	-	-	•

24LUF301 L

LANGUAGE III: FRENCH III

SEMESTER III

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

• Enable students to recognize native accent and usage of French language.

- Help students to become autonomous and self-directed French language learners.
- Produce entrepreneurs among students by making them French language trainers and take communicative French to schools and colleges around.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Identify new words by employing vocabulary building techniques.	Apply
CO2	Build correct sentence structures and grammatical patterns in oral and written communication	Apply
CO3	develop the ability to speak French language with the way of pronunciation.	Understand
CO4	Follow leadership, work ethics and management principles	Analyze
CO5	express values and skills gained through effective communication to other disciplines.	Analyze

Unite – **I** a) Lo

a) Leçon – Vivre la ville, Visiter une ville

9 HOURS

- b) Communication Indiquer le chemin
- c) Grammaire La comparaison,Les prépositions avec les noms géographiques,Les pronoms personnels COI
- d) Lexique -La ville, Les lieux de la ville, Les transports
- e) Culture Le français : une ouverture sur le monde

Unité – II

a) Leçon -• On vend ou on garde?

9 HOURS

- b) Communication -Demander des renseignements touristiques
- c) Grammaire Le pronom y (le lieu), La position des pronoms complémentsLes verbes du premier groupe en -ger et -cer,
- d) Les verbes ouvrir et accueillir
- e) Lexique Les points cardinaux,Les prépositions de lieu (2)
- f) Culture -Le français : une ouverture sur le monde

Unité – III

a) Leçon

10 HOURS

- b) Communication- permetter, defendre.
- c) Grammaire -La formation du pluriel (2)

Les adjectifs de couler, Les adjectifs beau, nouveau, vieux

- d) Lexique Les couleurs, Les formes, Les me
- e) culture les grandes fleuves en Français.

Unite – IV

a) Leçon – Félicitations!

10 HOURS

- b) Communication Décrire un objet
- c) Grammaire Les pronoms relatifs qui et que,

L'imparfait, Les verbes connaître, écrire, mette et vendre

d) Lexique – Les mesures, L'informatique

DIRE, LIRE, ECRIRE, Les sons [E] / [O] / [Œ]

e)Culture –Les lieux de la ville.

Unité - V

a) Leçon -En voyage!

10 HOURS

- b) Communication -• Présenter ses vœux, Faire une réservation
- c) Grammaire Les pronoms démonstratifs,La question avec Inversion,Les adverbes de manière,
- d) Lexique -Les voyages, L'aéroport et l'avion, Les fêtes
- e) Culture –Noël

TOTAL: 48 HOURS

REFERENCE BOOKS:

- 1. Cocton Marie Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, **Saison** 1- Méthode de français, Didier, paris. 2015.
- 2. Cocton Marie Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud Deldphin, Saison 1 –
- 3. Cahier d'activites, Dider, Paris, 2015
- 4. Anne Akyüz, Bernadette Bazelle- Shahmael, Joëlle Bonenfant, Marie- Françoise Gliemenn, Les exercices de grammaire, Hachette FLE, Paris, 2005
- 5. Christian Beaulieu, **Je pratiqu**e, Exercises de grammaire A1, Dider, Paris, 2015
- 6. Nathalie BIE, philippe SANTINAN, Grammaire pour adolescents-250 exercises, CLE International, Paris, 2005

WEBSITES:

- 1. http://enseigner.tv5 monde.com/
- 2. bonjourdumonde.com /exercises/contenu/le francais-du- tourisme.html
- 3. http://www.bonjurdefrance.com/
- 4. https://www.lepointdufle.net/

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	1	2	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	3	2.5	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-

2024-2025

24ENU301 ENGLISH - III SEMESTER III

3H-3C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- Enable students to recognize native accent and usage of English language.
- Help students to become autonomous and self-directed English language learners.
- Produce entrepreneurs among students by making them English language trainers and take communicative English to schools and colleges around.

Course Outcomes (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Identify new words by employing vocabulary building techniques.	Apply
CO2	Build correct sentence structures and grammatical patterns in oral and written communication	Apply
CO3	develop the ability to speak English language with the correct pronunciation.	Understand
CO4	Follow leadership, work ethics and management principles	Analyze
CO5	express values and skills gained through effective communication to other disciplines.	Analyze

UNIT-I 8 HOURS

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

UNIT- II 7 HOURS

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

UNIT-III 7 HOURS

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

UNIT- IV 7 HOURS

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 HOURS

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

TOTAL: 36 HOURS

TEXT BOOK:

1. Board of Editors (2024). *Proficiency in Communication I.* Karpagam Academy of Higher Education

REFERENCE BOOKS:

- 1. *Martin's, St* (2013). *Oxford Handbook of Writing: Handbook of Writing*. 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

WEB SITES:

- 1. https://www.scribbr.com/
- 2. https://www.quora.com/

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	1	2	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
CO2	-	-	2	-	-	-	-	-	-	-	-	-	-	_	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	3	2.5	2	2	1	i	ı	-	-	-	-	-	-	-	-	-	_

24BPU301

CORPORATE ACCOUNTING

SEMESTER III

7H-4C

Instruction Hours/week: L: 6 T: 1 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Accounting Principles and Financial Accounting.

COURSE OBJECTIVES (CO):

- Recall the basic concepts and terms of corporate accounting.
- Understand accounting procedures for raising funds, redemption, and preparing financial statements for joint stock companies.
- Develop skills in evaluating goodwill, shares, and understanding the liquidation of company

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand procedures for issue of shares and debentures	Understand
CO2	Learn procedures for amalgamation and absorption of companies	Understand
CO3	Understand accounting treatment for reconstruction of companies	Apply
CO4	Prepare financial statement of companies	Understand
CO5	Learn procedure for liquidation of companies	Understand

UNIT I COMPANY 16 HOURS

Introduction to Companies and Types of Companies - **Share Capital and Debentures -** Share - Meaning - Types - Share Vs Stock - Issue of Shares- at Par and Premium-Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture - Concepts of Bonus /Rights issues and Buy Back of Shares.

UNIT II AMALGAMATION AND ABSORPTION OF COMPANIES 17 HOURS

Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies

UNIT III RECONSTRUCTION OF COMPANIES

17 HOURS

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).

UNIT IV FINANCIAL STATEMENT OF COMPANIES

17 HOURS

Preparation of Financial Statement of Companies in accordance with Schedule III of Companies Act 2013 - Balance Sheet - Statement of Profit and Loss - Calculation of Managerial Remuneration (Basic adjustments).

UNIT V LIQUIDATION OF COMPANIES

17 HOURS

Liquidation of Companies –Calculation of Liquidator's Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.

Total: 84 HOURS

TEXT BOOKS

- 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. 20th Edition, S. Chand & Co., New Delhi.

REFERENCE BOOKS:

- 1. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr. Suneel K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing, New Delhi.
- 2. Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8th Edition, Vol. I, Kalyani Publishers, New Delhi.
- 3. Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8th Edition, Vol. I, Kalyani Publishers, New Delhi.
- 4. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting, 2nd Edition, S.Chand and Sons, New Delhi
- **5.** https://swayam.gov.in/nd2_imb20_mg32/preview

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	3	3	3	-	1	-	-	-	-	-	-	3	-	3
CO2	3	-	-	3	3	3	-	1	-	3	-	-	-	-	3	-	3
CO3	3	-	3	3	3	3	-	-	2	3	-	-	-	-	-	-	3
CO4	3	-	3	3	3	3	-	-	2	3	-	-	-	-	3	-	3
CO5	3	-	3	3	3	3	1	-	2	3	-	-	-	1	3	-	3
Average	3	-	3	3	3	3	1	1	2	3	-	-	-	1	3	-	3

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU302A

BUSINESS PROCESS SERVICES IN BANKING

SEMESTER III

7H-5C

Instruction Hours/week: L: 7 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Banking Concepts and Information Technology.

COURSE OBJECTIVES (CO):

- Provide a comprehensive understanding of banking functions, products, risk management, financial accounting, customer service, and certifications, along with retail banking processes, account management, payment processing, and wealth management.
- Equip students with knowledge of card basics, transactions, consumer loans, mortgages, trade finance processes, regulatory requirements, and the associated risks and mitigations.
- Familiarize students with cash management, payment services, funds transfer processes, and the related risk management.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand banking functions, products, risk management,	Understand
	financial accounting, customer service, and certifications.	
CO2	Comprehend retail banking processes, account management,	Understand
	payment processing, wealth management, and risk control.	
CO3	Apply knowledge of card basics, transactions, account	Apply
	management, payments, and risk reviews.	
CO4	Analyze consumer loans, mortgages, trade finance	Analyze
	processes, regulatory requirements, and associated risks and	
	mitigations.	
CO5	Evaluate cash management, payment services, funds transfer	Evaluate
	processes, and associated risk management.	

UNIT I: OVERVIEW OF BANKING

18 HOURS

Functions and Products of a Bank, Liabilities—Deposits, Assets Loans and Advances, Payments, Risk Management

Common across all products: Financial Accounting, Customer Service Data&Voice, covering maintenance, disputes and complaints, Metrics management productivity, quality SLA Tracking and monitoring, Pricing methodologies available, Commonly available Certifications ISO-COPC-CMMI-PCI etc, Risks and Controls-AML-KYC-Info security etc

UNIT II RETAIL BANKING

18 HOURS

Account Originations - Account Servicing :Issuer of Cheque Books/Cards Pins, AML/KYC Checks, Account Conversions and Closures, Customer Correspondence, ATM Management, Time Deposits – Placements, Maintenance, Breakage, Liquidation, Roll Over, Booking and Top up – Payment Processing - Retail Wealth Management : Mutual Fund processing, Mutual Fund processing, Equities, Bonds, Structured Notes, Corporate actions, Reconciliation **Risk -** Control and Information Security

UNIT III CARDS 16 HOURS

Basics of Cards: Types of Cards, transaction overview, components of Cards, Entities involved, overview on associations

Originations: Policy, Account opening, dispatch, delivery, Card Maintenance

Payments: Concepts, applications, investigations, Statement validations

Products on Cards: Rewards programs, merchandising offers Authorisation and Risk reviews: Settlement lifecycle, authorisations, settlement and reconciliation, Accounting and Interchange settlement, settlements to associations - Parameter Design: Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit

UNIT IV CONSUMER LOAN MORTGAGES AND TRADE FINANCE 16 HOURS

Lead Generation: Regulation Requirements - Mortgage Originations: Sales/ New Application Management, Support and Settlement Services, Pre Underwriting, Underwriting, Verification and Closing, Quality Control and Repurchase, Mortgage Servicing - Customer Service : A/c Maintenance, Payment Processing, A/c Closure - Collection : Default Management, Front End Activities, Foreclosure and Loss Mitigation, Bankruptcy, Support functions, Quality Assurance -

Domain Learning and Development - Regulatory Agencies

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C): Parties to L/C & Types of L/C, Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection: Parties to Collection & Types of Collection, Document Checking, Acceptance & Payment - Method of Payment: Advance, Open Account, Documentary Collection & Documentary Credit Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting

Basics and outline of UCP 600, ISBP, URC 523, URR 725, URDG and ISP98

Value Added Services: After Service- Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting, Trade Compliance - Overview on specialized training course for CDCS certification

UNIT V CASH MANAGEMENT AND PAYMENT SERVICES 16 HOURS

Cash Management Overview: Cash Management Product Suite A Glance and Brief on all

Payments Life Cycle: Payments Originations and various products in Originations Phase

Introduction to Funds Transfer: Various types of Funds transfer (Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits, Bulk Remittances etc.

Pre Funds Transfer: A -/c Opening and Maintenance, Workflow Management - Funds Transfer -Payments: Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring, Various Clearing Systems, Overview - Post Funds Transfer: Nostro Reconciliations - Proofing - Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections

Risk management around payments- few case studies. STP Analysis and Improvements.

Total: 84 Hours

TEXT BOOK:

1. Tata Consultancy Services BPS study material

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1	2
CO2	3	-	-	2	-	-	-	-	3	-	-	-	-	-	3	1	2
CO3	3	-	-	2	-	-	-	-	3	-	-	-	-	-	3	1	1
CO4	3	1	-	-	-	-	-	-	3	-	-	-	-	-	-	-	1
CO5	3	-	1	-	-	-	-	-	3	-	1	-	-	-	-	-	1
Average	3	1	1	2	-	-	-	-	3	-	1	-	-	-	3	1	1.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU302B BUSINESS LAW SEMESTER III

7H-5C

Instruction Hours/week: L: 7 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Legal Concepts and concept of Business.

COURSE OBJECTIVES (CO):

- Understand the essentials of a valid contract, the differences between sale and agreement to sell, and the conditions and warranties in contracts of sale.
- Learn the nature and characteristics of partnerships, including rights, duties, implied authority, dissolution, and the salient features and differences of LLPs compared to partnerships and companies.
- Explain the meaning, characteristics, types, and key aspects of negotiable instruments, including negotiation, endorsements, and the crossing of cheques.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand the essentials of a valid contract, including offer	Understand
	and acceptance, consideration, contractual capacity, free	
	consent, and legality of objects.	
CO2	Differentiate between sale and agreement to sell, and evaluate	Understand
	conditions and warranties in contracts of sale.	
CO3	Understand the nature and characteristics of partnership,	Understand
	including rights, duties, implied authority, and dissolution.	
CO4	Understand the meaning, characteristics, and types of	Understand
	negotiable instruments, including negotiation, endorsements,	
	and crossing of cheques.	
CO5	Understand the salient features of LLP, differences between	Understand
	LLP and partnership/company, LLP agreement, and	
	incorporation	

UNIT I 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 THE INDIAN CONTRACT ACT, 1872: SPECIFIC CONTRACTS

17 HOURS

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 THE PARTNERSHIP ACT, 1932

17 HOURS

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 THE NEGOTIABLE INSTRUMENTS ACT 1881

17 HOURS

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 THE LIMITED LIABILITY PARTNERSHIP ACT, 2008

16 HOURS

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.

Total: 84 Hours

TEXT BOOK:

1. Kapoor, N.D (2014), Elements of Mercantile Law, S.Chand and Co., New Delhi.

REFERENCE BOOKS:

- 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

WEBSITE:

1. https://www.coursera.org/learn/corporate-commercial-law-part1

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	3	-	-	-	-	-	-	-	-	3	-	2	2	1
CO2	3	-	2	3	-	-	-	-	-	-	-	-	3	-	2	1	-
CO3	3	-	-	3	-	-	1	-	-	-	-	-	3	-	2	3	1
CO4	3	-	-	-	1	-	-	-	-	1	-	-	3	-	-	-	-
CO5	3	-	-	3	-	1	-	-	-	-	-	-	3	-	-	1	1
Average	3	-	2	3	1	1	1	-	-	1	-	-	3	-	2	1.8	1

24BPUA301

FINANCIAL REPORTING - I

SEMESTER III

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with preparation and presentation of financial statements according to accounting standards

COURSE OBJECTIVES (CO):

- Build knowledge and understanding of various accounting standards and the conceptual framework (based on IFRS and Ind. AS) applicable to corporate entities.
- Classify business transactions and create financial statements according to generally accepted accounting principles, highlighting the role of accounting in society and decisionmaking.
- Construct financial statements for individual entities for shareholder use

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

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

UNIT I USE OF IFRS AND IND. AS

14 HOURS

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 APPLICATION OF IFRS (IND. AS) FOR TRANSACTIONS 14 HOURS

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 REVENUE RECOGNITION

14 HOURS

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 PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS 15 HOURS

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 ANALYSIS OF FINANCIAL STATEMENTS

15 HOURS

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.

Total: 72 HOURS

TEXT BOOK

1. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013, 1st Edition, Bloomsbury Professional India, New Delhi.

REFERENCE BOOKS:

- 1. Subramanyam, K. R. and John, J.W. (2014), —Financial Statement Analysis^{II}, 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.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	2
CO2	3	-	-	1	-	1	-	-	2	-	-	-	-	-	3	1	3
CO3	3	-	-	-	2	-	-	-	-	-	-	-	-	-	-	1	3
CO4	3	1	-	-	-	-	1	-	2	-	3	2	-	2	-	-	2
CO5	3	-	1	1	2	1	-	2	-	-	3	-	-	-	1	-	3
Average	3	1	1	1	2	1	1	2	2	-	3	2	ı	2	1.7	1	2.6

24BPU303 COMMUNITY ENGAGEMENT AND SOCIAL RESPONSIBILITY SEMESTER III

2H-2C

Instruction Hours/week: L: 2 T: 0 P:0 Marks: Internal:100 External: - Total:100

End Semester Exam: - Hours

PREREQUISITE:

• Not Required

COURSE OBJECTIVES (CO):

- Understand the principles of community engagement and development.
- Explore rural development programs and government schemes.
- Gain practical skills in financial literacy and banking assistance for communities.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Describe the principles of community engagement and development, and	Understand
	the role of self-help groups	
CO2	Analyze rural development programs and evaluate government schemes	Analyze
	for community involvement	
CO3	Examine ethics in community research and assess the impact of rural	Analyze
	poverty and COVID-19 on migrant laborers	
CO4	Create financial literacy awareness programs for local communities.	Apply
CO5	Assist the elderly and illiterate individuals with banking instruments by	Apply
	applying knowledge of banking processes	

UNIT I INTRODUCTION AND PRINCIPLES

4 HOURS

Concept, Ethics and Spectrum of Community engagement, Local community, Rural culture and Practice of community engagement - Stages, Components and Principles of community development, Utility of public resources. Contributions of self-help groups

UNIT II RURAL DEVELOPMENT

4 HOURS

Rural Development Programs and Rural institutions Local Administration and Community Involvement- Social contribution of community networking, Various government schemes. Programmes of community engagement and their evaluation.

UNIT III COMMUNITY AND RESEARCH

4 HOURS

Community Engaged Research and Ethics in Community Engaged Research Rural Distress, Rural Poverty, Impact of COVID-19 on Migrant Laborers, Mitigation of Disaster.

UNIT IV: AWARENESS PROGRAMME ON FINANCIAL LITERACY 6 HOURS Activity

Creation of awareness programme about Financial Literacy.

UNIT V : FILLING UP OF BANK INSTRUMENTS

6 HOURS

Activity

Students to visit bank branches and assist age old and illiterate people bank financial instruments.

TOTAL: 24 HOURS

TEXT BOOKS:

- 1. Scott S Macdonald and Timothy W Koch (2011)., Management of Banking, New Delhi: Thomson Publishing,
- 2. Donald R Fraser, Benton E Gup and James W Kolari (2010)., Commercial Banking, The Management of Risk, Wiley,
- 3. Peter S Rose(2012)., Commercial Bank Management, New Delhi: McGraw Hill/Irwin,
- 4. David H Buzzell(2010)., Principles of Banking, USA: American Bankers Associations,
- 5. Principles of Community Engagement, (2011).2nd Edition, NIH Publication No. 11-7782.

WEBSITES:

- 1. https://youtu.be/-SQK9RGBt7o
- 2. https://www.uvm.edu/sites/default/files/community_engagement_handout.pdf (Community Engagement)
- 3. https://www.atsdr.cdc.gov/communityengagement/pce_concepts.html (Perspectives of Community)
- 4. https://egyankosh.ac.in/bitstream/123456789/59002/1/Unit1.pdf (community concepts)
- 5. https://sustainingcommunity.wordpress.com/2013/07/09/ethics-and-communityengagement/(Ethics of community engagement)
- 6. https://www.preservearticles.com/sociology/what-are-the-essential-elements-ofcommunity/4558 (Elements of Community)

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO2	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO3	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO4	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO5	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
Average	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2

24VAC301 INDIAN KNOWLEDGE SYSTEM

SEMESTER III

1H-1C

Instruction Hours/week: L: 1 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Not Required

COURSE OBJECTIVES (CO):

- Iintroduce students to foundational concepts in Indian Knowledge Systems (IKS), including philosophical schools, texts, and cultural practices.
- Explore the contributions of Indian mathematics, astronomy, and technology to global knowledge systems and their interdisciplinary connections.
- Analyze the ethical, philosophical, and practical implications of ancient Indian sciences and humanities in contemporary contexts.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Identify and describe key components of Indian Knowledge Systems	
	(IKS), including Vedic and non-Vedic philosophical schools, texts	Understand
	such as Puranas and Itihasa, and Niti Sastras.	
CO2	Analyze and evaluate the contributions of Indian mathematics and	
	astronomy to scientific knowledge, demonstrating an understanding	Analyze
	of their historical development and modern relevance.	
CO3	Apply foundational linguistic and phonetic principles from Sanskrit	
	texts like Panini's Astadhyayi to understand their computational and	Apply
	linguistic significance.	
CO4	Demonstrate proficiency in calculating and applying geometric,	
	trigonometric, and algebraic principles from ancient Indian	Apply
	mathematical texts.	
CO5	Critically assess the cultural, philosophical, and ethical implications	
	of Indian sciences and humanities, including their role in shaping	Analyze
	societal norms and values.	

UNIT 1: INTRODUCTION TO IKS

3 HOURS

Caturdaśa Vidyāsthānam, 64 Kalas, Shilpa Śāstra, Four Vedas, Vedāṅga, Indian Philosophical Systems, Vedic Schools of Philosophy (Sāṃkhya and Yoga, Nyaya and Vaiśeṣika, Pūrva-Mīmāṃsā and Vedānta), Non-Vedic schools of Philosophical Systems (Cārvāka, Buddhist, Jain), Puranas (Maha-puranas, Upa-Puranas and Sthala-Puranas), Itihasa (Ramayana, Mahabharata), Niti Sastras, Subhasitas

UNIT 2: FOUNDATION CONCEPT FOR SCIENCE & TECHNOLOGY 3 HOURS

Linguistics & Phonetics in Sanskrit (panini's), Computational concepts in Astadhyayi Importance of Verbs, Role of Sanskrit in Natural Language Processing, Number System and Units of Measurement, concept of zero and its importance, Large numbers & their representation, Place Value of Numerals, Decimal System, Measurements for time, distance and weight, Unique approaches to represent numbers (Bhūta Saṃkhya System, Kaṭapayādi System), Pingala and the

Binary system, Knowledge Pyramid, Prameya – A Vaiśeṣikan approach to physical reality, constituents of the physical reality, Pramāṇa, Saṃśaya

UNIT 3: INDIAN MATHEMATICS & ASTRONOMY

2 HOURS

Indian Mathematics, Great Mathematicians and their contributions, Arithmetic Operations, Geometry (Sulba Sutras, Aryabhatiya-bhasya), value of π , Trigonometry, Algebra, Chandah Sastra of Pingala,

Indian Astronomy, celestial coordinate system, Elements of the Indian Calendar Aryabhatiya and the Siddhantic Tradition Pancanga – The Indian Calendar System Astronomical Instruments (Yantras) Jantar Mantar or Raja Jai Singh Sawal.

UNIT 4: INDIAN SCIENCE & TECHNOLOGY

2 HOURS

Indian S & T Heritage ,sixty-four art forms and occupational skills (64 Kalas) Metals and Metalworking technology (Copper, Gold, Zinc, Mercury, Lead and Silver), Iron & Steel, Dyes and Painting Technology), Town & Planning Architecture in India, Temple Architecture, Vastu Sastra,

UNIT 5: HUMANITIES & SOCIAL SCIENCES

2 HOURS

Health, Wellness & Psychology, Ayurveda Sleep and Food, Role of water in wellbeing Yoga way of life Indian approach to Psychology, the Triguṇa System Body-Mind-Intellect-Consciousness Complex. Governance, Public Administration & Management reference to ramayana, Artha Sastra, Kauṭilyan State.

TOTAL: 12 HOURS

TEXT BOOKS:

- 1. Kapur K and Singh A. K (Eds) (2005). *Indian Knowledge Systems*, Vol. 1. Indian Institute of Advanced Study, Shimla.
- 2. Nair, Shantha N. (2008) *Echoes of Ancient Indian Wisdom*. Hindology Books, New Delhi **REFERENCE BOOKS:**
 - 1. Reshmi ramdhoni,(2018). Ancient Indian Culture and Civilisation, star publication
 - 2. DK Chakkrabarty, Makkhan Lal,(2014) *History of Ancient India*, Aryan book International publication,
 - 3. Dr. Girish Nath Jha, Dr. Umesh Kumar Singh and Diwakar Mishra,(2016). *Science and Technologyin Ancient Indian Texts*, DK Print World limited,
 - 4. Swami BB Vishnu, (2015). *Vedic Science and History Ancient Indian's Contribution to the ModernWorld*, Gosai publication.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	1	ı	-	-	-	-	-	-	-	1	3	3	-	-	2	-	2
CO2	-	-	-	-	-	-	-	-	2	-	3	-	-	-	-	-	-
CO3	1	1	-	-	-	-	-	-	-	-	3	-	-	-	-	-	2
CO4	-	-	1	-	-	-	-	-	2	-	3	3	-	-	-	-	-
CO5	-	ı	ı	-	ı	ı	1	-	-	ı	3	3	1	ı	2	ı	2
Average	-	_	-	-	-	-	-	-	2	-	3	3	1	-	2	-	2

24BPU391 **INTERNSHIP - I** SEMESTER III

0H-2C

Instruction Hours/week: L: 0 T: 0 P:0 Marks: Internal: 100 External: - Total:100

End Semester Exam: - Hours

PREREQUISITE:

Algebra, Probability and Statistics, Digital Communication, Programming Skills.

COURSE OBJECTIVES (CO):

- Explore career alternatives prior to graduation by integrating theory and practice, and assess interest and abilities in the chosen field of study.
- Develop work habits, attitudes necessary for job success, and essential communication, interpersonal, and interview skills.
- Build a record of work experience.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Explore career alternatives prior to graduation & integrate	Understand
	theory and Practice	
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
	v i	
CO5	Build a record of work experience	Create

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	1	1	-	-	-	-	-	2	-	-	-	-	3	-
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-	-	-	-	2	-	3	-	-	-	-
CO4	3	2	2	-	-	-	2	-	-	-	2	2	-	-	-	-	-
CO5	3	-	-	-	ı	-	-	-	1	-	-	-	ı	-	-	1	-
Average	3	2	2	1	1	-	2	-	-	-	2	2	3	-	-	2	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LAUT401 LANGUAGE IV : TAMIL IV SEMESTER IV

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

பாடத்திட்டப் பொதுநோக்கம்

- தமிழ் மொழியின் சிறப்புகளை அறியச் செய்தல்.
- (ழச்சங்கங்கள் சங்ககால இலக்கண நூல்கள் பற்றித் தெரிந்து கொள்ளுதல்.
- பல்வேறு சமயம் சார்ந்த இலக்கியங்களை ஒப்பீடு செய்தல்,தொன்ம இலக்கியங்களை அறியச் செய்தல்

பாடத்திட்டப் பயன்விளைவு

- சங்க இலக்கிய மேன்மைகள்- திணைக்கோட்பாடுகள் அறிவு பெற்றிருத்தல்
- வேற்றுமொழிப் படையெடுப்புகளுக்குஈடுகொடுத்து நிற்கும்திறன் குறித்து அறிதல்.
- ஐம்பெருங்காப்பியங்கள் ஐஞ்சிறுகாப்பியங்களின் சிறப்பை உணர்தல்.
- பிற அறநூல்களின் கருத்துக்களைத் தெரிந்து கொள்ளுதல்.
- செம்மொழியின் சிறப்பையும், தொன்மையையும் அறிதல்.

அலகு:1 சங்க இலக்கியம்

(10 மணிநேரம்)

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 (10 மணிநேரம்)

திருக்குற்ள-அமைப்பு-இலக்கியச் சிறப்பு-உலகப் பொதுமைத் தன்மை-பொருட் சிறப்பு-இலக்கியச் சிறப்பு-நாலடியார் முகலாக குமாகுருபரரின் நீதிநெறிவிளக்கம் ஈறாக அமைந்த நீதி இலக்கியங்கள்-நீதி நூல்களில் அகமும் புறமும்-தமிழ் இலக்கிய வரிசையில் ஐம்பெருங் காப்பியங்களும், காப்பியங்களும்-சிலம்பம் மணிமேகலையம் ஜஞ்சிறு இரட்டைக்காப்பியங்கள்-கம்பராமாயணம்-பெரியபுராணம்-சீறாப்புராணம்-தேம்பாவணி-இராவண காவியம்.

அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும் (10 மணிநேரம்)

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

அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும்

(10 மணிநேரம்)

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- மனோண்மணீயம் – தமிழின் உரைநடை இலக்கிய வளர்ச்சி-தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் சிறுகததைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

அலகு: 5 தமிழின் ஐந்திலக்கணம்

(8 மணிநேரம்)

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 உயர்கல்விக்கழகம்m, கோயம்புத்தூர் -21. முதல் பதிப்பு - பிப்ரவரி – 2023.

மொத்த மணிநேரம் 48

பார்வை நூல்கள்:

- தமிழ் இலக்கிய வரலாறு தமிழண்ணல், மீனாட்சி புத்தக நிலையம்-மதுரை.
- 2. தமிழ் இலக்கிய வரலாறு வேங்கடராமன்.கா.கோ. கலையகம் பதிப்பகம், நாமக்கல்.
- 3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவ்வை பதிப்பகம், திருவாரூர்
- 4. தற்காலத் தமிழ் இலக்கிய வரலாறு கவிஞர் திலகம் மானூர் புகழேந்தி, நிலாப் பதிப்பகம், 63,பாரதிதாசன் நகர், இராமநாதபுரம், கோவை 641045.

இணையதளம்

- 1. www.tvu.org.in
- 2. www.maduraitamilproject.com

இதழ்கள்

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

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	ı	-	-	-	-	-	-	-	ı	ı	-	-
Average	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUH401

LANGUAGE IV: HINDI IV

SEMESTER IV

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Develop an interest in the appreciation of short stories
- Comprehend the grammatical structures and sentence making
- Understand the language and developing English to Hindi translation skill

COURSE OUTCOMES (COs):

- Learning the literacy knowledge of Hindi specially reading and writing.
- Learning the literary knowledge specially reading and understanding of Hindi short **Stories**
- Learning the history of Hindi literature.
- The ability to translate from Hindi to English and from English to Hindi will be improved.
- Develop a skill in spoken Hindi.

UNIT-I a) Poetry – Lakshmanan ke Bare Me

9 HOURS

- b) Bharath ka Bhagya
- c) Essay Dhokha
- d) Translation Lesson 1 to 3

UNIT-II

a) Poetry – Soorpanakha Ki Visheshatha

9 HOURS

- b) Bahu Ki Vida
- c) Essay Jabaan
- d) Translation–Lesson 4 to 6

UNIT-III

a) Poetry- Kavya Ke AdharPar

10 HOURS

- b) Reed Ki Haddi
- c) Essay Kya Janvar Bhee Sochthi Hai
- d) translation—Lesson -7 to 9

UNIT-IV

a) Khanda Kavya Ke Adhar Par Panchavati

10 HOURS

- b) Rajputhni Ka Badhala
- c) Essay Shradha-Bhakthi
- d) Translation–Lesson 10 to 12

UNIT-V a) Kavya Ke Adhar Par Prakruthik Varnan

10 HOURS

b) Bheem Aur Raakshas

c) Essay – Adhunik Nari

d) Translation – Lesson –13 to 15

TOTAL: 48 HOURS

REFERENCE BOOKS:

1.Poetry: Panchavati

Writer: Mythili Sharan Guptha

Publisher : Bharathiya Sahithya Sangrah

Kanpur – 208002, Uttar Pradesh

2.One Act Play: Adarsh Akanki

Publisher : D.B.Hindi Prachar Sabha

T. Nagar, Chennai – 600017, Tamil Nadu

3.Essay: Nibandh Nishchay

Editor: Dr.Sharadh Ranjan

Publisher: Hindi Sahithya Sammelan Prayag

12.Sammelan Marg, Illahabadh

4.Translation: Anuvadh Abhyas – III

Publisher : D.B.Hindi Prachar Sabha

T.Nagar, Chennai – 600017, Tamil Nadu

CO, PO, PSO Mapping

СО	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	1	1	-	-	-	-	-	_	-	-	-	-	-	-
Average	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

24LUM401 LANGUAGE IV : MALAYALAM IV SEM

SEMESTER IV

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVE (CO):

• Knowledge of contemporary drama contents of Malayalam literature

- Learn Screen play and its techniques. The ability to read drama and expresscriticism about it and the ability to express social thoughts will improve
- There will also be litigation messages in Malayalam and news on speech techniques

COURSE OUTCOME (COs):

- Get a basic knowledge of drama
- Can read and critique Screenplay
- Create interest in art literature courses
- The hope of writing a Drama or a Screen Play
- The idea of creating new works and critique knowledge willimprove.

Unit No.	PART I – MALAYALAM IV	Hours
I	Screen Play - Perumthachan	10
II	Screenplay - Perumthachan	10
III	Drama - Saketham	10
IV	Drama - Saketham	09
V	Drama - Saaketham	09
	TOTAL	48

TEXT BOOKS:

- 1. Perumthachan M.T.VasudevanNair,DC Books
- 2. Saketham C.N.SreekandanNair.DC Books

REFERENCE BOOKS:

- 1. MalayalaNatakaSahithyaCharithram. G Sankara Pillai (Kerala SahithyaAkademi, Trissur)
- 2. Malayala Nataka Sahithya Charithram, Vayala Vasudevan Pillai (Kerala Sahithya AkademiThrissur).
- 3. Natakam- OruPatanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)
- 4. Natakaroopacharcha, Kattumadam Narayanan (NBS, Kottayam)
- 5. Chalachithrasameeksha-Vijayakrishanan.
- 6. Cinemayude Paadangal-VisakalanavumVeekshanavum Jose-K.Manual.

CO, PO, PSO Mapping

CO	PO1	PO2		PO4		PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	=	-	=	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	=	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aver age	3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24LUS401 LANGUAGE IV : SANSKRIT IV

SEMESTER IV

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not required

COURSE OBJECTIVES (CO):

- The fundamental objective of the curriculum is to impart effective science education at the undergraduate level, exposing them to recent trends and developments in the subject.
- Creating scientific temper is another major objective of this curriculum.
- Another major thrust given here is to develop an environmental concern in all activities of the students. 'Go green', the motto of the syllabus emphasizes the urgent need to conserve nature without destruction of natural resources.

COURSE OUTCOMES (COs):

- **Critical Thinking**: Take informed actions after identifying the assumptions that frame students' thinking and actions.
- **Problem Solving**: Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
- Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- **Effective Citizenship**: Demonstrate empathetic social concern and equity centered national development.
- **Environment and Sustainability**: Understand the issues of environmental contexts and sustainable development.

UNIT I 9 HOURS

Introduction to Sanskrit Lyrics and erotic literature.

UNIT II 9 HOURS

Devotional Literature, Important works

UNIT III 10 HOURS

Krishnakarnamrita of Leelasuka (Second Section only)

UNIT IV 10 HOURS

Grammar – Past tense, Declension of personal pronouns

UNIT V 10 HOURS

Simple sentences from Sanskrit Self Teacher

TOTAL: 48 HOURS

TEXT BOOK:

1. Krishnakarnamrita of LeelasukaSri Ramakrishna Mud Mylapore, Chennai.

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	2	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Average	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	•

24LUF401

LANGUAGE IV: FRENCH IV

SEMESTER IV

4H-3C

Instruction Hours/week: L:4 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- Provide the students with an ability to build and enrich their communication skills.
- Help them think and write imaginatively and critically.
- Strengthen their professional skills.

COURSE OUTCOMES (COS):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Make the students proficient communicators in French.	Apply
CO2	Develop learners' ability to understand French.	Understand
CO3	Understand the nuances of listening, speaking and readingFrench.	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 French better.	Apply

Unite – I	a) Leçonb) Communicationc) Grammaired) Lexique	- - -	On fait le ménage! Protester et réagir Le présent progressif, Les pronoms posse La phrase négative (3) Le logement,La maison,Les pièces	9 HOURS ssifs
Unite – II	e) Culturea) Leçonb) Communicationc) Grammaire -	- - Quelo	Paris et ses symboles À propos de logement Exprimer l'intérêt et l'indifférence ques adjectifs et pronoms indéfinis Les verbes lire, rompre et se plaindre	9 HOURS
Unite – III	d) Lexiquee) Culturea) Leçon	- - -	Meubles et équipement,Les tâches ménag Les fêtes et les traditions en France Tous en forme! Accidents et catastrophes	
	b) Communicationc) Grammaired) Lexique	- -	Raconter au passé Le passé composé et l'imparfait Le passé récent, L'expression de la durée Le corps humain : l'extérieur,Le corps hu	5
Unite – IV	e) Culturea) Leçonb) Communication	- - -•	l'intérieur Les maladies et les remèdes La longue histoire de la Francophonie Faire ses études à l'étranger Exprimer la peur et rassurer	10 HOURS

c) Grammaire - Les adjectifs et les pronoms ,indéfi nis : rien,

personne, aucun Les verbes dire, courir et mourir

d) Lexique – Les accidents,Les catastrophes naturelles

e) Culture - Les jeux de la Francophonie.

Unite – V a) Leçon – Bon voyage !La mété 10 HOURS

b) Communication - Exprimer son opinion, Parler de la météo

c) Grammaire -• Les pronoms démonstratifs neutres

Le futur simple, Situer dans le temps

d) Lexique – Le système scolaire,Les formalités pour partir à

l'étranger • La météo

e) Culture- Le français hors de France

TOTAL: 48 HOURS

REFERENCE BOOKS:

- 1. Cocton Marie Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de français**, Didier, paris. 2015.
- Cocton Marie Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud Deldphin, Saison
 1 –
- 3. Cahier d'activites, Dider, Paris, 2015
- 4. Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,Les **exercices de grammaire,Hachette FLE,** Paris,2005
- 5. Christian Beaulieu, Je pratique, Exercises de grammaire A1, Dider, Paris, 2015
- 6. Nathalie BIE, philippe SANTINAN, Grammaire pour adolescents-250 exercises, CLE International, Paris, 2005

WEBSITES:

- 1. http://enseigner.tv5 monde.com/
- 2. bonjourdumonde.com /exercises/contenu/le francais-du- tourisme.html
- 3. http://www.bonjurdefrance.com/
- 4. https://www.lepointdufle.net/

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ave rage	3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-

24ENU401 ENGLISH - IV SEMESTER IV

3H-3C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- Provide the students with an ability to build and enrich their communication skills.
- Help them think and write imaginatively and critically.
- Strengthen their professional skills.

Course Outcomes (COs):

Upon completion of this course, the student 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.	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

UNIT-I 8 HOURS

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

UNIT- II 7 HOURS

Listening Comprehension-Paragraph Writing-Precis Writing-Collocation

UNIT-III 7 HOURS

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

UNIT- IV 7 HOURS

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

UNIT-V 7 HOURS

Punctuation Marks- Figures of Speech

TOTAL: 36 HOURS

TEXT BOOK:

1. Board of Editors (2024). *Proficiency in Communication II*, Karpagam Academy of Higher Education

REFERENCE BOOKS:

- 1.Martin's, St (2013). Oxford Handbook of Writing: Handbook of Writing. 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.

WEB SITES:

- 1. https://www.skillsbuilder.org/blog/top-5-speaking-skills-for-success-in-interviews
- 2. https://www.coursera.org/articles/interviewing-skills

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ave rage	3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-

24BPU401A COST ACCOUNTING

SEMESTER IV

4H-4C

Instruction Hours/week: L: 4 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Accounting Principles and Business Operations.

COURSE OBJECTIVES (CO):

- Understand and explain the fundamental concepts, objectives, and advantages of cost accounting, differentiate it from financial accounting, and prepare a basic cost sheet.
- Apply material inventory control techniques, pricing methods, labor cost accounting, and control methods, including wage payment and incentive schemes, and to analyze and allocate overhead costs using activity-based costing.
- Evaluate and implement different costing methods, handle process losses, value work in progress, reconcile cost and financial accounts, identify profit differences, and conduct cost audits.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand and explain the fundamental concepts, objectives, and advantages of cost accounting, differentiate it from financial accounting, and prepare a basic cost sheet	Understand
CO2	Apply various material inventory control techniques and methods of pricing material issues, along with labor cost accounting and control methods, including different wage payment and incentive schemes	Apply
CO3	Analyze and allocate overhead costs, understand the implications of under- and over-absorption, and apply appropriate treatment for various cost items, including using activity-based costing	Analyze
CO4	Evaluate and implement different methods of costing such as job costing, contract costing, process costing, and service costing, including handling process losses and valuation of work in progress	Evaluate
CO5	Analyze and reconcile cost and financial accounts using both integral and non-integral systems, identify reasons for profit differences, and conduct cost audits	Analyze

UNIT I COST ACCOUNTING

9 HOURS

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 ELEMENTS OF COST: MATERIAL AND LABOR

9 HOURS

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 ELEMENTS OF COST: OVERHEADS

10 HOURS

Classification –Allocation -Apportionment and Absorption of Overheads – Underand Overabsorption - Capacity Levels and Costs -Treatments of certain items in costing like Interest on Capital -Packing Expenses -Bad debts -Research and Development Expenses - Activity Based Cost Allocation.

UNIT IV METHODS OF COSTING

10 HOURS

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

UNIT V BOOK KEEPING IN COST ACCOUNTING

10 HOURS

Total: 48 HOURS

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

TEXT BOOKS

- 1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25thEdition, Kalyani Publishers, New Delhi.
- 2. M.N Arora, (2013) Cost Accounting Principles and Practice, 12thEdition, Vikas Publishing, New Delhi.

REFERENCE BOOKS:

- 1. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
- 2. MinaxiRachchh & GunvantraiRachchh (2015), Cost Accounting Methods and Techniques, Vikas Publishing, New Delhi.
- 3. CA Sachin Gupta (2020), Cost and Management Accounting, Taxmann Publication Pvt. Limited, Chennai
- 4. Charles T. Horngren, Srikant M. Datar, Madhav V.Rajan (2014), Cost Accounting A Managerial Emphasis, 15thEdition, Pearson Education, New Delhi.

WEBSITES:

1. https://swayam.gov.in/nd1_noc20_mg53/preview

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	-	-	-	-	-	-	-	1	-	2	-	3	-	3
CO2	3	-	3	3	-	-	-	-	-	3	-	-	-	-	3	-	3
CO3	3	-	3	3	2	-	-	-	-	3	-	-	2	-	3	-	3
CO4	3	-	3	3	2	-	-	-	-	3	-	-	-	-	3	-	3
CO5	3	-	3	3	2	-	-	-	-	3	-	-	2	-	3	-	3
Average	3	-	3	3	2	-	-	-	-	3	1	-	2	-	3	-	3

24BPU401B COMPANY LAW SEMESTER IV

4H-4C

Instruction Hours/week: L: 4 T: 0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Legal Concepts and Corporate Governance Basics.

COURSE OBJECTIVES (CO):

- Understand the laws related to the constitution, structure, and management team of a company and be familiar with the key personnel in company management.
- Acquire knowledge on the procedures for company meetings and agendas, as well as the standards and laws for corporate governance.
- Learn the online registration and filing process of documents.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

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

UNIT I COMPANIES ACT 2013

9 HOURS

Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company

- Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company - Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation - Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

UNIT II DOCUMENTS 9 HOURS

Memorandum of Association - Meaning - Purpose - Contents - Memorandum of Association and its alteration - Doctrine of Ultra Vires - 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 - Demat system.

UNIT III MANAGEMENT OF COMPANY

10 HOURS

Classification of Directors - Director Identification Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director, Whole time Director, Chief Financial Officer - Manager - Secretary - Committees of Board of Directors - Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV COMPANY MEETINGS

10 HOURS

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

UNIT V ACCOUNTS, AUDIT, DIVIDENDS AND WINDING UP

10 HOURS

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, Insolvency and Bankruptcy code 2016 - Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT).

Total: 48 HOURS

TEXT BOOK:

- 1. Dr. G.K. Kapoor(2018), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 23rd Edition, Taxmann Publication, New Delhi.
- 2. Milind Kasodekar, Shilpa Dixit, Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.

REFERENCE BOOKS:

- 1. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice A Comprehensive Text Book on Companies Act 2013, 22ndEdition, Taxmann Publication, New Delhi.
- 2. M.C Bhandari (2018), Guide to Company Law Procedures, 24thEdition, LexisNexis, New Delhi
- 3. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
- 4. The Institute of Company Secretaries of India (2018), Company Law, M P Printer.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	-	-	-	-	-	-	-	1	-	1	-	3	3	-
CO2	3	1	3	-	-	-	1	-	-	-	-	-	-	-	3	3	-
CO3	3	1	3	2	-	-	1	-	-	-	-	-	-	-	3	2	-
CO4	3	-	3	2	-	-	-	-	-	1	-	-	-	-	3	2	1
CO5	3	-	3	2	1	-	-	-	-	1	-	-	1	-	3	1	1
Average	3	1	3	2	1	-	1	-	-	1	1	-	1	-	3	2.2	1

24BPU402 INCOME TAX LAW AND PRACTICE

Semester IV

5H-3C

Instruction Hours/week: L: 5 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Accounting Principles, understanding basic tax legislation, preparing tax returns, and applying tax planning strategies

COURSE OBJECTIVES (CO):

- Understand the basic concepts of the Income Tax Act, 1961, and the computation of salary and house property income.
- Know the provisions for computing income from other sources and become familiar with the laws for calculating total income and tax liability.
- Assess the total income and tax liability of individuals.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will 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

UNIT I INCOME TAX ACT, 1961

12 HOURS

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

UNIT II COMPUTATION OF INCOME FROM SALARY AND HOUSE PROPERTY 12 HOURS

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

UNIT III Computation of Income – Profits and Gains from Business and Profession:

12 HOURS

Profits and Gains from Business and Profession - Business and Profession - An Overview - Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 - Maintenance of Accounts. Capital Gain: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

UNIT IV COMPUTATION OF INCOME FROM OTHER SOURCES 12 HOURS

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

UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY 12 HOURS

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

Total: 60 HOURS

TEXT BOOKS:

- 1. Gaur and Narang (2021), Income Tax Law and Practice, 51stEdition, Kalyani Publishers, Chennai.
- 2. Dr. H.C Malhotra, Dr. S P Goyal (2021), Income Tax Law and Practice, 61thEdition, Sathya Bawan Publication, New Delhi.

REFERENCE BOOKS:

- 1. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt. Ltd, New Delhi.
- 2. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt. Ltd, New Delhi.
- 3. Dr. Vinod. K. Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt. Limited, New Delhi.
- 4. Monica Singhania Vinod K Singhania (2020), Students Guide to Income Tax including GST, 61st Edition, Taxmann Publication Pvt. Limited, New Delhi.
- 5. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.

WEBSITE:

1. https://www.coursera.org/learn/international-taxation

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	-	3	2	-	3	-	3	-	3
CO2	3	-	-	3	3	-	-	-	-	3	-	-	3	-	3	-	3
CO3	3	-	-	3	3	-	-	-	-	3	-	-	3	-	3	-	3
CO4	3	-	-	3	3	-	-	-	-	3	2	-	3	-	3	-	3
CO5	3	-	2	3	3	-	-	-	-	3	2	-	3	-	3	-	3
Average	3	-	2	3	3	-	-	-	-	3	2	-	3	-	3	-	3

24BPUA401 FINANCI

FINANCIAL REPORTING - II

SEMESTER IV

3H-4C

Instruction Hours/week: L: 3 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with complex financial statements, advanced accounting standards, and detailed financial analysis

COURSE OBJECTIVES (CO):

- Understand the overview of the investment company industry and apply relevant funding strategies.
- Analyze and interpret financial statements and operations of investment companies.
- Evaluate the effectiveness of tools used in investment companies and analyze financial statement reports.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will 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	Apply
	Investment companies.	
CO5	Creation of quality report of financial statement	Create

UNIT I OVERVIEW OF INVESTMENT COMPANY INDUSTRY

7 HOURS

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 INVESTMENT COMPANIES AND FUND

7 HOURS

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 INVESTMENT ACCOUNTS AND FINANCIAL INSTRUMENTS 7 HOURS

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 CAPITAL ACCOUNTS

7 HOURS

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 FINANCIAL STATEMENT OF INVESTMENT COMPANIES 8 HOURS

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.

Total: 36 HOURS

TEXT BOOK:

1. Sanjay Dhamija, —Financial Reporting and Analysis, SULTAN CHAND & SONS Educational Publishers New Delhi, First Edition: 2020.

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	3	-	-	-	-	-	-	2	-	2	-	3	1	1
CO2	3	-	3	3	3	-	-	-	-	3	-	-	-	-	3	1	1
CO3	3	-	-	3	3	-	-	-	-	3	-	-	-	-	3	1	1
CO4	3	-	3	3	3	-	-	-	-	3	2	-	2	-	3	1	1
CO5	3	-	3	3	3	-	-	-	-	3	-	-	2	-	3	1	1
Average	3	-	3	3	3	-	-	-	-	3	2	-	2	-	3	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU403 RETAIL, CPG AND MARKET RESEARCH

SEMESTER IV

6H-3C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Marketing Principles including industry trends, consumer insights, and effective research methodologies.

COURSE OBJECTIVES (CO):

- Introduce market research, differentiate it from marketing research, and explore various tools and methodologies, including consumer research and marketing methodologies.
- Understand the characteristics of FMCG, industry classification, major players in the food and beverage sector, and the basics of retailing, including retail formats, functions, and retail research methodologies.
- Explore the usage of panel data, consumer panel applications, media research methodologies, and stages of new product development.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Identify and differentiate between market research and	Understand
	marketing research.	
CO2	Analyze FMCG characteristics, industry classifications, and	Analyze
	major players.	
CO3	Evaluate retailing basics, retail formats, and functions, and	Evaluate
	understand retail research methodologies.	
CO4	Apply consumer research concepts, marketing	Apply
	methodologies, and understand new product development	
	stages.	
CO5	Demonstrate knowledge of panel data usage, consumer panel	Apply
	applications, and media research methodologies.	

UNIT I INTRODUCTION ABOUT MARKET RESEARCH

14 HOURS

What is market research, How does it differ from marketing research? Different market research tools and research methodologies.

UNIT II CONSUMER PACKAGED GOODS

14 HOURS

Characteristics of FMCG Products, Consumer Goods Industry, Classification Introduction, Consumer Packaged Goods Food and beverage industry classification, Major Players.

UNIT III RETAILING AND RETAIL RESEARCH

14 HOURS

Basics of Retailing: What is retailing, Significance of Retail and the future of Retailing Retail Formats - Strategy behind different formats of Retail Function of a Retailer - Retail Function Flow Global Retailers.

Retail Research: Characteristics of Retail Data, Retail Research Reports, Product Coding, Product Reference, Product Features, Features coding, Items coding, Store reference, Price Range.

UNIT IV CONSUMER RESEARCH

15 HOURS

Consumer Research, Consumer Marketing Research, Consumer Marketing Research, Key Consumer Research Methodologies, Key Consumer Research Methodologies, Stages of New Product Development.

UNIT V PANEL SERVICES AND MEDIA RESEARCH

15 HOURS

Panel Services: What is Panel data, Uses of Consumer Panel, Panel Research Reports.

Media Research: Media Research, Media Data, Characteristics of Media Data, Importance of media data validation, Media research report.

Total: 72 HOURS

TEXT BOOK:

1. Tata Consultancy Services BPS study material

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	2	-	-	-	-	-	3	1	1
CO2	3	-	-	3	-	-	-	-	-	-	-	-	-	-	3	1	1
CO3	3	-	-	3	3	2	-	1	-	-	1	-	-	-	-	1	1
CO4	3	-	1	3	3	-	-	-	-	-	-	-	-	-	3	1	1
CO5	3	1	-	3	3	2	-	-	2	-	-	-	-	-	-	1	1
Average	3	1	1	3	3	2	-	1	2	-	1	-	-	-	3	1	1

^{1 -} Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU404

CAMPUS TO CORPORATE TRANSITION

SEMESTER IV

4H-3C

Instruction Hours/week: L: 4 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Business Concepts, Information Technology and knowledge on Career Development.

COURSE OBJECTIVES (CO):

- Introduce students to corporate history, the BPS industry, and the differences between campus and corporate environments, while developing essential corporate etiquette skills.
- Develop key professional skills including analytical thinking, listening, time management, teamwork, assertiveness, stress management, and interview techniques.
- Enhance English communication abilities through grammar, phonetics, conversation, reading, listening, vocabulary, writing, and advanced skills via recitation, interviews, group discussions, presentations, and performances.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Introduce corporate history, BPS industry, and differences	Understand
	between campus and corporate environments.	
CO2	Develop corporate etiquette skills including dressing,	Apply
	workplace, business, email, telephone, meeting, and	
	presentation skills.	
CO3	Develop analytical, listening, time management, teamwork,	Analyze
	assertiveness, stress management, and interview skills.	
CO4	Enhance grammar, phonetics, conversation skills, reading,	Apply
	listening, vocabulary, and writing abilities in English.	
CO5	Develop advanced English communication skills through	Apply
	recitation, interviews, group discussions, presentations, and	
	performances.	

UNIT 1 OVERVIEW OF CORPORATE AND BPS INDUSTRY

9 HOURS

Overview of Corporate: Introduction to Corporate - History of Corporate Overview of BPS Industry: Introduction - History of BPS - Benefits of BPS - BPS Industry in World - BPS Industry in India - TCS BPS.

Difference between campus and Corporate: — Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language — Establish and maintain relationship — Respect others - Be Confident - Keep on learning - Consider the body language.

UNIT II GROOMING FOR CORPORATE

9 HOURS

Corporate Etiquettes - Dressing and grooming skills - Workplace etiquette - Business etiquette - E- Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills

UNIT III PROFESSIONAL COMPETENCIES

10 HOURS

Analytical Thinking - Listening Skills - Time management - Team Skills - Assertiveness - Stress Management - Participating in Group Discussion - Interview facing - Ownership - Attention to Detail.

UNIT IV ELEMENTARY LEVEL ENGLISH COMMUNICATION 10 HOURS

Grammar – Phonetics – One on one basic conversation skill practice Intermediate Level English Communication: Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

UNIT V ADVANCED LEVEL ENGLISH COMMUNICATION

10 HOURS

Recitation of short stories - Interview Skills - Group Discussion - Social Conversation Skills - Presentation - One Act Plays.

Total: 48 HOURS

TEXT BOOK:

1. Tata Consultancy Services BPS study material

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2
CO2	3	-	3	-	-	-	1	-	-	1	-	-	-	-	2	1	1
CO3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
CO4	3	-	3	-	-	-	-	-	-	-	1	-	-	-	-	1	1
CO5	3	-	3	-	-	-	-	-	1	-	-	-	-	-	-	3	3
Average	3	-	3	-	-	-	1	-	1	1	1	-	-	-	2	1.6	1.6

^{1 -} Low, 2 - Medium, 3 - High, '-' - No Correlation

24VAC401 CYBER SECURITY AND UNIVERSAL HUMAN VALUES

SEMESTER IV

1H-1C

Instruction Hours/week: L: 1 T: 0 P:0 Marks: Internal:40 External: 60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

- Learn key concepts and algorithms in data encryption, and demonstrate the application of block encryption modes and hashing algorithms in real-life scenarios.
- Examine various cyber security threats and hacker techniques to evaluate risks and develop strategies for preventing unauthorized access.
- Understand universal human values and their role in promoting harmony and happiness in personal and interpersonal relationships, while assessing the connection between cyber security and personal values.

COURSE OUTCOMES (CO's):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Describe key concepts and algorithms in data encryption, like DES and AES.	Remember
CO2	Use different block cipher modes and hash functions (e.g., MD5, SHA) in real scenarios for secure data.	Apply
CO3	Analyze cyber security threats and evaluate hacker techniques (like SQL injection), suggesting countermeasures.	Analyze
CO4	Combine human values with cyber security to promote personal and social harmony and happiness.	Create
CO5	Critically assess the state of cyber security and its connection to personal values and aspirations.	Evaluate

UNIT I INTRODUCTION TO SECURITY

2 HOURS

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

UNIT II PUBLIC KEY CRYPTOGRAPHY AND HASH ALGORITH

2 HOURS

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

UNIT III FUNDAMENTALS OF CYBER SECURITY

2 HOURS

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 INTRODUCTION OF UNIVERSAL HUMAN VALUES

3 HOURS

Purpose and motivation for the course, recapitulation from universal human values I. Self-exploration-what is it? – its content and process; 'Natural Acceptance' and Experiential Validation- as a process for self-exploration. Continuous Happiness and prosperity. A look at

basic human Aspiration. Right understanding, Relationship and physical Facilities-the basic requirements for fulfillment of aspirations of every human being with their correct priority. Understanding Happiness and prosperity correctly- A critical appraisal of the current scenario. Method of fulfill the above human aspirations: understanding and living in harmony at various levels.

UNIT - V UNDERSTANDING HARMONY IN THE HUMAN BEING – HARMONY IN MYSELF 3 HOURS

Understanding human being as a co-existence of the sentiment 'I' and the material 'Body'. Understanding the needs of self ('I') and 'Body' – sukh and Suvidha. Understanding the body as an instrument of 'I' (I being the doer, seer and enjoyer). Understanding the characteristics and activities of 'I' and harmony in 'I'. Understanding the harmony of I with the Body: Sanyam and helth; correct appraisal of physical needs, meaning of prosperity in detail. Programs to ensure Sanyam and health.

TOTAL: 12 HOURS

TEXT BOOKS:

- 1. Gaur, R.R., Sangal, R and Bagaria, G.P., (2010). A foundation course in Human Values and professional Ethics, Excel books, New Delhi.
- 2. Schumacher. E.F, Small is Beautiful: Economics as If People Mattered, Perennial Library.
- 3. Cecile Andrews, (2006). Slow is Beautiful, New Society Publishers.
- 4. William Stallings, "Cryptography and Network Security", Pearson Education, 6th Edition, 2013.

REFERENCE BOOKS:

- 1. Joseph Cornelius Kumaruppa, (Digitized 30 Oct 2019). The Economy of Permanence.
- 2. Mahatma Gandhi, (1983). The Story of My Experiments with Truth.
- 3. Maulana Abul Kalam Azad, (2017). *India Wins Freedom*, Create Space Independent Publishing Platform.
- 4. Romain Rolland, (1952). *The Life of Vivekananda and the Universal Gospel*, Advaita ashrama.
- 5. Charles P. Pfleeger Shari Lawrence Pfleeger Jonathan Margulies, Security in Computing, 5th Edition, Pearson Education, 2015

WEB SITES:

- 1. http://www.arvindguptatoys.com/arvindgupta/gandhiexperiments.pdf
- 2. http://www.sanipanhwar.com/India%20Wins%20Freedom%20%20Maulana%20Abul%20Kalam%20Azad
- 3. https://estudantedavedanta.net/The-Life-Of-Vivekananda-And-The-Universal-Gospel.pdf
- 4. Web resources from NDL Library,
- 5. E-content from open-source libraries

CO, PO, PSO Mapping

	- , -	,															
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15	PSO ₁	PSO2
CO1	1	-	2	1	-	-	1	-	-	-	-	3	-	-	2	-	-
CO2	1	-	-	-	-	-	1	-	-	-	-	-	-	-	2	3	2
CO3	1	-	-	-	2	-	1	-	-	-	-	-	-	-	2	-	-
CO4	1	-	-	-	-	-	3	-	-	-	-	-	-	-	3	-	1
CO5	1	-	-	3	-	-	1	-	-	-	-	-	1	-	3	2	1
Average	1	-	2	2	2		3	-	-	-	-	-	•	-	3	2.5	1.3

24BPU501 MANAGEMENT ACCOUNTING

SEMESTER V

7H-5C

Instruction Hours/week: L: 6 T: 1 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic budgeting, financial performance analysis, and strategic decision-making.

COURSE OBJECTIVES (CO):

- Gain a thorough grasp of management accounting principles, focusing on techniques for cost control and management.
- Develop expertise in analyzing financial statements through horizontal, vertical, and ratio analyses to enhance decision-making capabilities.
- Apply methods such as standard costing and variance analysis to evaluate performance and enhance strategies for cost management effectively.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain a comprehensive understanding of management accounting	Understand
	principles, including cost control and cost management	
	techniques.	
CO2	Develop proficiency in analyzing financial statements using	Analyze
	horizontal, vertical, and ratio analysis for effective decision-	
	making.	
CO3	Apply standard costing and variance analysis methods to assess	Apply
	performance and improve cost management strategies.	
CO4	Demonstrate the ability to make informed decisions using	Evaluate
	marginal costing, cost-volume-profit analysis, and break-even	
	analysis.	
CO5	Acquire skills in budgeting and budgetary control, including zero-	Apply
	based budgeting and performance budgeting, to enhance financial	
	planning and control.	

UNIT I MANAGEMENT ACCOUNTING

16 HOURS

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

UNIT II FINANCIAL STATEMENT ANALYSIS

17 HOURS

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

UNIT III STANDARD COSTING

17 HOURS

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

UNIT IV MARGINAL COSTING AND DECISION MAKING

17 HOURS

Absorption versus Variable Costing: Distinctive Features and Income Determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break- even Analysis-Algebraic and Graphic Methods. Angle of Incidence- Margin of Safety - Key Factor - Determination of Cost Indifference Point.

UNIT V BUDGETARY CONTROL AND CONTEMPORARY ISSUES 17 HOURS

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\

Total: 84 HOURS

TEXT BOOKS:

- 1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
- 2. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A Textbook of Accounting for Management, 4thEdition S. Chand Publishing, New Delhi.

REFERENCE BOOKS:

- 1. Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015), Management and Cost Accounting, 6th Edition, Pearson Education, New Delhi.
- 2. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
- 3. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

WEBSITE:

1. https://swayam.gov.in/nd1_noc20_mg65/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	3	1	-	-	-	-	-	-	-	-	-	-	2	2
CO2	3	-	3	3	-	-	-	-	-	1	-	-	-	-	2	2	2
CO3	3	-	3	3	-	1	-	-	2	-	-	-	-	-	2	2	2
CO4	3	-	3	3	-	-	-	-	2	-	-	-	-	-	-	2	2
CO5	3	-	3	3	-	-	1	-	2	-	-	-	-	-	2	2	2
Average	3	-	3	3	1	1	1	-	2	1	-	-	-	-	2	2	2

24BPU502 FINANCIAL MANAGEMENT

SEMESTER V

6H-5C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Accounting Principles and Investment Principles.

COURSE OBJECTIVES (CO):

- Gain an understanding of financial management and planning, focusing on the scope, objectives, and key activities necessary to estimate a company's financial needs.
- Apply compounding and discounting techniques for monetary calculations and utilize financial statement analysis to evaluate performance effectively.
- Analyze the costs associated with diverse financing sources and assess capital structure theories to determine the most optimal approach.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms
		Level
CO1	Understand the scope, objectives, and key activities in financial	Understand
	management and financial planning to estimate a firm's financial	
	requirements.	
CO2	Apply compounding and discounting techniques to calculate money	Analyze
	values and use financial statement analysis for performance	
	evaluation.	
CO3	Analyze the cost of different financing sources and evaluate capital	Analyze
	structure Analyze theories to determine an optimal capital structure.	
CO4	Evaluate the capital budgeting process using methods like NPV and	Evaluate
	IRR, and understand the impact of financial leverage.	
CO5	Create effective dividend policies using various models and manage	Create
	working capital through cash, receivables, and inventory	
	management techniques.	

UNIT I FINANCIAL MANAGEMENT

14 HOURS

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

UNIT II TIME VALUE OF MONEY

14 HOURS

Introduction Process of Compounding and Discounting - Future Value - Present value. Valuation of bonds and shares: Introduction - intrinsic value - book value - Risk and Return-Concept and Calculation (including Capital Asset Pricing Model). Financial Statement Analysis: Interpretation & Analysis of fund flow statement -

Cash Flow Statement - Financial Ratio - Common Size Statement - Comparative statement - Trend Analysis - Time Series.

UNIT III FINANCING DECISIONS

14 HOURS

Meaning of Cost of Capital - Sources of finance – Components' of Cost of Capital - Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) - Capital Structure - Theories of Capital Structure - Net Income, Net Operating Income, MM Hypothesis, Traditional Approach - Determination of Capital Structure.

UNIT IV CAPITAL BUDGETING

15 HOURS

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

UNIT V DIVIDEND DECISIONS

15 HOURS

Total: 72 HOURS

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

TEXT BOOK:

- 1. Pandey. I.M. (2016). Financial Management, 11th Edition, Vikas Publishing House, New Delhi.
- 2. Khan, M.K. and Jain, P.K (2017). Financial Management, 7th Edition, McGraw Hill, New Delhi

REFERENCE BOOKS:

- 1. Chandra, P. (2017). Financial Management Theory and Practice, 9th Edition, McGraw Hill, New Delhi.
- 2. C.Paramasivan and T.Subramanian (2018), Financial Management, 1st Edition, New Age International Pvt. Limited, New Delhi.
- 3. Eugene F. Brigham Michael C. Ehrhardt (2017), Financial Management Theory and Practice, 15th Edition Cengage Publication, New Delhi.
- 4. Vanhorne, J.C and Wachowicz, J.M Jr. (2015). Fundamentals of Financial Management. 13th Edition, Pearson Education, New Delhi.
- 5. Lawrence J. Gitman, Chad J. Zutter (2017), Principles of Managerial Finance, 13th Edition, Pearson Education, New Delhi.

WEBSITE:

6. https://swayam.gov.in/nd2_cec20_mg10/preview

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	3	3	-	-	-	-	-	-	-	-	-	2	1	1
CO2	3	-	2	-	3	2	-	-	-	-	-	-	-	-	2	1	1
CO3	3	-	2	3	-	2	-	-	-	-	-	-	-	-	2	1	1
CO4	3	-	-	3	3	2	-	-	-	-	-	-	-	-	2	1	1
CO5	3	1	-	3	3	-	-	-	-	-	-	-	-	1	-	1	1
Average	3	1	2	3	3	2	-	-	-	-	-	-	-	1	2	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPUA501

SUPPLY CHAIN MANAGEMENT

SEMESTER V

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Introduction to Business and Operations Management.

COURSE OBJECTIVES (CO):

- Introduce the fundamentals of business operations, outsourcing trends, organizational types, and supply chain management (SCM) overview.
- Understand sourcing and procurement practices, contract lifecycle management, and the role of technology in these processes, along with after-market services, warranty management, sales order management, master data management, logistics, and warehouse management.
- Comprehend and apply inventory management principles through analysis of case studies, presentations, and discussions.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Introduce basics of businesses, outsourcing trends, types of	Understand
	organizations, and SCM overview.	
CO2	Apply sourcing, procurement practices, contract lifecycle, and technology interventions in sourcing and procurement in real time business	Apply
CO3	Comprehend after-market services, warranty management, and sales order management processes.	Understand
CO4	Understand master data management, logistics fleet, and warehouse management processes and technology interventions.	Understand
CO5	Comprehend inventory management principles and analyze inventory-related case studies through presentations and discussions.	Analyze

UNIT I BASIC CONCEPTS

14 HOURS

Basics of Businesses, Outsourcing Need and its current Trend - Types of Business Organizations - Business Partnerships - Types of BPSs - Merits and De-Merits on various BPS options - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in SCM Outsourcing. An Overview to SCM - Supply Chain - Definition and Meaning - Supply Chain Structure - Importance of Supply Chain - Supply Chain Elements - Supply Chain Phases - Process views of Supply chain.

UNIT II SOURCING & PROCUREMENT AND CONTRACT MANAGEMENT

14 HOURS

Sourcing & Procurement - Sourcing and Types of Sourcing - Components of Sourcing (Spend Analysis, RFx, Auction, Contract) - Understanding the Sourcing requirement -

Procurement Practice - Procurement Lifecycle - Purchasing cycle - Receiving and Analyzing - Purchase requirements - Establishing Specifications includes: Supplier Screening Supplier Verification & Supplier selection, Mange contracts & Catalogs, Create Req, Req Workflow & Approval, PO Management, Spend Management, Technology Intervention in Sourcing and Procurement.

Contract Management - Contract a Legal binding factor and the necessity - Request - Creation of Contract - Negotiate - Determine the Price, Terms and Condition - Approval - Obtaining necessary Legal and other approvals - Execute - Setting into effect - Comply/Amend - Technology Intervention in Contract Management.

UNIT III AFTER MARKET SERVICES ANDSALES ORDER MANAGEMENT 14 HOURS

After Market Services - Warranty Management - After Market Services Requirement - Meaning and Definition - Incident Management / Claims Processing - Warranty Eligibility - Check Process - Annual Maintenance Contract/ Fault Management - Return material Authorization - Parts Management/Repairs - Logistics Involvement.

Sales Order Management - Meaning and Definition - Inquiry to - Order - Order Entry - Order Fulfillment - Electronic Data Interchange and Return Material - Authorization - Reporting - Technology Intervention in SOM, How Tools help fasten/automate the SOM process.

UNIT IV MASTER DATA MANAGEMENT, LOGISTICS FLEET AND WAREHOUSE MANAGEMENT

15 HOURS

Master Data Management - MDM, Why a Master Data Management is required and its Purpose? - Types of Data Management (Item, Customer, Vendor and Supplier) - Data Onboarding - Data Cleansing and Maintenance. - Technology Intervention in MDM, How Tools help fasten/automate the SOM process.

Logistics Fleet and Warehouse Management - Logistics Fleet - Meaning, Definition and Benefits - Types of Fleet in Goods Transportation - Warehouse Management - Meaning, Definition and Benefits - Functions and Benefits of Warehouse - Benefits of efficient Warehouse Management - Technology Intervention in Logistics and Fleet management.

UNIT V INVENTORY MANAGEMENT AND CASE STUDIES 15 HOURS

Inventory Management - Meaning and Definition - Classification of Inventory - Inventory Carrying Cost - Just in Time Inventory - Types of Inventory.

Case studies with viva, presentations.

TEXT BOOK:

1. Tata Consultancy Services BPS study material

Total: 72 HOURS

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	1	2
CO2	3	-	-	2	-	-	-	-	3	-	-	-	-	-	2	2	1
CO3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO4	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
CO5	3	-	1	-	-	1	-	-	3	-	-	-	-	-	-	1	2
Average	3	-	1	2	-	1	-	-	3	-	1	-	-	-	2	1.4	1.6

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU503 BUSINESS PROCESS SERVICES IN CAPITAL MARKET

SEMESTER V

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Finance and Investment Principles, Legal and Regulatory Framework.

COURSE OBJECTIVES (CO):

- Understand the types of securities, financial markets, trade participants, regulatory frameworks, investment banking fundamentals, trade life cycle, collateral management, corporate actions, and mutual fund operations.
- Apply theoretical knowledge of capital markets in business process services (BPS) operations, focusing on fund expenses, transfer agency, hedge fund strategies, private equity operations, fund accounting, NAV calculations, and performance reporting.
- Comprehend and manage counterparty credit risk and market risk, emphasizing their importance in financial operations.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand types of securities, financial markets, trade	Understand
	participants, and regulatory frameworks.	
CO2	Demonstrate comprehension of investment banking	Apply
	fundamentals, trade life cycle, collateral management, and	
	corporate actions.	
CO3	Apply knowledge of mutual fund transactions, fund expenses,	Apply
	transfer agency, and hedge fund strategies in BPS operations.	
CO4	Analyze private equity operations, fund accounting, NAV	Analyze
	calculations, and performance reporting in asset management.	
CO5	Apply counterparty credit risk management and market risk	Apply
	management in financial operations.	

UNIT I INTRODUCTION TO CAPITAL MARKETS

14 HOURS

Types of Securities - Equities - Fixed Income & Govt. Securities - Derivatives - OTC Products - Participants in a Trade & Global Financial Markets - Financial Markets - Exchange - OTC Products and Financial Markets - Participants in a Trade - Overview of regulators & important regulations

UNIT II INVESTMENT BANKING

14 HOURS

Basics of Investment Banking-Trade Life Cycle - Clearing and Settlement - Securities Lending - Prime Brokerage - Collateral Management - Corporate Actions - Mandatory & Voluntary - Corporate Actions: How they affect securities.

UNIT III MUTUALFUNDS AND HEDGE FUNDS

14 HOURS

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency

Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies.

UNIT IV PRIVATE EQUITY AND FUND ACCOUNTING & NAV CALCULATIONS PRIVATE EQUITY: 15 HOURS

Private Equity - Understanding Private Equity Operations

Fund Accounting & NAV calculations - Performance reporting - Reconciliations in Asset Management

UNIT V RISK MANAGEMENT

15 HOURS

Counterparty Credit Risk Management - Market Risk Management

Total: 72 HOURS

TEXT BOOK:

1. Tata Consultancy Services BPS study material

WEBSITES:

- 1. NPTEL: https://youtu.be/yI8QdVv2coE
- 2. NPTEL:https://youtu.be/uxvgUEMcdpU
- 3. NPTEL:https://youtu.be/ope5Y3Mrsaw
- 4. NPTEL:https://youtu.be/Izzxjks9AO8
- 5. NPTEL:https://youtu.be/zo_dLUoyqjc

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1	1
CO2	3	-	-	-	-	-	-	-	3	-	3	-	-	-	3	2	1
CO3	3	-	-	-	-	-	-	-	3	-	3	-	-	-	3	1	1
CO4	3	-	2	-	-	-	-	1	-	-	-	-	-	-	3	2	1
CO5	3	-	2	-	-	-	-	-	3	-	3	-	-	-	3	1	1
Average	3	-	2	-	-	-	-	1	3	-	3	-	-	-	3	1.4	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU504A INDIRECT TAXATION SEMESTER V

5H-4C

Instruction Hours/week: L: 5 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Accounting Principles, Outline of taxes.

COURSE OBJECTIVES (CO):

- Learn and calculate GST liabilities, understand how to register for GST, and apply its provisions.
- Effectively communicate concepts and provisions of indirect taxation both orally and in writing.
- Acquainted knowledge with GST standards, customs laws, and their practical applications for lifelong use.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

Cos	Course Outcomes	Blooms
		Level
CO1	Understand the background, constitutional powers, administration of indirect taxes in India, and the basics and framework of GST.	Understand
CO2	Apply the concepts of taxable events, supply, levy and collection of CGST and IGST, and exemptions under GST.	Apply
CO3	Analyze the concepts of time, value, and place of taxable supply, and understand input tax credit and GST liability computation.	Analyze
CO4	Evaluate procedural compliance under GST, including registration, tax invoicing, accounting, returns, payments, refunds, and audits.	Evaluate
CO5	Create an understanding of the Customs Act, including the levy and collection of duties, classification, valuation, and import/export procedures.	Create

UNIT I CONCEPT OF INDIRECT TAXES:

12 HOURS

Concept of Indirect Taxes at a Glance: Background - Constitutional powers of taxation - Indirect taxes in India - An overview - Pre-GST tax structure and deficiencies - GST Council - Administration of Indirect Taxation in India - Existing tax structure - **Basics of Goods and Services Tax 'GST':** Basics concept and overview of GST - Constitutional Framework of GST - GST Model - CGST / IGST / SGST / UTGST.

UNIT II CONCEPT OF SUPPLY:

12 HOURS

Taxable Event - Concept of supply including composite and mixed supply - Levy and collection of CGST and IGST- Composition scheme & Reverse Charge Mechanism - Exemptions under GST.

UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY:

12 HOURS

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 PROCEDURAL COMPLIANCE UNDER GST:

12 HOURS

Registration - Tax Invoice - Debit & Credit Note - Account and Record - Electronic way Bill - Returns - Payment of Tax - Refund Procedures - Audit.

Basic overview on Integrated Goods and Services Tax (IGST) - Union Territory Goods and Services tax (UTGST) and GST Compensation to States.

UNIT V OVERVIEW OF CUSTOMS ACT:

12 HOURS

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 - 70% theory and 30% problems

Total: 60 HOURS

TEXT BOOK

1. V S Datey, Indirect Taxes Law and Practice (2020), 42ndEdition, Taxmann Publication, New Delhi.

REFERENCE BOOKS:

- 1. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18thRevised Edition, Sahitya Bhawan Publications, New Delhi.
- 2. Dr Girish Ahuja, Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th Edition, Wolters Kluwer India Private Limited, New Delhi.
- 3. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1stEdition, KSK Publisher and Distributors, New Delhi.
- 4. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/

WEBSITES:

- 1. https://icmai.in/TaxationPortal/GST/index.php
- 2. https://swayam.gov.in/nd2_nou20_cm02/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO ₃	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	3	-	-	-	-	3	1	1
CO2	3	-	-	3	-	-	-	-	-	3	-	-	-	-	3	2	2
CO3	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
CO4	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
CO5	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
Average	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1.2	1.2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU504B

MANAGING BUSINESS PROCESSES - I

SEMESTER V

5H-4C

Instruction Hours/week: L: 5 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Introduction to Business and Operations Management.

COURSE OBJECTIVES (CO):

- Introduce process management concepts, including process definition, core vs. support processes, internal vs. end users, and the outsourcing environment, along with the BPS life cycle and value creation processes.
- Understand and apply metrics management, including SLAs, business and operations metrics, target setting, process mapping techniques, levels, symbols, SIPOC, Kano model, and customer expectations.
- Comprehend risk management principles, types, and effective mitigation strategies.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand of process definition, core vs. support processes,	Understand
	and internal vs. end users.	
CO2	Demonstrate comprehension of outsourcing dynamics, BPS life	Apply
	cycle, and value creation.	
CO3	Analyze metrics management principles, SLAs, and target	Analyze
	setting strategies.	
CO4	Apply process mapping methods, including SIPOC, Kano	Apply
	model, and customer expectations.	
CO5	Apply risk management principles and strategies to mitigate	Apply
	operational, financial, and strategic risks.	

UNIT I INTRODUCTION TO PROCESS MANAGEMENT:

12 HOURS

Process Definition - Recognition of Business Processes - Core Processes Vs Support Processes - Components of Process Management - Understanding Internal customer Vs End User

UNIT II BPS OVERVIEW

12 HOURS

Outsourcing Environment - Need for Outsourcing - Business Processes outsourced to India - . BPS Life Cycle - Sales/ Solutioning - Transition - Steady State - Value Creation.

UNIT III METRICS MANAGEMENT

12 HOURS

Overview of Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics - Target Setting

UNIT IV MAPPING 12 HOURS

Process Mapping Techniques - Process Levels - Process Mapping - Symbols, SIPOC - Kano Model - SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing.

UNIT V RISK MANAGEMENT

12 HOURS

Introduction to Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans.

Total: 60 Hours

TEXT BOOK:

1. Tata Consultancy Services BPS study material

WEBSITES:

- 1. NPTEL: https://youtu.be/zo_dLUoyqjc
- 2. NPTEL:https://youtu.be/ZIHXB0bF7jI
- 3. NPTEL:https://youtu.be/_ByfzB_6x8g
- 4. NPTEL:https://youtu.be/ZGjXFkdGeNU
- 5. NPTEL:https://youtu.be/mwpsjfFup54

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	2	-	2	-	-	-	2	1	2
CO2	3	-	-	-	-	-	-	-	2	-	2	-	-	-	-	1	2
CO3	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-	1	2
CO4	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-	1	2
CO5	3	-	3	3	-	-	-	-	-	-	-	-	-	-	2	1	2
Average	3	-	3	3	-	-	-	-	2	-	2	-	-	-	2	1	2

^{1 -} Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU591 INTERNSHIP - II SEMESTER V

0H-2C

Instruction Hours/week: L: 0 T: 0 P:0 Marks: Internal:100 External:0 Total:100

End Semester Exam: - Hours

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

- Explore career options before graduation and connect theoretical knowledge with practical experience.
- Assess interests and abilities in their chosen field of study.
- Cultivate work habits, attitudes, and critical skills essential for success in job interviews and beyond.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Explore career alternatives prior to graduation & integrate	Understand
	theory and Practice	
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	Apply
	skills in the job interview process	
CO5	Build a record of work experience	Create

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	1	1	-	-	-	-	-	2	-	-	-	-	2	2
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	2	2
CO3	3	-	-	-	-	-	-	-	-	-	2	-	3	-	-	2	2
CO4	3	2	2	-	-	-	2	-	-	-	2	2	-	-	-	1	1
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3
Average	3	2	2	1	1	-	2	-	-	-	2	2	3	-	-	2	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU601 PRINCIPLES OF AUDITING

SEMESTER VI

6H-5C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Financial Accounting and Business Law.

COURSE OBJECTIVES (CO):

- Understand the educational, professional, and regulatory prerequisites needed for auditor qualification.
- Differentiate between various audit types and assess their advantages and disadvantages.
- Understand vouching methods, the nature of internal auditing, and their scope.

COURSE OUTCOMES

Learners should be able to

COs	Course Outcomes	Blooms Level
CO1	Recall the educational, professional, and legal requirements necessary to qualify as an auditor.	Remembering
CO2	Differentiate between various types of audits and evaluate their merits and demerits.	Evaluate
CO3	Demonstrate an understanding of vouching techniques and the nature and scope of internal auditing.	Apply
CO4	Discuss the appointment, rights, and duties of auditors in company audits, as well as liabilities associated with their role	Understand
CO5	Analyze the contents and types of audit reports, as well as the auditors' decision-making processes regarding asset purchase and sale in audit contexts, including auditing computerized accounts.	Analyse

UNIT I INTRODUCTION TO AUDITING

14 HOURS

Definition - General objectives of auditing - Advantages and limitations of auditing - Auditing and investigation - Qualification of an Auditor.

UNIT II TYPES OF AUDIT

14 HOURS

Continuous Audit - Final Audit - Interim Audit - Balance Sheet Audit - Merits and Demerits - Audit procedure - Planning of Audit - Audit programme- Audit note book - Audit working papers - Internal control - Internal check - Internal checks as regards cash - wages - sales etc - Position of external auditors to Internal Audit.

UNIT III VOUCHING 14 HOURS

Vouching of cash transactions - Trading transactions - Impersonal ledger – Definition - Nature and Scope of Internal Auditing - Auditor position - Auditors Duty Regarding Depreciation - Reserves and Provisions.

UNIT IV COMPANY AUDIT

15 HOURS

Appointment and removal of auditor - Rights and duties of company auditors - Liabilities - Audit of share capital and share transfer.

UNIT V AUDIT REPORT

15 HOURS

Contents and types - Auditors decision regarding the purchase and sale of asset - Audit of Computerized Accounts - Electronic Auditing.

Total: 72 HOURS

TEXT BOOKS:

- 1. Tandon, B.N. (2019). Principles of Auditing. New Delhi: S. Chand & Company.
- 2. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2017). Auditing Theory and Practicals. Mumbai: Himalaya Publishing House.

REFERENCE BOOKS:

- 1. Saxena. (2009). Principles and practices of Auditing. Mumbai: Himalaya Publishing House.
- 2. Kamal Gupta. (2010). Contemporary Auditing. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
- 3. Ramaswamy, M.S. (2010). Principles and Practices of Auditing. New Delhi: Vikas Publishing House Pvt Ltd.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	3	3	-	-	-	-	3	3
CO2	-	-	2	2	-	-	-	-	2	-	-	-	-	-	-	3	3
CO3	-	1	-	-	-	1	-	1	-	-	-	-	-	-	-	3	3
CO4	-	-	-	-	-	-	3	-	-	-	-	3	3	-	-	3	3
CO5	-	-	-	2	-	-	-	2	-	-	-	-	-	-	2	3	3
Average	3	1	2	2	-	1	3	1.5	2	3	3	3	3	-	2	3	3

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU602A ENTREPRENEURSHIP SEMESTER VI

6H-5C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Business, Marketing Principles and Business Communication.

COURSE OBJECTIVES (CO):

- Understand the concept of entrepreneurship, including its scope, importance, necessary skills, and different types of business entities along with their economic roles and managerial functions.
- Gain insights into women entrepreneurship, covering economic empowerment, growth factors, challenges, and potential solutions, as well as sources of business ideas, feasibility studies, and developing and presenting business plans or project proposals.
- Learn about government assistance and business incubation in promoting entrepreneurship, including types and benefits of business incubators and facilitators in India.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain a comprehensive understanding of entrepreneurship, including	Understand
	its scope, importance, and the skills required to be successful.	
CO2	Develop insights into different types of business entities, their	Understand
	economic roles, and the managerial functions necessary for small	
	business success.	
CO3	Acquire knowledge about women entrepreneurship, including	Understand
	economic empowerment, growth factors, challenges, and potential	
	solutions.	
CO4	Learn about sources of business ideas, feasibility studies, and the	Evaluate
	process of developing and presenting business plans or project	
	proposals for external evaluation.	
CO5	Understand the role of government assistance and business	Apply
	incubation in promoting entrepreneurship, including types and	11 7
	benefits of business incubators and facilitators in India	

UNIT I ENTREPRENEURSHIP

14 HOURS

Meaning, Scope and Importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a Career Option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship - Concept and Types (Hans Scholl hammer's Classification) - Entrepreneurship in different Contexts: Technopreneurship, cultural entrepreneurship, international entrepreneurship, Netpreneurship, Ecopreneurship, and social entrepreneurship

UNIT II TYPES OF BUSINESS ENTITIES

14 HOURS

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 family business in India. – Procedure for Starting New Business in India - Managerial roles and functions in small business. Entrepreneur as the manager of his business

UNIT III WOMEN ENTREPRENEURSHIP

14 HOURS

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 and Remedies of Women Entrepreneurs

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES 15 HOURS

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 by external agencies - financial/non-financial.

UNIT V GOVERNMENT ASSISTANCE FOR THE PROMOTION OF ENTREPRENEURSHIP - BUSINESS INCUBATION 15 HOURS

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.

Total: 72 HOURS

TEXT BOOK:

1.Robert Hisrichand Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, Mc Graw Hill, New Delhi.

REFERENCE BOOKS:

- 1. David H. Holt (2016), Entrepreneurship, 1stEdition, Pearson Education, New Delhi.
- 2. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt. Ltd., New Delhi.
- 3. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, New Delhi
- 4. S.S.Khanka (2012), Entrepreneurial Development, S.Chand and Sons, New Delhi.

WEBSITE:

https://swayam.gov.in/nd1_noc20_hs66/preview

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	3	-	-	-	-	-	-	1	1
CO2	3	-	-	-	-	1	-	-	3	-	-	-	-	-	-	1	1
CO3	3	-	3	3	-	-	-	3	3	-	3	-	-	-	-	1	1
CO4	3	-	3	3	2	-	-	3	3	-	3	-	-	-	-	1	1
CO5	3	-	3	3	2	-	-	3	3	-	3	-	-	-	1	1	1
Average	3	-	3	3	2	1	-	3	3	-	3	-	-	-	1	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU602B

MANAGING BUSINESS PROCESSES - II

SEMESTER VI

6H-5C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Managing Business Processes I.

COURSE OBJECTIVES (CO):

- Understand quality management principles, standards, quality control vs. quality assurance, and the transaction monitoring process, including sampling inspection, feedback mechanisms, and root cause analysis.
- Learn defects management techniques such as DPU/DPMO calculations, FPY & COQ, standard operating procedures, and problem-solving methods including PDCA, brainstorming, 7QC tools, Why Analysis, and FMEA.
- Comprehend the need for process improvement and be introduced to methodologies such as Kaizen, Lean, and Six Sigma.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand quality management principles, standards, and	Understand
	the difference between quality control and quality assurance.	
CO2	Comprehend the transaction monitoring process, including	Apply
	sampling inspection, feedback mechanisms, and root cause	
	analysis.	
CO3	Understand defects management, including DPU/DPMO	Understand
	calculations, FPY & COQ, and standard operating	
	procedures.	
CO4	Learn problem-solving techniques including PDCA,	Apply
	brainstorming, 7QC tools, Why Analysis, and FMEA.	
CO5	Apply process improvement and introduce them to Kaizen,	Apply
	Lean, and Six Sigma methodologies in real time business	

UNIT I QUALITY MANAGEMENT

14 HOURS

Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance -International Quality Standards

UNIT II TRANSACTION MONITORING PROCESS

14 HOURS

Sampling inspection - Transaction monitoring cycle - Inspection - Feedback - RCA- Assurance

UNIT III DEFECTS MANAGEMENT

14 HOURS

Overview of Defects Management - Defect vs Defective - Opportunity - Definition, DPU/DPMOcalculations - FPY& COQ - Value Stream Mapping - Standard Operating Procedures.

UNIT IV PROBLEM SOLVING TECHNIQUES

15 HOURS

Systematic Problem solving basics (P D C A) - Problem Solving Tolos - Brainstorming - Basic 7QCTools - Why Analysis - FMEA (Process Failure Mode Effects Analysis).

UNIT V PROCESS IMPROVEMENT METHOD

15 HOURS

Need for Process Improvement - Kaizen - Introduction to Lean Methodology - Introduction to SixSigma methodology

Total: 72 HOURS

TEXT BOOK:

1. Tata Consultancy Services BPS study material

WEBSITES:

1. NPTEL: https://youtu.be/SMOQV2CyVQo

2. NPTEL: https://youtu.be/IZeWMsdQAQc

3. NPTEL: https://youtu.be/m5Ms67KPOOA

4. NPTEL: https://youtu.be/B4KPUcVIoT0

5. NPTEL: https://youtu.be/sd2xKiG8nnw

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	3	-	-	-	-	-	-	2	2
CO2	3	-	-	-	-	1	-	-	3	-	-	-	-	-	-	2	2
CO3	3	-	3	3	-	-	-	3	3	-	3	-	-	-	-	2	2
CO4	3	-	3	3	2	-	-	3	3	-	3	-	-	-	-	2	2
CO5	3	-	3	3	2	-	-	3	3	-	3	-	-	-	1	2	2
Average	3	-	3	3	2	1	-	3	3	-	3	-	-	-	1	2	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU603 INVESTMENT BANKING OPERATIONS

SEMESTER VI

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Introduction to Capital Markets.

COURSE OBJECTIVES (CO):

- Acquire comprehensive knowledge of investment banking operations and the various services offered by investment banks.
- Understand risks, market data providers, and the trade life cycle in investment banking.
- Learn about fund administration and its key components.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will 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

UNIT I INTRODUCTION TO INVESTMENT BANKING

14 HOURS

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 INVESTMENT BANKING SERVICES

14 HOURS

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 RISK AND MARKET DATA PROVIDERS - RISK

14 HOURS

Concept of Risk – Risk Management – Types of Risk – Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk – Risk Mitigating strategies. **Market Data Providers:** – Meaning – Players – Reference Data – Market Data

UNIT IV TRADE LIFE CYCLE

15 HOURS

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 FUND ADMINISTRATION

15 HOURS

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 – Pricing Assets – Pricing controls & failure impact

Total: 72 HOURS

TEXT BOOKS:

- 1. Investment Banking Guide, Allison Otto Published by Vanderbilt University
- 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.

REFERENCE BOOKS:

- 1. Investment Banking, Pradeep Subramaniyam, McGraw Hill Education
- 2. Custody Services Comptroller's Handbook Jan 2002
- 3. The Custody Services of Banks July 2016 Published by The Clearing House
- 4. Investment Banking: Valuation, LBOs, M&A, and IPOs, Joshua Rosenbaum · Joshua Pearl, Published by Wiley
- 5. Investment Banking and Financial Service s, Dr.S.K.Yadav,
- 6. NISM Series VII Securities Operations & Risk Management Published by National Institute of Securities Markets
- 7. Minimum Capital Requirements for Market Risk Jan 2019 Published by Basel Committee on Banking Supervision
- 8. CISI Global Securities Operations Edition 16, April 2020 Published by Chartered Institute for Securities & Investment Author Kevin Petley, Chartered FCSI
- 9. Investment Banking, CA. Tapan Jindal, Published by Bharat Law House Pvt. Ltd.
- 10. Risk and Market Data Providers, Dr.K.M.Bhattacharya, Published by Himalaya Publishing House Pvt., Ltd.
- 11. The Trade Lifecycle: Behind the Scenes of the Trading Process, Robert P Baker, John Published by Wiley & Sons Inc
- 12. Fundamentals of Fund administration Published by CESR

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	1	3	-	-	-	-	1	-	-	-	-	1	-	1	1
CO2	3	-	-	3	2	-	-	-	-	2	1	-	-	-	-	1	1
CO3	3	-	1	-	2	1	-	-	1	-	-	-	-	-	-	1	1
CO4	3	1	-	3	-	-	1	-	-	2	-	-	-	-	-	2	2
CO5	3	-	-	3	2	-	-	-	-	2	-	-	-	1	-	2	2
Average	3	1	1	3	2	1	1	-	1	2	1	-	-	1	-	1.4	1.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU691 PROJECT SEMESTER VI

12H-6C

Instruction Hours/week: L: 0 T: 0 P:12 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Subject Knowledge and Research Methods

COURSE OBJECTIVES (CO):

- Understand how to define a research problem and choose an appropriate sampling method.
- Identify participants through data gathering processes.
- Analyze collected data using statistical approaches

COURSE OUTCOMES (COs):

Upon completion of this course, the student will 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

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

Report should contain

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

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	1	2	3	-	-	-	1	-	-	-	-	-	-	1	1
CO2	3	1	-	-	3	1	-	-	-	1	-	-	-	-	-	-	-
CO3	3	-	-	2	3	3	-	1	-	-	1	-	-	-	2	-	-
CO4	3	-	1	2	3	-	-	-	1	-	-	-	-	-	-	1	1
CO5	3	1	-	-	-	-	-	-	-	-	1	-	-	1	-	1	1
Average	3	1	1	2	3	2	-	1	1	1	1	-	-	1	2	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU701 INT

INTERNATIONAL FINANCE

SEMESTER VI

6H-5C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Finance Principles , Financial Accounting and Business Law.

COURSE OBJECTIVES (CO):

- Gain fundamental knowledge of international finance, including exchange rate mechanisms and determination.
- Understand the roles and functions of the International Monetary Fund (IMF) and the World Bank, as well as the regulatory and supervisory frameworks of international financial markets.
- Learn about foreign exchange dealings and risk management strategies.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain fundamental knowledge on international finance	Understand
CO2	Understand the concept of exchange rate mechanism and determination	Understand
CO3	Comprehend the role and function of international monetary fund and world bank	Understand
CO4	Grasp knowledge on regulatory and supervisory framework of International financialmarkets	Apply
CO5	Understand on foreign exchange dealings and risk management	Apply

UNIT I 14 HOURS

Fundamentals of foreign exchange - Need for foreign exchange - Definitions - International trade and foreign exchange - Gains from international trade - International finance - Gains from international capital flow - Globalization of markets.

UNIT II 14 HOURS

Exchange rate mechanism - Types of exchange rates- Factors affecting exchange rates and forward rates - Types of quotation - Rules for quoting exchange rate regime in India - Evolution, Development and Present status - Theories of exchange rate determination - Exchange rate forecasting

UNIT III 14 HOURS

International Monetary System - Gold Standard - Bretton Wood System and Subsequent International Monetary Developments - Floating Rate Regime - Role and Functions of International Monetary Fund and World Bank - European Monetary system and Euro Balance of Payment - India's Balance of Payment position - Elements of open Economy. Capital and Current Account Convertibility - Fundamental parity relations - purchasing power parity covered and uncovered - Interest Rate parity - International Fisher Effect.

UNIT IV 15 HOURS

International Financial Markets - Segments, Participants and Dealing Procedures - Classification of Markets - Borrowing and Investing in International Financial Markets. Instruments and Institutions - Foreign Exchange Market in India - Evolution and Development - Major Centres - Classification - Interbank and Customer Markets - Regulatory and Supervisory Framework - Role of RBI and FEDAI - FEMA and Exchange Control Regulations.

UNIT V 15 HOURS

Foreign Exchange Risk Management - Defining and Measuring Risk and Exposure - Types of Exposures - Accounting of Foreign Exchange Transactions - Hedging, arbitrage and Cover Operations - Hedging with Foreign Exchange Contracts - Booking, Early Delivery, Extension and Cancellation of Forward Contracts - Inter Bank Dealings -Swaps and Cover Operations - Forex and Money Market Operations - Currency and Funds Position - Foreign Exchange Dealings and Risk Management - Risk Control and Risk Management System - Hedging with Derivatives - FRAs Swaps Futures and Options.

Total: 72 Hours

TEXT BOOK

1. Apte (2020), International Financial Management, 8th Edition, Mc Graw Hill, New Delhi Bhalla V.K. (2014), International Financial Management – Text and Cases, S.Chand, New Delhi

REFERENCE BOOK

- 1. Steve Suranovic (2010), International Finance: Theory and Policy, Saylor Foundation, Washington
- 2. Rajiv Srivastava(2014), International Finance, Oxford University Press, New Delhi
- 3. Somanath, V.S (2011), International Financial Management, I.K. International Publishing House Pvt. Ltd., New Delhi

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	-	2	-	-	-	-	-	-	-	-	-	-	2	2
CO2	3	-	3	-	2	-	-	-	-	-	-	-	-	-	-	2	2
CO3	3	-	3	2	-	-	-	-	2	-	-	2	-	-	-	2	2
CO4	3	-	3	2	-	-	-	-	2	-	-	2	-	-	-	2	2
CO5	3	-	3	2	2	-	-	-	2	-	-	2	-	-	-	2	2
Average	3	-	3	2	2	-	-	-	2	-	-	2	-	-	-	2	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU702

RESEARCH METHODOLOGY

SEMESTER VII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Statistics and outline in Data Analysis.

COURSE OBJECTIVES (CO):

- Analyze the research problem, develop a data capture blueprint, and utilize suitable statistical techniques for lifelong learning.
- Critically formulate research and sampling designs that fit the problem context.
- Communicate the research problem, design approaches, and sampling techniques effectively in both oral and written formats.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

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

UNIT I RESEARCH 14 HOURS

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

UNIT II SAMPLING 14 HOURS

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

UNIT III SOURCES OF DATA

14 HOURS

Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data

- Editing – Coding - Classification – Tabulation

UNIT IV ANALYSIS OF DATA

15 HOURS

Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chisquare test - t test - F test - ANOVA - Scaling Techniques.

UNIT VINTERPRETATION AND REPORT WRITING

15 HOURS

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.

Total: 72 HOURS

TEXT BOOKS

- 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.

REFERENCE BOOKS

- 1. **Uma Sekaran, Roger Bougie (2018)**, Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
- 2. **Donald Cooper and Pamela Schindler (2017)**, Business Research Methods, 11thEdition, McGraw Hill education, New Delhi.
- 3. **Zikmund William G. et.al (2016)**, Business Research Methods, Cengage India, New Delhi.
- 4. **Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015)**, Research Methods for Business Students, 7th Edition, Pearson Education, New Delhi.

WEBSITES:

- 1. https://swayam.gov.in/nd2_cec20_hs17/preview
- 2. https://swayam.gov.in/nd2_arp19_ap72/preview

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	1	-	-	3	-	-	-	-	1	-	-	-	1	1	1
CO2	3	-	1	-	-	3	-	-	-	-	-	-	-	-	-	1	1
CO3	3	2	-	-	-	3	-	-	-	-	-	-	-	-	2	1	1
CO4	3	2	-	1	-	3	-	-	-	-	-	-	-	-	2	1	1
CO5	3	2	-	1	-	3	-	-	-	-	-	-	-	-	-	3	3
Average	3	2	1	1	1	3	-	-	ı	-	1	-	-	-	1.7	1.4	1.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU703 INTERNATIONAL TRADE AND PRACTICE

SEMESTER VII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with basic International Business and Business Law.

COURSE OBJECTIVES (CO):

- Provide an overview of global business operations, foreign transactions, and issues related to import and export.
- Learn about international tendering, subcontracting, and India's international trade policies.
- Understand trends in international trade and their implications.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Get an overview of functioning of global business and foreign	Evaluate
	transactions	
CO2	Get an exposure to the students on various issues concerned	Understand
	with import and export	
CO3	Learn about international tendering and subcontracting	Understand
CO4	Know international trade policies of India	Understand
CO5	Know the trends in international trade	Apply

UNIT I 14 HOURS

World Economy -Global Interdependence -Multinational Banks & Insurance -Policies & Nationalism, International Marketing & Law -Balance of Trade -Balance of Payments Globalization and market effects of Tariffs and Quotas.

UNIT II 14 HOURS

Identification of export markets - Organizing for Exports - entry conditions - Pricing Export Promotion councils - commodity boards - Registration procedures - types of exporters Export cargo insurance.

UNIT III 14 HOURS

International tendering & subcontracting -product development &on export pricing sale and payment terms in a trade contract -settlement of trade disputes -protection against risk in foreign trade -role of ECGC -various guarantee schemes of ECGC -Financing foreign trade

UNIT IV 15 HOURS

India's Trade Policies -Trade policies in the context of WTO -Export-Import Procedures Documentation.

UNIT V 15 HOURS

India's foreign trade -trends -balance of payments crisis and solutions -Liberalisation in the 1990's -trade policy package -policy on foreign direct investments -fiscal aspects rupee convertibility.

Total: 72 HOURS

TEXT BOOK:

1. Kripalani, VH (2010), International Marketing, New Delhi, Prentice Hall.

REFERENCE BOOKS:

- 1. Varshney R.L, &Bhattacharya B (2001), International Marketing Management, New Delhi, Sultan Chand
- 2. VergheseS.K (2008), Foreign Exchange & Financing of Foreign Trade, New Delhi, Vikas.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	1	1	1	-	3	-	-	-	1	-	1	-	-	1	-	-
CO2	3	-	-	1	-	3	-	-	-	1	-	1	-	-	-	-	-
CO3	3	1	-	-	-	3	-	-	-	1	-	1	-	-	-	1	1
CO4	3	1	-	-	-	3	-	-	-	1	-	1	-	-	-	1	1
CO5	3	-	1	-	-	3	-	-	-	1	-	1	-	-	-	-	-
Average	3	1	1	1	-	3	-	ı	1	1	-	1	-	-	1	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPUA701

ORGANIZATIONAL BEHAVIOUR

SEMESTER VII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Principles of Management

COURSE OBJECTIVES (CO):

- Understand the basic aspects of organizational behavior, including current trends, organizational structure, and change.
- Develop positive attitudes, approaches, and effective communication skills within an organization.
- Enhance students' knowledge of personality, motivation, leadership, and their application in organizational settings.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on basic aspects of organizational behaviour in current scenario	Understand
CO2	Learn approaches of the organization	Understand
CO3	Apply personality and motivation	Apply
CO4	Analyse of organizational structure and change	Analyse
CO5	Improve their ability in leadership and communication	Analyse

UNIT I ORGANIZATIONAL BEHAVIOUR

14 HOURS

Introduction: Definition, nature and importance of Organizational behaviour, historical backround of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT II PERCEPTION, ATTITUDES AND VALUES

14 HOURS

Perception, attitudes and values: Perception - importance and factors influencing perception, interpersonal perception - Learning - classical, operant & social cognitive approaches, managerial implications - Emotions - emotional intelligence - Attitudes - values and attitudes, behaviour relationship - sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III PERSONALITY AND MOTIVATION THEORIES

Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory), the process theories (Vrooms expectancy and porter and lawler model) contemporary theories – equity theory of work motivation.

UNIT IV ORGANIZATIONAL STRUCTURE

15 HOURS

Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change, how to overcome the resistance to change, approaches to organizational change, Kurt Lewins three step model, Kottlers 8 steps plan for implementing change.

UNIT V LEADERSHIP APPROACHES

15 HOURS

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership - Communication – communication, function, process, barriers, forms-Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

Total: 72 Hours

TEXT BOOKS:

- 1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
- 2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication

REFERENCE BOOKS:

- 1. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
- 2. Pardeshi.P.C. Organizational Behaviour, Everest Publication
- 3. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
- 4. Robbins&Stephen, Organizational Behaviour, Pearson Publication
- 5. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
- 6. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	1	-	-	1	3	-	-	-	-	-	-	-	-	2	1	1
CO2	3	-	-	-	-	3	-	-	-	-	-	-	-	-	-	1	1
CO3	3	-	1	-	-	3	-	-	-	-	-	-	-	-	2	1	1
CO4	3	-	-	-	-	3	-	-	-	-	1	-	1	-	-	1	1
CO5	3	1	-	-	-	-	1	-	-	-	-	-	-	1	2	1	1
Average	3	1	1	-	1	3	1	-	-	-	1	-	1	1	2	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU711 SPSS - PRACTICAL SEMESTER VII

6H-3C

Instruction Hours/week: L: 0 T: 0 P:6 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Statistics, Data Analysis Skills and Microsoft Excel.

COURSE OBJECTIVES (CO):

- Gain proficiency in using descriptive analytics tools effectively.
- Familiarize oneself with univariate analysis tools and their practical applications.
- Understand the practical implementation of bivariate analysis methods in analytical tasks.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

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

EXERCISES

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

Total: 72 Hours

TEXT BOOK

1. Andy Field (2005), Discovering Statistics using SPSS, Sage Publications Ltd., New Delhi

REFERENCE BOOK

1. Sabine Landan and Brian S Everitt (2003), A Handbook of Statistical Analysis using SPSS, Chapman and Hall, United Kingdom

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	-	-	3	2	-	-	-	-	1	-	-	-	-	-	1	1
CO2	-	-	-	3	2	2	-	-	-	1	-	-	-	-	-	1	1
CO3	-	-	-	3	2	2	-	-	-	1	-	-	-	-	-	1	1
CO4	-	1	1	3	-	-	-	-	1	-	-	-	-	-	-	1	1
CO5	1	-	-	3	-	2	-	-	1	-	-	-	-	-	-	1	1
Average	1	1	1	3	2	2	-	-	1	1	-	-	-	-	-	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU801 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT SEMESTER VIII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Financial Accounting, Investment Principles and Portfolio Theory.

COURSE OBJECTIVES (CO):

- Develop the ability to make well-informed investment decisions by understanding investment management, fundamental and technical analysis, and risk-return evaluations.
- Build skills in effectively managing investment portfolios, applying portfolio management theories such as CAPM and APT.
- Enhance capabilities in selecting and evaluating securities for constructing efficient portfolios using advanced financial models, aiming for optimal performance and strategic adjustments.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain the ability to make informed investment decisions	Analyze
	through an understanding of investment management,	-
	fundamental and technical analysis, and risk-return analysis.	
CO2	Develop the skills to manage investment portfolios	Apply
	effectively, utilizing portfolio management processes and	
	theories like CAPM and APT.	
CO3	Enhance capabilities in selecting and evaluating securities for	Analyze
	efficient portfolio construction using advanced financial	
	models.	
CO4	Acquire the expertise to assess and compare portfolio	Evaluate
	performance, leading to better investment strategies and	
	adjustments.	
CO5	Learn to implement portfolio revision strategies, ensuring	Create
	continual optimization and alignment with investment goals,	
	including private equity considerations.	

UNIT I INVESTMENT 14 HOURS

Nature and scope of Investment Management – Importance of Investment management – Factors influencing Investment Management – Fundamental and technical analysis – Economic analysis – Industry analysis – Company analysis – Efficient market hypothesis-Time Value of Money – Risk Return Analysis – Annualized Return, Compound Annual Growth – Qualified Investment Plan.

UNIT II CONCEPT OF PORTFOLIO MANAGEMENT 14 HOURS

Objective of Portfolio Management- Alternative Investment Funds – Portfolio – Management process, targeting, designing, auditing and revising portfolios. Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling CAPM and APT.

UNIT III PORTFOLIO ANALYSIS

14 HOURS

Evaluation of Securities - Choice of Securities for Inclusion in the Portfolio - Measuring return and risk - Attainable set of Portfolio. Portfolio Selection - Ascertaining Efficient Portfolio - Locating Efficient Frontier - Markowitz Approach. Single Index Model - Portfolio Choice - Utility Theory and Indifference Curve.

UNIT IV PORTFOLIO PERFORMANCE EVALUATION

15 HOURS

Dimensions of Evaluation – Sharpe Measure – Treynor Measure – Jenson Measure – Comparison of the Three Measure of Portfolio Performance – Portfolio Insurance.

UNIT V PORTFOLIO REVISION

15 HOURS

Needs and Problems – Methods of Revision Formula Plan for Revision Constant value, Constant Ratio and Variables plans- Private Equity.

Total: 72 HOURS

TEXT BOOK:

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, Mc Graw-Hill, New Delhi

REFERENCE BOOK:

- 1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5thEdition, Mc Graw Hill, New Delhi
- 2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, PrenticeHall of India, New Delhi.
- 3. Dhanesh Kumar Khatri, (2010), Investment Management and Security Analysis –Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
- 4. M. Ranganathan, R. Madhumathi, (2011), Security Analysis and PortfolioManagement, 2nd Edition, Pearson Education, New Delhi

WEBSITE:

https://www.coursera.org/learn/portfolio-management

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	-	3	-	-	1	-	-	-	-	-	-	1	1	2
CO2	3	-	-	1	3	-	-	-	-	-	-	-	-	-	-	1	2
CO3	3	-	2	-	3	1	-	-	-	-	-	-	-	-	-	1	2
CO4	3	-	2	-	3	-	-	-	1	-	-	-	-	-	1	1	2
CO5	3	-	-	1	-	-	-	-	-	-	-	-	-	-	1	1	2
Average	3	-	2	1	3	1	-	1	1	-	-	-	ı	ı	1	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPUA801

APPLIED E-COMMERCE

SEMESTER VIII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Introduction to Business, Information Technology and Principles of Marketing.

COURSE OBJECTIVES (CO):

- Gain understanding of electronic commerce (e-commerce) and its advantages.
- Explore network infrastructure elements like LANs, WANs, Intranets, Extranets, and the Internet.
- Analyze consumer-focused e-commerce applications from the consumer's viewpoint, evaluating their effectiveness.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain an introductory knowledge on electronic commerce	Understand
CO2	Describe about knowledge on Network Infrastructure	Understand
CO3	Gain applications knowledge on electronic commerce	Understand
CO4	Gain knowledge on security framework	Analyze
CO5	Gain essential knowledge on directory services	Apply

UNIT INTRODUCTION TO E-COMMERCE

14 HOURS

IElectronic Commerce and its Benefits— Impact of Electronic Commerce — Classification of Electronic Commerce — Applications of Electronic Commerce Technologies — Business Models — Architectural Framework.

UNIT II NETWORK INFRASTRUCTURE

14 HOURS

Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications – Electronic Main – World Wide Web Server – HTTP – Web servers Implementations.

UNIT III CONSUMER ORIENTED APPLICATIONS

14 HOURS

Consumer Oriented Application, Mercantile Models from the Consumer's perspective – Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.

UNIT IV SECURING THE BUSINESS ON INTERNET

15 HOURS

Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Securing the Web Service - Security Network Transaction – Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

UNIT V SEARCH ENGINES AND DIRECTORY SERVICES

15 HOURS

Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications – Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

Total: 72 HOURS

TEXT BOOKS:

- 1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
- 2. Jaiswal.S. (2000). E-Commerce IElectronic Communication for Business). New Delhi:
- 3. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.

REFERENCE BOOKS

- 1. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
- 2. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida, UP: McGraw Hill Publishing Company Limited
- 3. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
- 4. Viswanathan, S. (2012). The Indian Cyber Law. New Delhi: Bharat Law House

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	2	-	-	-	-	2	-	-	-	-	1	1	2
CO2	3	-	1	-	2	-	-	-	-	-	-	-	-	-	-	1	2
CO3	3	-	-	1	-	-	-	-	-	2	-	-	-	-	-	1	2
CO4	3	-	-	-	2	-	-	1	-	-	-	-	-	-	1	1	2
CO5	3	-	-	-	-	1	-	-	-	2	-	-	-	-	-	1	2
Average	3	-	1	1	2	1	-	1	-	2	-	-	-	-	1	1	2

^{1 -} Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU802

CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY

SEMESTER VIII

ONSIBILITY 6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Principles of Management, Business Law and Corporate Finance.

COURSE OBJECTIVES (CO):

- Gain knowledge of ethical practices and professional ethics across various business environments and cultural contexts.
- Comprehend the social responsibilities and accountability of businesses, along with the principles of corporate governance.
- Understand the concepts of corporate social responsibility (CSR) and its significance in contemporary business practices.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand vital concepts of Corporate Governance	Understand
CO2	Gain knowledge on ethical practices followed at business	Evaluate
CO3	Understand the professional ethics and ethical values of different cultures	Understand
CO4	Comprehend social responsibilities of business	Evaluate
CO5	Gain knowledge on Corporate Social Responsibility and Accountability	Understand

UNIT I 14 HOURS

Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.

UNIT II 14 HOURS

Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

UNIT III 14 HOURS

The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

UNIT IV 15 HOURS

Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behavior, Impact of Laws on Business Ethics; Social Responsibilities of Business –

Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and wellbeing of Customers.

UNIT V 15 HOURS

Corporate Social Responsibility – Introduction – System Concept of Business Society – Business and Society Relationship – Business Environment – Business in a Social World – Social Responsibility – Corporate Social Responsibility – Corporate Social Accountability – Social Responsibility Tools.

Total: 72 HOURS

TEXT BOOK

1. Balachandran (2011). Corporate Governance, Ethics and Social Responsibility. Prentice Hall of India, Bangaluru

REFERENCE BOOK

- 1. Kitson Alan- Ethical Organisation, Palgrave, L. T. Hosmer: The Ethics of Management, Universal Book.
- 2. D. Murray: Ethics in Organizational, Kogan Page.
- 3. S. K. Chakraborty: Values and Ethics in Organisation, OUP

WEBSITE:

1. https://swayam.gov.in/nd2_ntr19_ge06/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO ₃	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	3	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	2
CO3	3	-	-	-	-	-	1	-	-	-	-	-	3	-	-	1	2
CO4	3	-	-	-	-	-	-	-	-	-	-	-	3	1	-	1	2
CO5	3	-	-	-	-	-	1	-	-	-	-	-	3	-	-	1	2
Average	3	-	-	-	-	-	1	-	-	-	-	1	3	1	-	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU803 FINANCIAL DERIVATIVES

SEMESTER VIII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Basic Finance Principles and Corporate Finance

COURSE OBJECTIVES (CO):

- Educate students on derivatives and their various categories.
- Provide knowledge on options and futures contracts.
- Familiarize students with stock futures and their applications in financial markets.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain an understanding of the concept of Derivatives and its	Understand
	types	
CO2	Get acquainted about Options and Futures	Understand
CO3	Understand about stock futures	Apply
CO4	Describe about hedging and the development position of derivatives in India	Understand
CO5	Gain mastery over the financial derivatives market in India	Understand

UNIT I INTRODUCTION TO DERIVATIVES

14 HOURS

Definition of Financial derivatives- Features – Types - History of Derivatives Markets - Uses of Derivatives - Forward Market: Forward Contract concept - Features - Classification of Forward Contracts - Forward Trading Mechanism - Forward Prices Vs Future Prices.

UNIT II OPTIONS AND SWAPS

14 HOURS

Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

UNIT III FUTURES 14 HOURS

Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets- Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts.

UNIT IV HEDGING AND STOCK INDEX FUTURES

15 HOURS

Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT V FINANCIAL DERIVATIVES MARKET IN INDIA

15 HOURS

Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee -Derivatives Trading at NSE/BSE - Eligibility of Stocks -Emerging Structure of Derivatives Markets in India.

Total: 72 HOURS

TEXT BOOK

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi

REFERENCE BOOK

- 1. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
- 2. Chance, Don M (2001), Derivatives and Risk Management Basics, Cen gage Learning, Delhi
- 3. Stulz M. Rene, (2009), Risk Management and Derivatives, Cen gage Learning, Delhi

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	2	2
CO3	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	2	1
CO4	3	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO5	3	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1	2
Average	3	-	1	1	-	-	-	-	-	-	1	-	-	-	2	1.4	1.8

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU804 INSURANCE AND RISK MANAGEMENT

SEMESTER VIII

6H-4C

Instruction Hours/week: L: 6 T: 0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Financial Accounting, Risk Management and Types of Insurance.

COURSE OBJECTIVES (CO):

- Understand the concept of risk, including its interpretations and the various types of business and personal risks.
- Apply principles of insurance pricing and marketing, focusing on tools and techniques used in pricing life and health insurance products.
- Explore factors influencing insurance organizations, such as insurable interest, policy riders, and the role of rural insurance, while designing and developing insurance products with considerations for risk evaluation and future trends.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of risk, its interpretations, and the	Understand
	types of business and personal risks.	
CO2	Apply principles of insurance pricing and marketing,	Apply
	including tools and techniques used in pricing life and health	
	insurance.	
CO3	Identify factors influencing insurance organizations, such as	Evaluate
	insurable interest, riders in policies, and the role of rural	
	insurance.	
CO4	Design and develop insurance products, considering risk	Analyze
	evaluation and future trends.	
CO5	Analyze the impact of privatization and reforms in the Indian	Analyze
	insurance industry on economic growth.	

UNIT I RISK 14 HOURS

Introduction, interpretations of the term 'risk', types of business and personal risks, significance of risk management function within business organizations Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

UNIT II INSURANCE PRICING AND MARKETING

14 HOURS

Principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance - Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds **Reinsurance:** reinsurance in the insurance sector. Areas of the application of reinsurance. Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

UNIT III LIFE INSURANCE & NON-LIFE INSURANCE

14 HOURS

Factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies - Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people's lives better in rural India -Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India – Nomination – Assignment .Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried outin a life insurance organization

UNIT IV PRODUCT DESIGN AND DEVELOPMENT

15 HOURS

Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development - **Insurance Underwriting** - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting - **Claims Management:** factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of 'Causa Proxima' in insurance claim settlement. Human Life Values – Embedded Value – Actuarial valuation.

UNIT V REFORMS IN INDIAN INSURANCE INDUSTRY

15 HOURS

Importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth. Regulations Relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country, role of financial reporting in managing insurance operations, significance of determining solvency margins- Recent Guidelines of IRDA.

Total: 72 HOURS

TEXT BOOK

1. George E. Rejda, Michael McNamara (2017), Principles of Risk Management and Insurance, 13th Edition, Pearson Education, New Delhi.

REFERENCE BOOKS

- 1. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2nd Edition, McGraw Hill, New Delhi
- 2. Dorfman (2013), Introduction to Risk Management and Insurance, Prentice Hall, New Delhi
- 3. Indian Institute of Banking and Finance (2017), Risk Analysis, Insurance and Retirement Planning, Taxman Publications Pvt. Ltd.

WEBSITE

1. https://www.coursera.org/learn/portfolio-risk-management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	1	1
CO2	3	-	-	1	1	-	-	-	-	-	-	-	-	-	-	1	1
CO3	3	-	2	-	-	-	-	-	-	-	-	-	1	-	-	1	1
CO4	3	-	-	1	1	-	-	-	-	-	-	-	-	-	-	1	1
CO5	3	-	2	-	-	-	1	-	-	-	-	-	-	1	1	1	1
Average	3	-	2	1	1	1	1	-	1	ı	-	-	1	1	1	1	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24BPU891 RESEARCH PROJECT

SEMESTER VIII

18H-12C

Instruction Hours/week: L: 0 T: 0 P:18 Marks: Internal:120 External:180 Total:300

End Semester Exam: 3 Hours

PREREQUISITE:

Student should be familiar with Research Methodology and Basic Statistics

COURSE OBJECTIVES (CO):

- Gain an understanding of choosing an appropriate research issue and applying the right sampling method.
- Utilize abilities to create and develop tools for collecting data.
- Utilize statistical techniques to analyze data effectively, interpret results, and prepare a thorough project report.

COURSE OUTCOMES (COs):

Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & right sampling	Understand
	technique	
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

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

Report should contain

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

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	1	-	3	1	-	3	3	1	1	1	-	1	-	2
CO2	3	-	-	1	1	3	-	-	3	3	-	-	-	-	-	-	2
CO3	3	-	3	-	-	3	-	-	3	3	-	-	-	-	-	-	2
CO4	3	-	3	-	-	3	-	-	3	-	-	-	-	-	-	-	2
CO5	3	-	3	-	-	3	-	-	3	3	-	-	-	-	1	-	2
Average	3	-	3	1	1	3	1	-	3	3	1	1	1	-	1	-	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation