B.Com. (COMPUTER APPLICATIONS)

CHOICE BASED CREDIT SYSTEM(CBCS)

Curriculum and Syllabus

Regular (2024–2025)



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) Eachanari (Post), Coimbatore – 641 021. Tamil Nadu, India PhoneNo.0422-2980011-14 FaxNo:0422-2980022-23

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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 skillbased 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 ¹ / ₂ Units)	12.5
5.	Test – II (2 ¹ / ₂ 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 the Vice-Chancellor. The decisions of this committee will be submitted for ratification/approval by the vice-Chancellor. The decisions of 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:

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

Theory Courses

Practical Courses

*

S.No.	Category	Maximum Marks
1.	Attendance	5
2.	Observation work	5
3.	Record work	5
4.	Internal Practical Assessment	20
5.	<i>Viva – voce</i> [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 $(5 \times 6 = 30 \text{ Marks})$	
Part - CEssay type Answer- 5 ten mark questions 'either - or 'ty 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

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 - BLong Answer - 5 six mark questions 'either - or' type Answer ALL the Questions $(5 \times 6 = 30 \text{ Marks})$		
Part - C Essay type Answer– 5 ten mark questions 'either – or 'n 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.	<i>Viva – voce</i> [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.

(CIA - 40 and ESE -60^*)

*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
0	91 - 100	10	OUTSTANDING
A+	81 - 90	9	EXCELLENT
А	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.

$$GPA \text{ of a} \qquad \sum_{i} CiGPi \\ Semester \qquad \sum_{i} Ci} \qquad = \frac{\sum_{i} CiGPi}{\sum_{i} Ci} \qquad = \frac{\sum_{i} CiGPi}{\sum_{i} Ci}$$
i.e. GPA of a Semester
$$= \frac{\sum_{i} CiGPi}{\sum_{i} Ci}$$
Sum of the credits of the courses of that Semester
$$Sum of the product of the GPs by the corresponding credits of the courses of$$

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

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

S.No.	Programme	Subject	Eligibility
			Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry
1.	B. Sc.	Biotechnology	as subjects at the Higher Secondary level.
2			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 10+2 pattern of education taking computer science/maths
2.	B. Sc.	Computer 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 taking Biology or Botany Zoology or chemistry as
3.	B. Sc.	Microbiology	subjects at the Higher Secondary level.
4.	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
5.	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
6.	B.Sc.	Computer Science(Cognitive Systems)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths 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
		Computer Science	Mathematics/Statistics/Computer/Information Science
		(Artificial	being one of the subjects (OR) 3 year diploma after 10 th or
		•	
7.	B.Sc.	Intelligence and Data Science)	10+2 pattern of education taking computer science/maths
7.	D.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
			patternpreferablytakingMathematics/Statistics/Computer/InformationScience
			1
		Computer	being one of the subjects (OR) 3 year diploma after 10^{th} or 10 ± 2 pattern of education taking computer acience (method
8.	BCA	Computer	10+2 pattern of education taking computer science/maths
0.	DCA	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
9.	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
10.			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.		Accounting	vocational stream at the Higher Secondary level
11.			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.		Services	vocational stream at the Higher Secondary level
12.			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
		Business	pattern Commerce as a subject under the academic or
13	B.B.A.	Administration	vocational stream at the Higher Secondary level
13.			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
14	B. Com	Financial Analytics	vocational stream at the Higher Secondary level
1-7.	D. Com	i manetai i maryties	, sealonal steam at the higher becondary 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
15.	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,			

PROGRAM OUTCOMES (POs)

By the end of the programme, our graduates will

PO1: DISCIPLINARY KNOWLEDGE: Graduates will demonstrate comprehensive knowledge and understanding of accounting, finance, economics, business law, marketing, and management principles.

PO2: COMMUNICATION SKILLS: Graduates will effectively communicates business-related information and ideas through written reports, presentations, and digital communication platforms.

PO3: CRITICAL THINKING: Graduates will analyzes business situations and problems critically, evaluating evidence, arguments, and differing perspectives to form sound judgments and solutions.

PO4: PROBLEM SOLVING: Graduates will apply theoretical knowledge and practical skills to identify, analyze, and resolve business issues and challenges in real-world scenarios.

PO5: ANALYTICAL REASONING: Graduates will utilize quantitative and qualitative analytical techniques to assess business data, interpret financial statements, and make informed business decisions.

PO6:RESEARCH-RELATED SKILLS: Graduates can Conducts business research using appropriate methodologies, tools, and statistical techniques, interpreting results to provide actionable insights.

PO7:COOPERATION/TEAM WORK: Graduates will work collaboratively in teams, demonstrating the ability to manage interpersonal dynamics and leverage collective expertise to achieve business objectives.

PO8: SCIENTIFIC REASONING: Graduates will apply logical reasoning and scientific methods to understand business phenomena, develop hypotheses, and draw evidence-based conclusions.

PO9: REFLECTIVE THINKING: Graduates can gain personal learning experiences and business practices to continuously improve and adapt to new challenges and environments.

PO10: INFORMATION/DIGITAL LITERACY: Graduates can proficiently uses digital tools and platforms to gather, evaluate, and utilize business information, maintaining awareness of digital security and ethical considerations.

PO11: SELF-DIRECTED LEARNING: Graduates can take initiative in self-learning, setting personal goals, and seeking opportunities for professional development and skill enhancement.

PO12: MULTICULTURAL COMPETENCE: Graduates will understand and respect cultural diversity in the business environment, effectively engaging and communicating with stakeholders from various backgrounds.

PO13: MORAL AND ETHICAL AWARENESS/REASONING: Graduates will recognize and address ethical issues in business practices, applying ethical principles and corporate social responsibility to decision-making processes.

PO14: LEADERSHIP READINESS/QUALITIES: Graudates will exhibit leadership potential by demonstrating skills such as strategic thinking, decision-making, motivating teams, and managing projects effectively.

PO15: LIFELONG LEARNING: Graduates will embrace the concept of lifelong learning, staying updated with the latest trends, technologies, and practices in the business world to maintain professional relevance.

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO1 – Apply fundamental accounting and financial management concepts using computer applications to solve business problems efficiently.

PSO2 - Develop and implement software solutions for business operations, leveraging programming skills and knowledge of database management systems.

PROGRAM EDUCATIONAL OUTCOMES (PEO)

PEO1: Graduates will demonstrate a comprehensive understanding of commerce principles, including accounting, finance, and marketing, while effectively utilizing computer applications and technology to enhance business operations and decision-making.

PEO 2: Graduates will be able to communicate business concepts and data proficiently through various digital platforms and collaborate effectively in diverse teams, leveraging technology to achieve common business objectives.

PEO 3: Graduates will apply quantitative and qualitative analytical techniques using computer software to assess business situations, interpret financial data, and propose innovative solutions to real-world business challenges.

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
PEO1	Х		Х												
PEO2				Х	Х	Х	Х	Х	Х						
PEO3		Х					Х					X		Х	

MAPPING OF PEOs AND POs

DEPARTMENT OF COMMERCE FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT UG PROGRAM (CBCS) – B.Com. (Computer Applications) (2024–2025 Batch and onwards)

		(2024–	2025 Batch a		vards	s)						1
Course code	Name of the course	Category	Outcom	es		nstructi our / we		Credits	Max	e No		
		Cate	РО	PSO	L	Т	Р	Cr	CIA	ESE	Total	Page]
)							40	60	100	ĥ
			SEMESTI	ER I								
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	2,3,7,12	-	3	-	-	3	40	60	100	17
24CCU101	Financial Accounting	Major 1	1,2,3,4,7,10, 12,13,15,	1,2	7	1	-	5	40	60	100	20
24CCUA101	Business Mathematics and Statistics	Minor 1	2,3,4,6,9,10	1,2	6	1	-	4	40	60	100	23
24CCU111	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	25
24VAC101	Yoga for Youth Empowerment	VAC 1	1,3,4,5,6,7,9	1,2	2	-	-	2	100	-	100	28
5	Semester Total				22	2	6	20	300	300	600	
	1 1 1 1 1 1 1 1		SEMESTE	CR II		1	1			1	1	1
24LAUT201/ 24LUH201/ 24LUM201/ 24LUS201/ 24LUF201	Language II (Tamil II/ Hindi II/ Malayalam II/ Sanskrit II/ French II)	AEC 2	-	-	4	-	-	3	40	60	100	31
24ENU201	English II	MDC 2	2,3,9	-	3	-	-	3	40	60	100	44
24CCU201	Advanced Financial Accounting	Major 2	1,3,4,5,6,7,8 ,9,10,13	1,2	6	1	-	5	40	60	100	47
24CCUA201	Web Designing	Minor 2		1,2	4	-	-	2	40	60	100	49
24CCUA211	Web Designing - Practical	Minor 3		1	-	-	4	2	40	60	100	52
24CCU212	Computerized Accounting System – Practical	SEC 2	1,2,3,4,5,6,9 ,10,11,15	1,2	-	-	6	3	40	60	100	55
24VAC201	Environmental Studies	VAC 2	1,8,9,11,12, 13,15	1,2	2	-	-	2	100	-	100	58
	Semester Total				19	1	10	20	340	360	700	

			SEMESTE	R III								
24LAUT301/ 24LUH301/ 24LUM301/ 24LUS301/	Language III (Tamil III/ Hindi III/ Malayalam III/ Sanskrit III/ French III)	AEC 3	_	_	4	_	_	3	40	60	100	61
24LUF301		ALC 5			т			5	40	00	100	
24ENU301	English III	MDC 3	1,2,3,4	-	3	-	-	3	40	60	100	72
24CCU301	Corporate Accounting	Major 3	1,3,4,5,6,7,8 ,9,10,14,15	1,2	5	1	-	5	40	60	100	74
24CCU302	MY SQL	Major 4		1,2	5	-	-	2	40	60	100	76
24CCU303	Community Engagement and Social Responsibility	5		2	2	-	-	2	40	60	100	78
	Financial Reporting I	Minor 4		1,2	4	1	-	4	40	60	100	80
24CCU311	MY SQL – Practical	Major 6	1,3,4,15	1,2	-	-	4	2	40	60	100	83
24VAC301	Indian Knowledge System	VAC 3	9,11,12,13,1 5	2	1	-	-	1	100	-	100	90
24CCU391	Internship I	SI 1	1,2,3,4,5,7,1 1,12,13,15	1,2	-	-	-	2	100	-	100	93
	Semester Total				24	2	4	24	480	420	900	
			SEMESTE	R IV			1	1				_
24LAUT401/ 24LUH401/	Language IV (Tamil IV/ Hindi IV/ Malayalam IV/											
24LUM401/ 24LUS401/ 24LUF401	Sanskrit IV / French IV)	AEC 4	-	-	4	-	-	3	40	60	100	94
24ENU401	English IV	SEC 3	1,2,4	-	3	-	-	3	40	60	100	107
24CCU401	Income Tax Law and Practice	Major 7		1,2	6	1	-	5	40	60	100	109
24CCU402	JAVA	Major 8	1,2,3,4,5,6,7 ,8,9,12	2	4	-	-	4	40	60	100	112
24CCUA401	Financial Reporting II	Minor 5	1,3,4,5,10,1 1,13,15	1,2	5	-	-	4	40	60	100	115
24CCU411	JAVA – Practical	Major 9			-	-	6	3	40	60	100	118
24VAC401	Cyber Security and Universal Human Values	VAC 4	1,3,4,5,7,12, 15	1,2	1	-	-	1	100	-	100	120
	Semester Total				23	1	6	23	340	360	700	
A 4 C C 1 5 C 1			SEMESTE		-	1		-	10	60	100	100
24CCU501	6	5	1,3,4,5,10,1 1,13,15	1,2	7	1	-	5	40	60	100	123
	_	-	1,2,3,4,5,6,1 4,15	1,2	6	-	-	5	40	60	100	126
24CCU502B	Financial Markets and Institutions	Major 11		1,2	6	-	-	5	40	60	100	129
24CCU503	Angular JS	Major 12	1,2,3,4,5,6,7 ,8,9,10,11,1 2,15	1,2	5	-	-	4	40	60	100	132

24CCUA501	Introduction to Capital Market	Minor 6	1,3,4,5,6,8,1 0,15	1,2	5	-	-	4	40	60	100	135
24CCU511	Angular JS - Practical	Major 13	1,2,3,4,5,6,8 ,9,10,15	1,2	-	-	6	3	40	60	100	138
24CCU591	Internship II	SI 2	1,2,3,4,5,7,1 1,12,13	1,2	-	-	-	2	100	-	100	140
	Semester Total				23	1	6	23	300	300	600	
			SEMESTE	R VI								
24CCU601	Management Accounting	Major 14	1,3,4,5,6,7,9 ,10,15	1,2	5	1	-	5	40	60	100	141
24CCU602A	Entrepreneurship	Major 15	1,2,3,4,5,6,7 ,8,9,10,11,1 3,14,15	1,2	5	-	-	4	40	60	100	144
24CCU602B	Artificial Intelligence	Major 15	1,3,4,6,10,1 5	1,2	5	Ι	-	4	40	60	100	147
24CCUA601	Investment Banking Operations	Minor 7	1,2,3,4,5,6,7 ,9,10,11,14, 15	1,2	5	-	-	4	40	60	100	149
24CCU611	Artificial Intelligence- Practical	Major 16	1,2,3,4,10,1 1,15	1,2	-	-	6	3	40	60	100	152
24CCU691	Project	Major 17	1,2,3,4,5,6,8 ,9,10,11,14, 15	1,2	-	-	8	6	40	60	100	154
	ECA / NCC / NSS / Sports /General interest etc	-	-	-	-	-	-	-	-	-	-	-
5	Semester Total				15	1	14	22	200	300	500	
	3rd year total							132	1960	2040	4000	
		1	SEMESTE	R VII				1				
24CCU701	International Finance	Major 18	1,3,4,5,9,12	1,2	6	-	-	5	40	60	100	156
24CCU702	Research Methodology	Major 19	1,2,3,4,6,11, 15	1,2	6	-	-	4	40	60	100	159
24CCU703	International Trade and Practice	Major 20	1,2,3,4,6,10, 12,15	1,2	6	I	-	4	40	60	100	162
24CCUA701	Organizational Behaviour		1,2,3,5,6,7,1 1,13,14,15,		6	-	-	4	40	60	100	164
24CCU711	SPSS - Practical	Major 21	1,2,3,4,5,6,9 ,10	1,2,	-	-	6	3	40	60	100	167
	Semester Total				24	-	6	20	200	300	500	
			SEMESTER		-		1		1	1	•	
24CCU801	Portfolio Management		1,3,4,5,6,8,9 ,15		6	-	-	4	40	60	100	169
24CCU802	Ethics and Social Responsibility		1,7,12,13,14 ,15	1,2	6	-	-	4	40	60	100	172
			1 2 4 11 15	1.0	6		_	4	40	60	100	174
24CCU803	Financial Derivatives	Major 24	1,5,4,11,15	1,2	0	-		-	-10	00	100	1/1
24CCU804		Ų	1,3,4,5,7,13, 14,15	1,2	6	-	-	4	40	60	100	176

			10,15									
	Semester Total				30	-	-	20	200	300	500	
4t	th Year Total (A)							172	2360	2640	5000	
		5	SEMESTER	VIII B								
24CCU801	Security Analysis an Portfolio Management	dMajor 22	1,3,4,5,6,8,9 ,15	1,2	6	-	-	4	40	60	100	169
24CCUA801	Applied E-Commerce	Minor 9	1,3,4,5,6,8,1 0, 15	1,2	6	-	-	4	40	60	100	179
24CCU891	Research Project	RP 1	1,2,3,4,5,6,8 ,9,10,11,14, 15	2	-	-	18	12	120	180	300	181
	Semester Total				12	-	18	20	200	300	500	
41	th Year Total (B)							172	2360	2640	5000	

SEC: Skill Enhancement Courses; AEC: Ability Enhancement Courses; MDC-Multidisciplinary Courses. VAC-Value added courses RP- Research Project. Major : Major courses, SI – Summer Internship,

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	7	24
4	Multidisciplinary Courses	3	09
5	Skill Enhancement Courses	3	09
6	Internship	2	04
7	Valued Added Courses	4	06
	Total	40	132
	Credits Split-up for 4-yea	r B. Com (CA) Programme –	"A"
S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	23	94
3	Minor Courses	11	40
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	4	8
	Total	50	172

Credits Split-up for 3 - year B. Com (CA) Programme

S. No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	20	85

3	Minor Courses	11	40
4	Multidisciplinary Courses	3	9
5	Skill Enhancement Courses	3	9
6	Internship	2	4
7	Valued Added Courses	4	6
8	Research Project	1	12
	Total	48	172

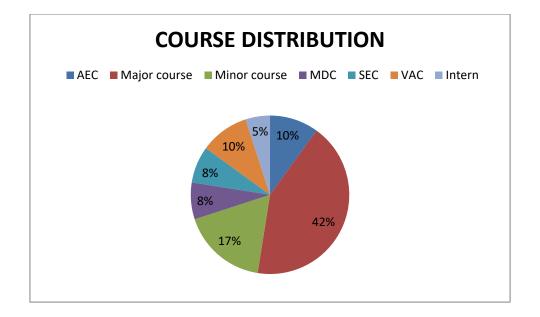
Credits split up: B. Com (CA)

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Summer 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	12	4	0	3	1	0	0	23
5.	0	17	4	0	0	0	2	0	23
6.	0	18	4	0	0	0	0	0	22
3rd year Total	12	68	24	9	9	6	4	0	132
7.	0	16	4	0	0	0	0	0	20
8.A	0	16	4	0	0	0	0	0	20
4th year total	12	100	32	9	9	6	4	0	172
8. B	0	4	4	0	0	0	0	12	20
4th year total	12	88	32	9	9	6	4	12	172

Courses split up: B. Com (CA)

Semester	AEC	Major	Minor	MDC	SEC	VAC	Intern	Project	Total	Т	Р	Int/skill/Pro
		course	course						courses			
1.	1	1	1	1	1	1	-	-	6	5	1	-
2.	1	1	2	1	1	1	-	-	7	5	2	-
3.	1	4	1	1	-	1	1	-	9	7	1	1
4.	1	3	1	-	1	1	-	-	7	6	1	-
5.	-	4	1	-	-	-	1	-	6	4	1	1
6.	-	4	1	-	-	-	-	-	5	4	1	-
3 rd year Total	4	17	7	3	3	4	2	-	40	31	7	2
7.	-	3	2	-	-	-	-	-	5	4	1	-
8.A	-	4	1	-	-	-	-	-	5	5	-	-
4 th year total	4	24	10	3	3	4	2	0	50	40	8	2

8.B	-	1	1	-	-	-	-	1	3	2	-	1
4 th year total	4	20	11	3	3	4	2	1	48	37	8	3



	AI	BILITY ENHANCEN	AENT COURSES			
Semester	Cour	se Code	Name of the Course			
Ι	24LAUT101 / 24LUH 24LUS101/24LUF101		Language I (Tamil I / Hindi I /Malayalam I/ SanskritI /French I)			
II	24LAUT201 / 24LUH 24LUS201/24LUF201		Language II (Tamil II / Hindi II /Malayalam II/ Sanskrit I /French II)			
	24LAUT301 / 24LUH 24LUS301/24LUF301		Language III (Tamil III / Hindi III / Malayalam III/ Sanskrit III /French III)			
	24LAUT401 / 24LUH 24LUS401/24LUF401	l	Language IV (Tamil IV / Hindi IV / Malayalam IV/ Sanskrit IV /French IV)			
		MAJOR CO	URSES			
Semeste	r Course Code		Name of the Course			
Ι	24CCU101	Financial Accounting				
II	24CCU201	Advanced Financial A	Accounting			
III	24CCU301	Corporate Accounting	ר ד כ כ			
III	I 24CCU302 MY SQL					
III	24CCU303	Community Engagem	nent and Social Responsibility			
III	24CCU311	MY SQL – Practical				
IV	24CCU401	Income Tax Law and Practice				
IV	24CCU402	JAVA				
IV	24CCU411	JAVA – Practical				
V	24CCU501	Cost Accounting				
V	24CCU504	Angular JS				

V		24CCU511	Angular JS – Practica	ıl					
VI		24CCU601	Management Account	ing					
VI		24CCU611	Artificial Intelligence	– Practical					
VI		24CCU691	Project						
VII		24CCU701	International Finance						
VII		24CCU702	Research Methodolog	у					
VII		24CCU703	International trade and	1 Practice					
VII		24CCU711	SPSS – Practical						
VIII		24CCU801	Security Analysis and	Portfolio Management					
VIII		24CCU803	Corporate Governance	e, Ethics and Social Responsibility					
VIII	24CCU804 Financial Derivativ								
VIII	24CCU805 Insurance and R			anagement					
VIII		24CCU891	Research Project						
	MINOR COURSES								
Semester		Cours	se Code	Name of the Course					
Ι		24CC	UA101	Business Mathematics and Statistics					
II		24CC	UA201	Web Designing					
II		24CC	UA211	Web Designing –Practical					
III		24CC	UA301	Financial Reporting I					
IV	24CC		UA401	Financial Reporting II					
V		24CC	UA501	Introduction to Capital Market					
VI		24CC	UA601	Investment Banking Operations					
VII		24CC	UA701	Organizational Behaviour					
VIII		24CC	UA801	Applied E-Commerce					
			SUMMER INTE	ERNSHIP					
Semest	er	Course Cod	e	Name of the Course					
Ι		24CCU391	Internship I						
II		24CCU591	Internship II						
	SKILL ENHANCEMENT COURSES								
Semest	er	Course Cod	e Name of the Course						
Ι		24CCU111	Computer Application in Business - Practical						

II	24CCU212	24CCU212 Computerized Accounting System – Practical					
IV	24ENU401	English IV					
	DIS	CIPLINE SPECIFI	C ELECTIVES				
Semester	Course	Code	Name of the Course				
V	24CCU	502A	Financial Management				
V	24CCU	502B	Financial Markets and Institutions				
VI	24CCU	602A	Entrepreneurship				
VI	24CCU	602B	Artificial Intelligence				
		VALUE ADDED	COURSES				
Semester	Course	Code	Name of the Course				
Ι	24VA0	C101	Yoga for Youth Empowerment				
II	24VA0	C201	Environmental Studies				
II	24VA0	C301	Indian Knowledge System				
III	24VA0	C401	Cyber security and Universal Human Values				
	M	ULTIDISCIPLINA	RY COURSES				
Semester	mester Course Code		Name of the Course				
Ι	24ENU	J101	English I				
II	24ENU	J 20 1	English II				
III	24ENU	J 30 1	English III				

B.Com (CA)

Semester I

24LAUT101

Language I: TAMIL I

4H - 3C

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

இலக்கிய நெறிகள்

பாடத்திட்டப் பொதுநோக்கம்

- மாணவா்களுக்குத் 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.
- மதிப்புகளைப் பேணுவதற்குக் • வாய்வியல் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை பெற்றிருத்தல்.
- படைப்பிலக்கியத்திறன் பெற்றிருத்தல்.
 இந்தியக் குடியுரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கியவரலாறு' தமிழ் இலக்கண அறிவு மேம்பாடு பெற்றிருத்தல். • மொழிபெயாப்பியல், கணினித்த
- கணினிக்கமிய் சார்ந்த வேலைவாய்ப்புத்திறன் மேம்பாடு.

அலகு – I

(8 மணிநேரம்)

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

சங்க இலக்கியம் - நற்றிணை - கொண்டல் மாமழை – குறிஞ்சி -140

சங்க இலக்கியம் - குறுந்தொகை - அணிற்பல் லன்ன – நெய்கல் - 49

அற இலக்கியம் - திருக்குறள் - வினைத்திட்பம் (பொருட்பால் 661-670), (பொருட்பால் 991-1000) பண்படைமை

<u> சிற்றிலக்கியம் – முக்கூடற்பள்ளு</u> - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள்

காப்பியம் – சிலப்பதிகாரம் - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்: பொதியில்ஆயினும் – 'கோவலன் என்பான்மன்னோ'(1438), 'நீலவிதானத்து' – 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்த காதை -'வார்ஒலிகூந்தலை'– 'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90) **அரங்கேற்று காதை** 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

மதுரைக் காண்டம் -கொலைக்களக்காதை : 'இருமுதுகுரவர்' -'எழுந்தனன்யான்' (67- 83), 'வினைவிளை காலம்' - ' கொணர்க ஈங்குஎன' (148-153)

கட்டுரைகாதை - 'கடிபொழில்' - 'இல் சாபம்பட்டனிர்' (138-170)

வழக்குரைக்காதை -'அல்லவை செய்தார்க்கு' - 'தோற்றான் உயிர்' (82-93)

வஞ்சிக்காண்டம் - நடுகல்காதை - 'மதுரை மூதூா்' - 'மன்னவா்ஏறு' (218-234)

வாழ்த்துக்காதை - 'என்னே இஃது' - 'தோன்றுமால்' (9)

இலக்கணம் - எழுத்து – முதல் மற்றும் சார்பெழுத்துகள்

அலகு – II

(12 மணிநேரம்)

பத்துப்பாட்டு அறிமுகம்

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

சங்க இலக்கியம் - கலித்தொகை : சுடர்தொடீஇ கேளாய் (கபிலர் – 51)

அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன, ஐம்பெரும்குறவர் வழிபாடு

சிற்றிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்

 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)

ஊரலா் உரைத்த காதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17), '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

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 - அகநானுறு : அன்னை அறியினும் அறிக – தோழி - நெய்தல் - 110

அற இலக்கியங்கள் அறிமுகம்

அற இலக்கியம் - பழமொழி நானூறு : தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும்153, உரைசான்ற 195.

சிற்றிலக்கியம் - நந்திக்கலம்பகம்-தேர்ந்தெடுக்கப்பட்ட5 பாடல்கள் என்னையே புகழ்ந்தேன்,

பதிதொறு புயல்பொழி, இந்தப் புவியில், அடிவிளக்கும் தகில், 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 - ஐங்குறநூறு : மருதம் - தோழிகூற்று -வேட்கைப்பத்து: வாழிஆதன் வாழிஅவினி - 6

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

சிற்றிலக்கியங்கள் - தோற்றமும் வளர்ச்சியும்

சிற்றிலக்கியம் - நீதிநெறிவிளக்கம் : 1. உறுதி – உறுதிபயப்ப(254), 2.முயற்சி -முயலாதுவைத்து (255), 3. உலையா முயற்சி (256), 4. காலம் – காலம்அறிந்தாங்கு (257), 5. மெய்வருத்தம் - மெய்வருத்தம் பாரார் (258).

சிற்றிலக்கியம் - கலிங்கத்துப்பரணி : தேவாசுரம், உடலின்மேல், நெடுங்குதிரை மிசைக்கலணை, விருந்தினரும் வறியவரும், தரைமகள்தன் கொழுநன்றன், பொருதடக்கை வாளெங்கே, வெயில்தாரை.

காப்பியங்கள் - கம்பராமாயணம் : சுந்தரகாண்டம் – திருவடி தொழுத 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) முத்தலை(6019) _ குறித்தநாள்(6023)-மாண்டனள்(6024) - கண்டனர்(6025) -- கூறின நாள்(6026) --என்புழி(6027) -எய்தினன்(6028) -திண்திறள்(6029) --ஆங்கு(6030)--கண்டனென்(6031) - உன்பெருந்தேவி(6032) – பொன் -(6033) - உன்குலம்(6034)-விற்பெருந்(6035) --கண்ணினும்(6036) --வேலையுள்(6037) மண்ணொடும்(6038)--தீண்டிலன்(6039) சோகத்தாள்(6040) ___ ___

இலங்கையை(6041) -- அரக்கியர்(6042)-- தையலை(6043)--ஆயிடை(6044)--அன்னதோர்(6045)--வஞ்சனை(6046)-- அறிவுறத்(6047) -- ஒருகணத்து(6048) --வாங்கிய(6049) -- அன்னவருக்கு(6050) -- இங்கு உள(6051) -- வைத்தபின்(6052) -- பையபையப்(6053) --பொடித்தனர்(6054) --ஆண்டையின்(6055) --எழுக(6056) -- வீரரும்(6057) -- அந்நெறி(6058)

கடிதப்பயிற்சி

1. வேலைவேண்டி விண்ணப்பம் எழுதுதல்

2. பல்கலைக்கழகப் பன்னாட்டுக் கருத்தரங்கச் செய்தியை நாளிதழில் வெளியிடவேண்டி

நாளிதழின் பதிப்பாசிரியருக்குக் கடிதம்

3. கருத்தரங்கப் பங்கேற்புக்கான அனுமதிக் கடிதம்

 பல்கலைக்கழக விழாவுக்குத் தலைமையேற்க வேண்டி, மாவட்ட ஆட்சியருக்கு விண்ணப்பம்

அலகு- V :

(8 மணிநேரம்)

காப்பியங்கள் : தோற்றமும் வளர்ச்சியும்

சங்க இலக்கியம் - பத்துப்பாட்டு: பெரும்பாணாற்றுப்படை (தேர்ந்தெடுக்கப்பட்ட பாடல்கள் மட்டும்) கோவலர் குடியிருப்பு147-168, 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 – நாவரசர் நற்றமிழால் (முதுமுனைவர் ந.இரா.சென்னியப்பனார்)

கடிதப்பயிற்சி

5. கல்விக் கடன் வேண்டி வங்கிமேலாளருக்கு விண்ணப்பம்.

 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. <u>www.tvu.org.in</u>
- 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	-	-	-	-	-	-	I	-	-	-	-	-	-	-
CO5	3	2	1	_	_	_	-	-	-	-	-	-	-	-	-	-	-
Avg	2.8	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

24LUH101	Language I: 1	HINDI I	Semester I
Instruction Ho	ırs/week: L:4 T:0 P:0	Marks: Internal:40 E	4H-3C External:60 Total:100
		End Sem	ester Exam: 3 Hours
PREREQUIS			
• Not Re	quired		
COURSE OB	JECTIVES(CO):		
•	Understand the text styles and grammatic	cal elements	
•	Discuss the content of a reading passage		
•	Develop an interest in the appreciation of	f short stories	
	UTCOMES(CO's) :		
Upon comple	tion of this course, the student will be a		
•	Develop an interest in the appreciation o		
•	Discuss and respond to content of a read	• •	l muitin a
•	Learning the literacy knowledge of Hind		-
•	Learning the literary knowledge specially short Stories	y reading and understa	
•	Learning the history of Hindi literature.		
UNIT -I	a) Prose - Bharathiya Sangrah	9 I	HOURS
	b) Non-Detailed - Naya Mehman		
	c) Nibandh - Anushasan		
	d) Grammar - Bhasha Aur Vyakara	an	
UNIT -II	a) Prose - Pahtha Pani Nirmal	9 I	HOURS
	b) Non-Detailed - Eakankki ki Vishe	eshatha	
	c) Nibandh - Onam		
	d) Grammar – Varna Vichar , Sangya	a	
	,		
UNIT -III	a) Prose – Rashtriya Pitha Mahathm	na 10 I	HOURS
	b) Non-Detailed – Maha Bharat ki	Eak Sanjh	
	c) Nibandh – Eakatha Ka Mahathy	, i i i i i i i i i i i i i i i i i i i	
	,		

Language I: HINDI I

2024-2025

Semester I

d) Grammar - Sarvanam	, Gender
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UNIT-IV	10 HOURS	
UNIT-V	a) Prose – Nindha Ras	10 HOURS
b)	Non – Detailed Eakanki ki Katha Vasthu	
c)	Nibandh – Paropkar	
d)	Grammar - Kriya, Kriya Visheshan	

TOTAL: 48 HOURS

TEXT BOOKS:

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

Editor : Jayaprakash

Publisher : Sumithra Prakasan,

16|5.Hasting Road,

Illahabad.211001.

II. Non-detailed: Naveen Ekhanki Sangrah

Editor : Dr. Srimathi Malathi Tiwari

Publisher: Sumithra Prakashan,

204.Leela Apartment,

Ashok Nagar, Illahabad-211001.

REFERENCE BOOKS:

I. Nibandh : Subod Hindi Nibandh

Editor : Dr. Braj Kishor Prasad Sing

Publisher: Manoj Publication

1583-84 Dariba Kala, Chandni Chouk,

Delhi - 110006.

II. Grammar: Sugam Hindi Vyakaran

Writer: Pro. Vamshidhar & Dharmapal

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

CO, PO, PSO Mapping

24LUM101

Language I: MALAYALAM I

2024-2025

4H-3C

Semester I

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(CO's):

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

- 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
Ι	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 CharitramPrasthanangalilude- Dr.K.M George, (D.C.Books Kottayam)
- 4. MalayalaSahithyavimarsam-Sukumar Azheekode (D.C.books)

CO, PO, PSO	Mapping
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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	-	-	-	-	-
Avg	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

24LUS101

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(CO's):

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

- **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) Sloka	as Eleven to Thirty
UNIT V	10 HOURS
Text Prescribed : Raghuvamsa (Canto – 1) Slok	as Thirty One to Fifty
Grammar: Text prescribed : Sanskrit Self Teac	her

Sanskrit Self Teacher
By Dr.V.Varadhachari
(Present tense and Declension of "a" endingnouns
(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.

C	<i>.</i> 0 , r0 ,	100	mapp	-ms													
COs	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CO, PO, PSO Mapping

Language I : FRENCH I

2024-2025 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):

- To enable the learner to communicate effectively and appropriately.
- To develop and integrate the use of the four language skills.
- To train 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 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

Unite – I

9 HOURS

9 HOURS

- a) Leçon Bienvenue
- b) Communication –Un cours de francais, Entrer en contact saluer,
- c) Verbes être ou avoir
- d) Lexique –Les couleurs, l' alphabet
- e) Culture La France

Unité - II

- 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	- 111	10 HOURS
	a) Leçon	- Salut ! Je m'appelle Agnès
	b) Communication	- Se présenter et présenter quelqu'un Demander et dire
		la date
	c) Grammaire - L	es pronoms personnels sujets, Les verbes être et avoir,
		Les articles définis et indéfinis
	d) Verbes	- Les verbes aller et venir
	e) Lexique - Les r	nois 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
	d)Verbes	Qu'est-ce que ? La phrase négative - 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

TEXT BOOKS:

- 1. Cocton Marie Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de francais**, Didier, paris.2015.
- Cocton Marie Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud Deldphin, Saison 1 – Cahier d'activites , Dider ,Paris , 2015

REFERENCE BOOKS:

- 1 Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,Les exercices de grammaire,Hachette FLE, Paris,2005
- 2 Christian Beaulieu, Je pratique, Exercises de grammaire A1, Dider, Paris, 2015
- 3 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. <u>https://www.lepointdufle.net/</u>

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	-	-	-	-	-
Avg	-	3	3	-	-	-	3	•	-	-	-	2	-	-	-	-	-

CO, PO, PSO Mapping

B.Com (CA)

24ENU101

ENGLISH I

2024-2025

Semester I 3H-3C

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

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	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 group discussions and presentations.	Understand
CO5	Classify communication skills in business environment	Understand

UNIT-I

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

LISTENING: Principles of Listening Skills SPEAKING: Descriptions READING: Reading Techniques WRITING: Paragraph Writing LITERATURE: Of Friendship by Francis Bacon

8 HOURS

7 HOURS

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021

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

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

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

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.

7 HOURS

TOTAL: 36 HOURS

7 HOURS

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-novices-24b355d2cd83 grammar-for-

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	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	1	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	1	-
CO5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	1	-
Avg	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	1	-

B. COM (CA)		2024 - 2025
24CCU101	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:

• Basic Mathematics, book keeping skills, fundamentals of business concepts **COURSE OBJECTIVES (CO):**

- COURSE OBJECTIVES (CO):
 - Understand and apply fundamental accounting principles, including journalizing, ledger maintenance, and preparing trial balances.
 - Learn to prepare final accounts, calculate depreciation, and account for transactions in hire purchase and installment systems, including handling defaults.
 - Apply accounting principles to consignment, joint ventures, stock valuation, and create consolidated financial accounts for different branch types.

COURSE OUTCOMES (CO's):

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

UNIT I- FUNDAMENTALS OF ACCOUNTING

19 HOURS

19HOURS

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

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 19HOURS

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

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

TEXT BOOKS:

- 1. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
- 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.

TOTAL : 96 HOURS

20 HOURS

WEBSITES:

1. <u>https://swayam.gov.in/nd1_noc20_mg71/preview</u>

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO1	PO12	PO13	PO14	PO15	PSO1	PSO2
											1						
CO1	3	2	-		-	-	2	-	-	2	-	-	-	-	-	-	-
CO2	3	-	-	3	-	-	-	-	-	2	-	-	-	-	2	1	2
CO3	3	-	-	3	-	-	-	-	-	2	-	-	-	-	-	2	1
CO4	3	2	2	-	-	-	2	-	-		-	2	2	-	-	1	-
CO5	3	2	-	3	-	-	-	-	-	-	-	-	-	-	-	-	1
Avg	3	1.2	0.4	1.8			2	-	-	2	-	2	2	-	2	1.3	1.3

24CCUA101

BUSINESS MATHEMATICS AND STATISTICS Semester I

7H - 4C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Arithmetic, Graphs

COURSE OBJECTIVES(CO):

- Learn the fundamental concepts of using statistics in commercial applications and the measurement of dispersion.
- Develop skills to use statistical processes, including correlation and regression, to solve business challenges.
- Gain insights into issues related to the construction and use of index numbers in business contexts.

COURSE OUTCOMES (CO's):

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

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

UNIT I - MATRICES & BASIC MATHEMATICS OF FINANCE 16 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

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

17 HOURS

UNIT III - UNI-VARIATE ANALYSIS

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- BI-VARIATE ANALYSIS

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

17 HOURS

17 HOURS

17 HOURS

Index Numbers and Time-Series Analysis: Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.

TOTAL :84 HOURS

TEXT BOOKS:

- 1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1stEdition, Oxford University Press, New Delhi.
- 2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st Edition, McGraw Hill Education, New Delhi.

REFERENCE BOOKS

- 1. Gupta S.P and Gupta P.K. (2013), Business Statistics and Business Mathematics, S. Chand Publishing, New Delhi.
- 2. Mariappan (2015), Business Mathematics, 1st Edition, Pearson Education, New Delhi.
- 3. Sharma J.K, (2014) Business statistics, 4th Edition, Vikas Publishing House, New Delhi.
- 4. Navaneetham, PA (2019). Business Mathematics and Statistics, Jai Publishers, Trichy **WEBSITES**
- 1. https://www.youtube.com/watch?v=TGo0_eIEFoA
- 2. <u>https://www.youtube.com/watch?v=lBB4stn3exM&list=PLU6SqdYcYsfLeej_640C9vsR</u> <u>5FgmUF5Up</u>
- 3. <u>https://www.coursera.org/specializations/business-statistics-analysis</u>

CO, PO, PSO Mapping:

		,	-)		.r o												
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	-	3	3	-	3	-	-	-	-	-	-	-	-	3	-	-
CO2	-	-	-	3	-	3	-	-	3	3	-	-	-	-	3	-	-
CO3	-	-	3	3	-	3	-	-	3	3	-	-	-	-	-	1	1
CO4	-	-	3	3	-	3	-	-	3	3	-	-	-	-	3	-	-
CO5	-	1	3	3	-	3	-	-	3	3	-	-	-	-	3	1	1
Avg	-	1	3	3	-	3	-	-	3	3	-	-	-	-	3	1	1

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

24

24CCU111 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:

• Computer Literacy, Microsoft Office, Word Processing, Spreadsheet Management, Basic Database.

COURSE OBJECTIVES (CO):

- Prepare documents, reports, and datasheets, utilizing built-in functions for data analysis to support decision-making.
- Utilize visual aids and tools to present data effectively, and design presentations for business meetings.
- Store, retrieve, and analyze data to make informed decisions, applying computer tools to real-life business situations.

COURSE OUTCOMES (CO's):

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	Analyze
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

- 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.
- 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 shareholder 'meeting letter (notice) for 10 members using mail merge operation. 5 HOURS

MS EXCEL

- 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

 Draw different types of charts (Line, Pie, Bar) to illustrate year wise performance of sale 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 mode.

5 HOURS

- Design presentation slides for organization details for five levels of hierarchy of a company using organization 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 organization 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 organization 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 at least 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	-	-	-	-	2	1
CO3	3	-	-	-	-	2	-	-	-	3	2	-	-	-	-	1	2
CO4	3	-	-	2	2	-	-	-	-	-	3	-	-	-	-	1	2
CO5	3	-	3	3	2	1	-	-	1	-	3	-	-	2	3	2	1
Avg	3	-	3	2.6	2	1.5	1.5	-	1	3	2	-	-	2	3	1.6	1.6

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
- Pproviding 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
- Learn introspection practices like Analysis of Thoughts, Moralization of Desires, Neutralization of Anger and Eradication of Worries Diversity in Men (Why Men Differ).
- Understand about the yoga, life and practice Yogasanas.

COURSE OUTCOMES(CO's):

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

5 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

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

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

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 BOOKS:

- 1. Kayakapam Thathuvagnani Vethathiri Maharishi
- 2. Light on yoga BKS.lyenger

29

5 HOURS

5 HOURS

4 HOURS

- 3. ManavalakalaPart-1-Thathuvagnani Vethathiri Maharishi.
- 4. Manavalakala part-2-Thathuvagnani Vethathiri Maharishi
- 5. Mind ThathuvagnariVethathir Maharishi
- 6. Simplified Physical Exercises- ThathuvagnaniVethathiri Maharishi
- 7. Sound Health through yoga Dr.Chandrasekaran
- 8. The world orcer of Holistic unity- ThathuvagnaniVethathiri Mahanshi
- 9. Thirukkural-Rev. Dr.G.U.pope
- 10. 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	3	-	-	-	-	-	2	-	-	-	1	-	-	-	-	1	2
CO2	3	-	3	3	-	-	1	-	-	-	1	-	-	-	-	1	1
CO3	3	-	-	-	-	2	-	-	-	3	2	-	-	-	-	-	2
CO4	3	-	-	2	2	-	-	-	-	-	3	-	-	-	-	1	2
CO5	3	-	3	3	2	1	-	-	1	-	3	-	-	2	3	2	-
Avg	3	-	3	2.6	2	1.5	1.5	-	1	3	2	-	-	2	3	1.2	1.7

1 - Low, 2 - Medium	, 3 - High, '-'·	- No Correlation
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B.Com (CA)

இலக்கிய இன்பம்

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 குடியுரியைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, தமிழ் இலக்கியவரலாறு தமிழ் இலக்கண அறிவு மேம்பாடு பெற்றிருத்தல்.
 - பாழிபெயர்ப்பியல், 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

பக்தி இலக்கியம் : சைவம் : பெரியபுராணம் - திருமூலநாயனார் புராணம்

கவிதை : மகாகவி பாரதியார்

- பகைவனுக்கு அருள்வாய்

- விடுதலை

கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை - கோயில் வழிபாடு

- கவிதை : கரிகாலன்
- **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).

இலக்கிய வரலாறு : ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-

திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்

அலகு – II :

(10 மணிநேரம்)

இலக்கியம் : வைணவம் பக்தி குலசேகர ஆழ்வார் பெருமாள்திருமொழி -தேவகி புலம்பல் கவிதை : வைரமுத்து - எறும்புகளோடு ஒருவார்த்தை கவிதை : சிற்பி பாலசுப்பிரமணியன் -மலையாளக்காற்று கவிதை : தாமரை தொலைந்து போனேன் சிறுகதை : சுஜாதா நகரம் கட்டுரை : முனைவர் புரிசை நடராசன் திருக்குறளும் சமுதாயவியலும் அ**ணி இலக்கணம்** : உவமையணி -பிறிது மொழிதல் 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, சிறுகதை, கட்டுரை படைப்பாக்க உத்திகள் –பயிற்சிகள் (10 மணிநேரம்) அலகு – IV இலக்கிய வரலாறு சிறுகதை தோற்றமும் வளர்ச்சியும் - இளையார் ஆச்திச்சூடி கவிதை : பாரதிதாசன் **கவிதை : கவிஞர் சுகந்தி சுப்பிரமணியம்** - புதையுண்ட வாழ்க்கை

சிறுகதை : ஆ ர். சூடாமணி	- அந்நியா்	கள்
கட்டுரை : முனைவர் ப.தமிழரச	் நொய்ய	່ນ
மொழிபெயர்ப்புப் பயிற்சிகள் - மொழிபெயர்ப்புப் பயிற்சிகள் - 2.		ஆங்கில
அலகு- V		(8 மணிநேரம்)
இலக்கிய வரலாறு : நாட்டுப்புற	வியல் : ஓர் அறிமுகம்	
கவிதை : கவிஞர் அறிவுமதி	- நட்புக்காலம்	
கவிதை : க. அம்சப்ரியா	- நம்பிக்கை வை	
சிறுகதை : அம்பை	- வல்லூறுகள்	

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப் பயிற்சிகள் - 2.

மொத்த மணிநேரம் 48

பார்வை நூல்கள்

- 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. <u>www.tvu.org.in</u>
- 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	3	2	3	-	-	-	-	-	-	I	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	I	I	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Language II : HINDI II

2024-2025

Semester II

4H-3C

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

Marks: Internal:40 External:60Total: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):

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

- 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 b) Drama -Dhruva Swamini c) Novel - Nirmala , Thotharam d) Grammar – Kaal , Theen Prakar	9 HOURS
UNIT-II	a) Poetry – Sita , Ram b) Drama – Mandhakini , Koma c) Novel – Mansaram , Jiyaram d) Grammar – Upsarg, Prathyay	9 HOURS
UNIT-III	a) Poetry – Lakshman, Valmiki b) Drama – Ramaguptha , Chandhraguptha c) Novel – Sudha, Bhuvan Mohan Singh d) Grammar – Sabda Vyutpathi	10HOURS
UNIT-IV	a) Poetry -Vishvaamithra, Thrijada b) Drama –Sikhar Swami,Shakraj c) Novel – Udhaybanulaal, Siyaram d) Grammar – Sambandh Chochak	10HOURS
UNIT-V	a) Poetry – Bhagirath , Sagar	10HOURS

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

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	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.4	2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CO, PO, PSO Mapping

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):

- 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 OUTCOME(COs):

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

- 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
Ι	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 HOURS

TEXT BOOKS:

1.Emakaje – AmbikasuthanMangad – 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

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	-	-	-	-	-
Avg	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

Language II: SANSKRIT II

2024-2025 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):

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

- 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 work	s 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)	
ΤΟΤΑ	L: 48 HOURS

TEXT BOOK:

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

COs	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CO, PO, PSO Mapping

2024-2025

24LUF201

Language II: FRENCH 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):

- Make the students to speak and write errors free French.
- 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

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 o	ordinaux,
		L'heure, Les pronoms personnels COD	
	d) Verbes	-savoir et connaitre	
	e) Lexique	- Les loisirs, Les activités quotidiennes ,Les	s matières
	f) Culture	- les grands fleuves de france.	

Unité - II	a) Leçon	- La routine		9HOURS
	b) Communication	- Décrire sa journée		
	c) Grammaire	- Les verbes pronomi -eter, Le verbe prendr		emier groupe en -e_er, -é_er, -eler,
	d) Verbes	- manger, boire		
	e) Lexique	- Le temps et l'heure	La fréquence	
	f) Culture	- les bandes dessinees	5.	
Unité	- III a) Leçon	-Où faire ses	courses	10 HOURS
	b) Commu	nication - Au restaurar	t : commander et comm	nenter
	c) Grammai	re - Les articles	partitifs, Le pronom en	(la quantité) très
		ou beaucoup ? La pl	rase négative	
	d) Verbes	- les verbs irre	egulliers	
	e) Lexique	- Les aliments, Les qu	antités, Les commerces	s et les commerçants
Unit	f) Culture é -IV a) Leçon	-Les plats fran - Decourvez		10 HOURS
	b) Communicationc) Grammaired) Verbese) Lexique	- Les verbes devoir, p	à une invitation c'est/ il est,future proch ouvoir, savoir, vouloir prix, Les services, Les 1	
Unité - V	f) Culture a) Leçon - To	- Le festival du mot ut le monde s'amuse, Le	s ados au quotidien	10 HOURS
		• Décrire une tenue , Éci	-	
			ives, La formation du fé	minin
	,	éfini on, passé compose	-	
	-		roupe en -yer, Les verb	bes voir et sortir
	,	1 5	1 0	Les vêtements et les accessoires
	f) Culture	- Le pays des gourma	nds	
			IUIAI	L: 48 HOURS

TEXT BOOKS

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

REFERENCE BOOKS:

- 1. Cocton Marie Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud Deldphin, Saison 1 Cahier d'activites , Dider ,Paris , 2015
- 2. Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,Les exercices de grammaire,Hachette FLE, Paris,2005
- 3. Christian Beaulieu, Je pratique, Exercises de grammaire A1, Dider, Paris, 2015
- 4. 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. <u>http://www.bonjurdefrance.com/</u>
- 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	2	-	-	-	I	-	-	-	-
Avg	-	2.5	2.5	-	-	-	-	-	2	-	-	_	-	-	-	-	-

24ENU201

ENGLISH II

2024-2025

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):

- Make the students to 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- II7 HOURSLISTENING : Listening for Pleasure (Story)SPEAKING : Oral presentationREADING : Reading PassagesWRITING : Essay writingLITERATURE : 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

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/
- 2. https://www.gradesaver.com/rabindranath-tagore-short-stories/study-guide/summary-

the-postmaster

CO, PO, PSO Mapping

COs	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	_
Avg		2.5	2.5	-	-	-	-	-	2	-	-	-	-	-	-	-	-

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

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Basic Accounting Principles, Understanding of Partnership Accounts, Financial Statements, Experience with Accounting Problems and Adjustments.

COURSE OBJECTIVES (CO):

- Understand the concept of partnership and accounting procedures during the admission and retirement of partners, including methods of computing goodwill.
- Gain knowledge of accounting treatments during the dissolution and insolvency of partnership firms.
- Acquire practical exposure to accounting treatments for partnership firms, including the calculation of fire claims.

COURSE OUTCOMES (CO's):

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

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

UNIT I - PARTNERSHIP

17 HOURS

17 HOURS

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

UNIT II - RETIREMENT OF PARTNER

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

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UNIT II - DISSOLUTION

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

UNIT IV - INSOLVENCY OF PARTNERS

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

UNIT V - FIRE CLAIMS

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

Note: Theory 20% and Problems 80% HOURS

TEXT BOOKS:

- 1. Jain, S.P. and Narang (2018), Financial Accounting, Kalyani Publishers, Ludhiana
- 2. Shukla, M.C. Grewal, T.S. and Gupta, S.C. (2016), Advanced Accounts, Sultan Chand and Sons. New Delhi

REFERENCE BOOKS:

1.Gupta, R.L., (2014), Advanced Accountancy. Sultan Chand and Sons, New Delhi 2. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017), Advanced Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.

- 3. Arulanandam, M.A., & Raman, K.S. (2016), Advanced Accountancy, Vikas Publishers, New Delhi.
- 4. Gupta, R.L., & Rathaswamy. (2014), Advanced Accounting. Sultan Chand & Sons, New Delhi.

WEBSITE:

1.https://swayam.gov.in/nd2 cec20 mg16/preview

CO, PO, PSO Mapping

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

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

17 HOURS

16 HOURS

TOTAL HOURS:84

17 HOURS

48

B. COM (CA)		2024 - 2025
24CCUA201	WEB DESIGNING	Semester II
		4H - 2 C

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

PREREQUISITE:

• Basic Understanding of Web Technologies, Basic Programming Concepts,

COURSE OBJECTIVES:

- Uderstand the concepts and architecture of the World Wide Web, as well as the technologies used in Web Programming.
- Understand and practice markup languages, including embedded dynamic scripting on the client-side.
- Recognize the importance of object-oriented aspects of scripting in Internet programming.

COURSE OUTCOMES (CO's):

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

COs	Course outcomes	Blooms Level
CO1	Design web pages	Create
CO2	Use technologies of Web Programming	Apply
CO3	Apply object-oriented aspects to Scripting	Apply
CO4	Create a basic website using HTML and Cascading Style Sheets	Create
CO5	Design and implement dynamic web page with validation using JavaScript objects and by applying different event handling mechanisms	Apply

UNIT I – HTML

10 HOURS

10 HOURS

What is HTML -HTML Documents -Basic structure of an HTML document -Creating an HTML document - Mark up Tags -Heading-Paragraphs - Line Breaks - HTML Tags. Introduction to elements of HTML- Working with Text - Working with Lists, Tables -Working with Hyperlinks, Images and Multimedia.

UNIT II – FRAMES

Introduction to Frame, <frameset> and <frame> Tag with its Attributes, Creating Frames, Linking Frames, <noframes> tag, Complex Framesets, Floating or Inline Frame. Forms : <Form> Tag and its Attributes, <Input> Tag and its Attributes, Form Controls: Text Controls, Password Fields, Radio Buttons, Checkboxes, Reset and Submit Buttons, Form Control Selection, Option Processing and Text Area, Hidden Fields. Embedding Multimedia: Introduction, Embedding Multimedia, Inserting Sound/Audio Formats, Inserting Video File Formats.

UNIT III – CSS

Concept of CSS- Creating Style Sheet - CSS Properties -CSS Styling: Background-Text Format-Controlling Fonts - Working with block elements and objects - Working with Lists and Tables -CSS Id and Class - Box Model: Introduction- Border properties- Padding Properties- Margin properties - CSS

UNIT IV – JAVASCRIPT PROGRAMMING

Introduction to JavaScript: Utility of JavaScript-Evolution of the JavaScript Language-JavaScript Versions and Browser Support- Differences Between Client-Side vs. Server-Side JavaScript-Statements and Operators-Variable Declarations- Operators and Statements- Operator Precedence- Implementing Control Constructs: Conditional and Looping Constructs.

UNIT V - JAVASCRIPT OBJECTS

The JavaScript Object Model and Hierarchy- JavaScript Object Properties-Object Methods- New Keyword- This Keyword- Creating New Object Instances Using Constructor Functions- String-Date and Array Objects- Construction of Custom Objects with Individual Properties and Methods.

TOTAL :48 HOURS

TEXT BOOKS:

- 1. "Web Coding & Development All-in-One For Dummies",Paul McFedries ,2018 "Fundamentals of Web Development",Randy Connolly, Ricardo Hoar ,2017
- 2. Principles of web design., Joel sklar, sixth edition, 2015

REFERENCE BOOKS:

1. "HTML and CSS: Design and Build Websites", Jon Duckett, 2014

2. Thomas A Powell, Fritz Schneider, "JavaScript: The Complete Reference", Third Edition, Tata McGraw Hill, 2013

WEBSITES:

- 1. http://www.freeCodeCamp Guides.com/
- 2. http://www. Codrops CSS Reference/
- 3. https://developer.mozilla.org/enUS/docs/Web/JavaScript/Guide.
- 4. http://www.w3schools.com.
- 5. https://nptel.ac.in/courses/106105084/
- 6. <u>https://freevideolectures.com/blog/webdesign-online-courses-and-video-lectures/</u>

9 HOURS

10 HOURS ipt Languag

9 HOURS

CO, PO, PSO Mapping

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

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Basic understanding of HTML, Basic Programming Logic and Algorithms.

COURSE OBJECTIVES (CO):

- Understand the principles of creating an effective web page and develop skills in analyzing website usability.
- Learn and apply languages such as HTML, DHTML, XML, and PHP for web development, including creating complex webpage layouts and multi-page websites.
- Utilize JavaScript for event-driven programming and enhancing web interactivity.

COURSE OUTCOMES (CO's):

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

COs	Course outcomes	Blooms Level
CO1	Proficiency in Basic HTML Formatting and Structure	Understand
CO2	Competence in Creating Lists, Links, and Tables in HTML	Create
CO3	Ability to Design and Implement HTML Forms	Create
CO4	Development of Multi-Page Websites and Frame-Based Layouts	Create
CO5	Application of JavaScript for Event-Driven Programming and Problem Solving	Apply

List of Programs

1. Create HTML document with following formatting – Bold, Italics, Underline, Colors, Headings, Title, Font and Font Width, Background, Paragraph, Line Brakes, Horizontal Line, Blinking text as well as marquee text.

3 HOURS

- 2. Create HTML document with Ordered and Unordered lists, Inserting Images, Internal and External linking. **3 HOURS**
- 3. Create HTML document with Table

3 HOURS

4. Create Form with Input Type, Select and Text Area in HTML.

5. Create an HTML containing Roll No., student 's name and Grades in a tabular form.

3 HOURS

3 HOURS

6. Create an HTML document (having two frames) which will appear as follows **3 HOURS**

About	This frame would show the
Department 1	contents according to the link clicked by the user on the left
Department 2	frame.
Department 3	

7. Create an HTML document containing horizontal frames as follows

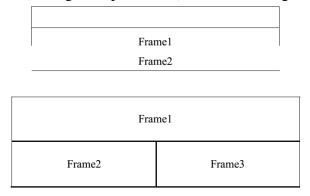
3 HOURS

3 HOURS

Department Names (could be along with Logos) Contents according to the Link clicked

8. Create a website of 6 - 7 pages with different effects as mentioned in above problems.

9. Create HTML documents (having multiple frames) in the following three formats **3 HOURS**



10. Create a form using HTML which has the following types of controls:

4 HOURS

- I. Text Box
- II. Option/radio buttons
- III. Check boxes

IV. Reset and Submit buttons

List of Programs using JavaScript: Create event driven program for following:

11. Print a table of numbers from 5 to 15 and their squares and cubes using alert. 3 HOURS
12. Print the largest of three numbers. 81 3 HOURS
13. Find the factorial of a number n. 3 HOURS
14. Enter a list of positive numbers terminated by Zero. Find the sum and average of these numbers. 3 HOURS
15. A person deposits Rs 1000 in a fixed account yielding 5% interest. Compute the amount in the account at the end of each year for n years. 5 HOURS

TOTAL: 48 HOURS

TEXT BOOKS:

1. "Web Coding & Development All-in-One For Dummies",Paul McFedries ,2018 "Fundamentals of Web Development",Randy Connolly, Ricardo Hoar ,2017

REFERENCE BOOKS:

- 1. Principles of web design., Joel sklar, sixth edition, 2015
- 2. "HTML and CSS: Design and Build Websites", Jon Duckett, 2014
- 3. Thomas A Powell, Fritz Schneider, "JavaScript: The Complete Reference", Third Edition, Tata McGraw Hill, 2013

WEBSITES:

- 1. http://www.freeCodeCamp Guides.com/
- 2. http://www. Codrops CSS Reference/
- 3. https://developer.mozilla.org/enUS/docs/Web/JavaScript/Guide.
- 4. http://www.w3schools.com.

CO, PO, PSO Mapping

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

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

End Semester Exam: 3 Hours

PREREQUISITE:

• Basic Accounting Principles, Payroll Concepts

COURSE OBJECTIVES (CO):

- Understand account heads, vouching, inventory valuation, TDS, payroll processes, and GST invoice entry in accounting software.
- Classify items under appropriate heads and generate financial, TDS, and payroll reports, evaluating the outcomes.
- Communicate outputs in written form, identifying objectives and outcomes, and apply the use of computerized systems as a lifelong learning tool.

COURSE OUTCOMES (CO's):

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

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

LIST OF EXERCISES

1.	Create a Company and Ledgers in Tally.	6 HOURS
2.	Create an Accounting voucher with example in tally.	6 HOURS
3.	Create different types of GST Invoices in Tally.	6 HOURS
4.	Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally.	6 HOURS

- 5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
- 6. Create an Inventory and Manufacturing Vouchers.

7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally

- 8. Create a payroll in tally with suitable example.
- 9. Do the following exercise with the example that given below
 - Create a company in Tally by your name.

24 HOURS

6 HOURS

6 HOURS

6 HOURS

6 HOURS

- Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk 10 liters, roti 20 pieces and mobile 5 numbers.
- ♦ Now, create sales ledgers one for 28% GST rate and one for 5% GST rate.
- Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
- Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
- Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
- Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
- Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs. 25,000 per mobile.
- GST rate for roti and mobile is 28%. Purchase this from inside your state.
- Also, fill in the E-Way bill details.
- Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
- This sale will be outside the state. Also, fill in the E-Way bill details.
- Now, check the profit and loss account and see what is the total value of sales for 5% GST?
- Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations?
- Check the Ratio Analysis and see what the current ratio and quick ratio is?

TOTAL:72 HOURS

TEXT BOOKS:

- 1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
- 2. <u>Asok K. Nadhani</u> (2018), Tally ERP Training Guide 4thedition, BPB Publications; New Delhi

REFERENCE BOOKS

1. Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.

2. Ajay Maheshwari and Shubham Maheshwari (2017), <u>Implementing GST in Tally.ERP 9, 1st edition, Tally E-Learning.</u>

3. <u>Shraddha Singh, Navneet Mehra</u> (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delh

CO, PO, PSO Mapping

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

B. COM (CA)		2024 - 2025
24VAC201	ENVIRONMENTAL STUDIES	Semester II

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

Marks: Internal:100 External: - Total:100 End Semester Exam: - Hours

2H - 2C

PREREQUISITE:

• Basic knowledge about fundamentals of environment

COURSE OBJECTIVES (CO):

- Create awareness about the structure and functions of various ecosystems, while fostering concern for the availability of natural resources and environmental protection.
- Learn about the environment, available resources, biodiversity, and conservation efforts, while understanding current scenarios to identify ways for habitat protection and improvement.
- Analyze the interactions between social and environmental issues to promote informed decision-making for a sustainable future.

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
	Learn the ethical, cross-cultural, and historical context of natural resources and the	Understand
	methods for conservation	
CO3	Predict current scenarios and find ways for the protection and betterment of	Analyze
	habitat	
CO4	Analyze the interactions between social and environmental problems	Apply
		Create
	interactions between social and Environmental processes	

UNIT I-I NTRODUCTION - 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.

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UNIT III - BIODIVERSITY AND ITS CONSERVATION

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

UNIT IV - ENVIRONMENTAL POLLUTION

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

UNIT V- SOCIAL ISSUES AND THE ENVIRONMENT

Concept of sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act).

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:

- 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

4 HOURS

5 HOURS

5 HOURS

Applications,(2020). 2nd Edition.

COs	PO1	PO2	PO3		P05	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
Avg	3	-	-	-	_	-	-	2	2	-	2	2	2	-	2	2	2

CO, PO, PSO Mapping

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

B.Com (CA)

2024-2025

4H - 3C

Instruction Hours/week: L:4 T:0 P:0 Total:100

Marks: Internal:40 External:60

End Semester Exam: 3 Hours

தமிழர் நாகரிகமும் பண்பாடும்

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

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

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

(12 மணிநேரம்)

(10 மணிநேரம்)

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

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

நொய்யல்கரை நாகரிகம்.

மொத்த மணிநேரம் 48

பார்வை நூல்கள்

- 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.
- நா.வானமாமலை, தமிழர் வரலாறும் பண்பாடும், நியூசெஞ்சுரி புக்ஹவுஸ், சென்னை -98.

இணையதளம்

1. <u>www.tvu.org.in</u> 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
																	1

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(8 மணிநேரம்)

CO1	2	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	I	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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 hist	ory	of	Hindi l	iteratu	re
	-							

UNIT-I	a) Story – Bade Ghar Ki Beti b) Hindi Bhasha Ka Vikas c) Novel – Ramnath,Jalpa d) Letter Writing –Personal Letter	9 HOURS
UNIT-II	a) Story – Puraskar b) Kaal Vibhajan , Char Prakar c) Ramesh Babu ,Devdeen d) Letter Writing – Leave Letter	9 HOURS
UNIT-III	 a) Story – Usne Kaha Tha b) Literature – Adhikaal c) Indhubhooshan, Rathna,Johra d) Letter Writing – Letter for the Publisher 	10 HOURS
UNIT-IV	 a) Story – Paanchminte b) Poorva Madhya Kaal c) Manibhooshan, Dhayanath, Rameshwari d) Letter Writing – Application for job 	10 HOURS
UNIT-V	 a) Story – kafan b) Reethi Kaal,Adhunik Kaal c) Dheen Dhayal,Manaki, d) Letter Writing – Complaint Letter 	10 HOURS

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

COs	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	-	-	-	-	-	-	-	-	-	-	-		-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-		-	-

24LUM301

Language III: MALAYALAM III

2024-2025 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 poetry Learn 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	Language III – MALAYALAM III	Hours
Ι	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 VayalarRamavarma Kerala Book Store Publishers

REFERENCE BOOKS:

- 1. Kavitha SahithyaCharitram-Dr.M.Leelavathi (Kerala SahithyaAcademy,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)

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	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	_	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.5	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-

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

2024-2025 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.	
	TOTAL: 48 HOURS

TEXT BOOK :

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

CO, PO, PSO Mapping

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Cos	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AvG	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Language III: FRENCH III

2024-2025

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
CO2Build correct sentence structures and grammatical patterns in oral and written	Apply
Communication	
CO3 Develop the ability to speak French language with the way of pronunciation.	Understand
CO4Follow leadership, work ethics and management principles	Analyze
CO5 Express values and skills gained through effective communication to other disciplines.	Analyze
Unite – I 9 HOUI	RS
a) Leçon – Vivre la ville,,Visiter une ville	
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 9 HOUR	S
a) Leçon -• On vend ou on ga rde ?	
b) Communication -Demander des renseignements touristiques	
c) – Grammaire - Le pronom y (le lieu), La position des pronoms complément	sLes 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 10 H	OURS
a) Leçon - 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 Francais.

Unite – IV

10 HOURS

- a) Leçon Félicitations !
- 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 !
- 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

TEXT BOOKS:

- 1. Cocton Marie Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, Saison 1- Méthode de francais, 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, Joëlle Bonenfant, 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. bonjour dumon de. com / exercises / contenu/le - francais-du- tour isme. html

3.<u>http://www.bonjurdefrance.com/</u>

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	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.5	2	2	-	-	-	-	-	-	-	-	•	-	-	-	-

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

10 HOURS

TOTAL: 48 HOURS

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 recognizenative 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	Apply
	in oral and written	
	Communication	
CO3	develop the ability to speak English language with the correct	Understand
	pronunciation.	
CO4	Follow leadership, work ethics and management principles	Analyze
CO5	express values and skills gained through effective	Analyze
	communication to other disciplines.	-

UNIT-I

8 HOURS

LISTENING: Listening Comprehension-Listening for Specific Information- Interpreting Chartsand 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

7 HOURS

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

UNIT- IV

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 BOOKS

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

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

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

B.COM (CA)

CORPORATE ACCOUNTING

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Basic knowledge of corporate accounting principles

COURSE OBJECTIVES(CO):

- Understand the procedures for the issue of shares and debentures, as well as the accounting treatment for company reconstruction, amalgamation, and absorption.
- Learn how to prepare financial statements of companies.
- Understand the procedures involved in the liquidation of companies.

COURSE OUTCOMES (CO's):

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

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, ABSORPTION OF COMPANIES 15 HOURS

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

UNIT III - RECONSTRUCTION OF COMPANIES

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

UNIT IV - FINANCIAL STATEMENT OF COMPANIES

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021

15 HOURS

14 HOURS

14 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

14 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 :72HOURS

TEXT BOOK

- 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:

- 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

WEBSITES

https://swayam.gov.in/nd2_imb20_mg32/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	3	3	-	1	-	-	-	-	-	-	3	1	2
CO2	3	-		3	3	3	-	1	-	3	-	-	-	-	3	1	2
CO3	3	-	3	3	3	3	-	-	2	3	-	-	-	-	-	1	2
CO4	3	-	3	3	3	3	-	-	2	3	-	-	I	-	3	1	2
CO5	3	-	3	3	3	3	1	-	2	3	-	-	I	1	3	1	2
Avg	3	-	3	3	3	3	1	1	2	3	-	-	-	1	3	1	2

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

B. COM (CA)

2024 - 2025

24CCU302

MY SQL

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• a foundational understanding of relational database concepts and basic programming skills.

COURSE OBJECTIVES (CO) :

- Understand the characteristics of SQL and learn various search strategies for solving SQL queries.
- Explore different ways of designing software agents and representing knowledge in SQL.
- Gain knowledge about the applications of MySQL.

COURSE OUTCOMES (CO's):

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

Cos	Course outcomes	Blooms Level
CO1	Understand the various characteristics and features of SQL	Understand
CO2	Apply different search strategies in SQL to retrieve and manipulate data	Apply
CO3	Represention of SQL queries using appropriate techniques	Apply
CO4	Understand methodologies for designing software agents in database contexts.	Understand
CO5	Practical Applications of MySQL in real world scenario	Apply

UNIT I - INTRODUCTION TO SQL

SQL: Background – Data Definition – Basic Structure of SQL Queries – Set Operations – Aggregate Functions – Null Values – Nested Sub-Queries – Views – Modification of the Database.

UNIT II - PL/SQL

PL/SQL: A programming Language: History - Fundamentals – Block Structure – Comments – Data Types – Other Data Types – Declaration – Assignment operation – Bind variables – Substitution Variables – Printing

UNIT III – OPERATORS AND CONTROL STRUCTURE 12 HOURS

Arithmetic Operators, Control Structures and Embedded SQL: Control Structures – Nested Blocks – SQ L IN PL/SQL – Data ManipulationTransaction Control statements.

UNIT IV- PL/SQL CURSORS AND EXCEPTIONS

12 HOURS

12 HOURS

12 HOURS

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PL/SQL Cursors and Exceptions: Cursors – Implicit & Explicit Cursors and Attributes – Cursor FOR loops – SELECT...FOR UPDATE – WHERE CURRENT OF clause – Cursor with Parameters – Cursor Variables – Exceptions – Types of Exceptions.

UNIT V – PL/SQL COMPOSITE DATA TYPES:

PL/SQL Composite Data Types: Records – Tables – Varrays. Named Blocks: Procedures Functions – Packages - Triggers – Data Dictionary Views.

TOTAL HOURS:60 HOURS

12 HOURS

TEXT BOOKS:

1. Database System Concepts^{II}, Abraham Silberschatz, Henry F.Korth, S.Sudarshan, TMH 5th Edition (Units – I,II)

2. Fundamentals of Database Management Systems^{||}, Alexis Leon, Mathews Leon, Vijay Nicole Imprints Private Limited. (Unit-III)

REFERENCE BOOKS:

1. Database Systems Using Oracle Nilesh Shah, 2nd edition, PHI.UNIT-IV: Chapters 10 & 11

UNIT-V: Chapters 12,13 & 14.

2. Alexix Leon & Mathews Leon, "Essential of DBMS", 2nd reprint, Vijay Nicole Publications, 2009.

Websites

1.https://www.w3schools.com/sql

2. https://www.tutorialspoint.com/sql

3. https://livesql.oracle.com

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
CO2	3	-	1	-	-	-	-	-	-	-	-	-	-	-	2	1	2
CO3	3	-	1	-	-	-	-	-	-	-	-	-	-	-	2	1	2
CO4	3	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	2
CO5	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	1	2
Avg	3	-	1	-	1	-	-	-	-	_	1	_	_	-	2	1	2

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

B. COM (CA)

2024 - 2025

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Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021

COMMUNITY ENGAGEMENT AND SOCIAL RESPONSIBILITY

PREREQUISITE:

24CCU303

• 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

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

TEXT BOOK:

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

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

TOTAL: 24 HOURS

8 HOURS

8 HOURS

8 HOURS

7<u>8</u>

Semester III 2H - 2C

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

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

1. Scott S Macdonald and Timothy W Koch (2011)., *Management of Banking*, New Delhi: Thomson Publishing,

REFERENCE BOOKS:

1.Donald R Fraser, Benton E Gup and James W Kolari (2010)., Commercial Banking,

The Management of Risk, Wiley,

- 2. Peter S Rose(2012)., Commercial Bank Management, New Delhi: McGraw Hill/Irwin,
- 3. David H Buzzell(2010)., Principles of Banking, USA: American Bankers Associations, 2010.
- 4. 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 Communit

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
Avg	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2

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

B. COM (CA)

24CCUA301

FINANCIAL REPORTING I

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• A foundational understanding of basic accounting standards and financial statement preparation.

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 construct financial statements according to generally accepted accounting principles for both corporate entities and individual shareholders.
- Understand the critical role accounting plays in society and its importance in enabling informed decision-making.

COURSE OUTCOMES (CO's):

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 in India)	Understand
CO2	Apply accounting principles on business	Apply
CO3	Classify the business transactions and create financial statements according to generally accepted accounting Principles	Analyze
CO4	Construct financial statements for individual entities for the use of shareholders.	Apply
CO5	Analyse the financial statements of companies	Evaluate

UNIT I- USE OF IFRS AND IND. AS

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

UNIT II - APPLICATION OF IFRS (IND. AS) FOR TRANSACTIONS 12 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

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

12 HOURS

12 HOURS

UNIT IV- PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS 12 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

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 : 60 HOURS

TEXT BOOK

1. Subramanyam, K. R. and John, J.W. (2014), —Financial Statement Analysis^{II}, 10th Edition, Tata McGraw Hill, New Delhi.

REFERENCE BOOKS

- 1. Stephen H. Penman (2014) Financial Statement Analysis and Security Valuation^{II}, 4th Edition, Tata McGraw Hill, New Delhi.
- 2. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
- 3. Charles H. Gibson (2013), Financial Statement Analysis, 13th 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. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
- Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013, 1st Edition, Bloomsbury Professional India, New Delhi.

12 HOURS

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
CO2	3	-	-	1	-	-	-	-	-	-	-	-	-	-		1	2
CO3	3	-	-	-	2	-	-	-	-	-	-	-	-	-	-	1	2
CO4	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO5	3	-	1	1	2	-	-	-	-	-	-	-	-	-	-	1	2
Avg	3	1	1	1	2	1	-	-	-	-	-	-	-	-		1	2

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

PREREQUISITE:

• Basic knowledge of relational database concepts, including tables, keys, and normalization.

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

COURSE OBJECTIVES (CO):

- Understand and apply the fundamentals of Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), and Transaction Control Language (TCL) in database management.
- Implement and analyze various database constraints and create complex queries for realworld scenarios involving diverse data sets.
- Develop PL/SQL blocks and triggers for exception handling and automation of database operations.

COURSE OUTCOMES (CO's):

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

COs	Course outcomes	Blooms Level
CO1	Define and use DDL and DML commands to create and	Understand
	manipulate database structures.	
CO2	Apply DCL and TCL commands to manage database security	Apply
	and transaction integrity.	
CO3	Implement primary key, foreign key, check, unique, null, and not	Apply
	null constraints in database tables.	
CO4	Analyze complex SQL queries to retrieve and analyze data from	Analyze
	multiple database tables.	
CO5	Develop PL/SQL triggers and blocks to automate tasks and	Analyze
	handle exceptions in database applications.	·

List of Programs

1. To implement Data Definition language	3 HOURS
2. To implement Data Manipulation language	3 HOURS
3. To implementation on DCL and TCL	3 HOURS
4. To implement the following Constraints	5 HOURS

- I. Primary key
- II. Foreign Key
- III. Check
- IV. Unique
- V. Null
- VI. Not null

5. Create a table with following fields:

5 HOURS

Employee table:

Field name	Constr aint	Туре	Size
Employee_no	Primary key	Character	6
Employee_name		Character	30
Address		Character	25
Designation		Character	15
Dob		Date	
Gender	Check	Character	1
Doj		Date	
Salary		Number	10,2

Queries:

- i. Display name of the employees whose salary is greater than "10,000".
- ii. Display the details of employees in ascending order according to Employee Code
- iii. Display the details of employees earning the highest salary
- iv. Display the names of employees who earn more than "Ravi".
- 6. Create table named Student with following fields and insert the values: 4 HOURS

Field name	field type	field size			
Student Name	Character	15			
Gender	Character	6			

Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage of marks	Number	4,2

Queries:

i.Calculate the average mark percentage of the students

ii.Display the names of the students whose percentage marks are greater than 80% iii.Display the details of the students who got the highest percentage of marks

iv.Display the details of the students whose mark percentage between 50 and 70

v.Display the details of the students whose mark percentage is greater the mark percentage of Roll No=12CA01

7. Create a table with following fields: **Staff table:**

5 HOURS

Field name	Constraint	Туре	Size
Staff_no	Primary key	Character	6
Staff_name		Character	30
Dob		Date	
Dept_code	Foreign key	Character	4
Designation		Character	15
Basic		Number	7,2

Department table:

Field name	constraint	Туре	Size
Dept_code	Primary key	Character	4
Dept_name		Character	30

Execute the following queries:

- i. To list the staff who joined 2 years back.
- ii. To list the staff in computer science dept.
- iii. To list the staff_name and the dept_name in which he/she works.

- To list the maximum and minimum salary in each dept. iv.
- To list the dept along with the total amount spent on salary v.
- To list the name of the employees who draw the salary more than the average vi. salary.

Create a table with the following fields: 8.

4 HOURS

Book table:

Field name	Constraint	Constraint Type						
Access_no	Primary key	Character	6					
Title		Character	30					
Author		Character	30					
Publisher		Character	30					
Subject		Character	10					
Price		Number	6,2					

Execute the following queries:

- The title of C and C++ books. i.
- The books written by a particular author. ii.
- The books which costs between Rs.300/- and Rs.500/iii.
- The number of books available in each subject. iv.
- The books in the decreasing order of the cost. v.

9. Create a table with the following fields:

Account table:

4 HOURS

Field name	Constraint	Туре	Size
Acc_no	Primary key	Number	4
Cust_name		Varchar2	30
Branch_name		Varchar2	30
Cust_city		Varchar2	30

Borrower table:

Field name	Constraint	Туре	Size
Acc_no	Foreign key	Number	30
Branch_name		Varchar2	30
Amount		Number	8,2

Write queries to perform different types of Join.

10. Write a PL/SQL block to create and handle User Defined ExceptionClientmaster4

4 HOURS

Field name	Constraint	Туре	Size
Client_id		Number	6
Client_name		Varchar2	30
Address		Varchar2	50
Phone		Number	10
Balance		Number	10,2

11. Create table with following fields:

Product table:

4 HOURS

Field name	Constraint	Туре	Size
Product_code	Primary key	Varchar2	7
Product_name		Varchar2	30
Price		Number	6,2
Quantity		Number	4

Vendor table:

Field name	Constraint	Туре	Size
Vendor_name		Varchar2	30
Vendor address		Varchar2	30
Product_code	Foreign Key	Varchar2	7

Create a Trigger to fire when the Record is deleted and inserted.

12. Write a PL/SQL trigger to update the records while deleting the one record in another table.

Voters_master:

4 HOURS

Field name	Constraint	Туре	Size
Voterid	Primary key	Number	5
Name		Varchar2	30
Ward_no	Primary Key	Number	4
Dob		Date	
Address		Varchar2	150

New_list

Field name	Constraint	Туре	Size
Voterid		Number	5
Ward_no		Number	4
Name		Varchar2	30
Description		Character	50

TOTAL: 48 HOURS

TEXT BOOK

1. ElmasriRamez and Navathe Shaman, 2019. 'Fundamentals of Database System', Pearson Education, Sixth Edition.

REFERENCE BOOKS

- Ivan Bayross,2018.'SQL, PL/SQL the Programming Language of Oracle Paperback',BPB Publication, Fifth Edition.
- 2. Abraham Silberschatz , Henry F.Korth and S.Sudarshan,2018.'Database System Concepts', Tata Mc Graw Hill,Sixth Edition.
- 3. ParteekBhatia,2016.'PL/SQL for Beginners: A Simplified Approach (Kindle Edition).

4. C.J.Date, A.Kannan and S.Swamynathan, 2015."An Introduction to Database

Systems", Pearson Education, Eighth Edition.

WEBSITES

- 1. http://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm
- 2. https://www.javatpoint.com/dbms-tutorial
- 3. https://www.javatpoint.com/dbms-sql-introduction
- 4. www.databasedir.com
- 5. http://plsql-tutorial.com/

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

CO, PO, PSO Mapping

24VAC301

INDIAN KNOWLEDGE SYSTEM

Semester III 1H – 1C

Marks: Internal:100 External: - Total:100

End Semester Exam: - Hours

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

PREREQUISITE:

• Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (CO's):

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 such as Puranas and Itihasa, and Niti Sastras.	Understand
CO2	Analyze and evaluate the contributions of Indian mathematics and astronomy to scientific knowledge, demonstrating an understanding of their historical development and modern relevance.	Analyze
CO3	Apply foundational linguistic and phonetic principles from Sanskrit texts like Panini's Astadhyayi to understand their computational and linguistic significance.	Apply
CO4	Demonstrate proficiency in calculating and applying geometric, trigonometric, and algebraic principles from ancient Indian mathematical texts.	Apply
CO5	Critically assess the cultural, philosophical, and ethical implications of Indian sciences and humanities, including their role in shaping societal norms and values.	Analyze

UNIT I: INTRODUCTION TO IKS

Caturdaśa Vidyāsthānam, 64 Kalas, Shilpa Śāstra, Four Vedas, Vedānga, Indian Philosophical Systems, Vedic Schools of Philosophy (Sāmkhya and Yoga, Nyaya and Vaiśeșika, Pūrva-Mīmāmsā 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 II : 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 Samkhya System, Katapayādi System), Pingala and the Binary system, Knowledge Pyramid, Prameya – A Vaiśesikan approach to physical reality, constituents of the physical reality, Pramāņa, Saņsáya

UNIT III: INDIAN MATHEMATICS & ASTRONOMY

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 IV : INDIAN SCIENCE & TECHNOLOGY

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 V : HUMANITIES & SOCIAL SCIENCES

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

3 HOURS

2 HOURS

2 HOURS

2 HOURS

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.

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

CO, PO, PSO Mapping

INTERNSHIP I

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

Marks: Internal:100 External: - Total:100 End Semester Exam: - Hours

PREREQUISITE:

- A foundational understanding of business concepts, including organizational structures and workplace dynamics.
- Basic knowledge of communication and interpersonal skills.
- Familiarity with critical thinking and problem-solving approaches.
- Prior coursework or practical exposure in the relevant field of study.
- An understanding of workplace ethics, attitudes, and professional conduct.

COURSE OBJECTIVES (CO)

- Explore career alternatives before graduation, integrating theory with practical experience, and assessing interests and abilities in the chosen field of study.
- Develop essential work habits, attitudes, and critical skills such as communication and interpersonal abilities necessary for job success and the interview process.
- Build a record of work experience that supports future career opportunities.

COURSE OUTCOMES (CO's):

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

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

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	-	-	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	1	2
CO3	3	-	-	-	-	-	-	-	-	-	2	-	1	-	-	1	2
CO4	3	1	1	-	-		1	-	-	-	2	1	-	-	1	1	2
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
Avg	3	1	1	1	1		1	-	-	-	2	1	1	-	1	1	2

B.Com (CA)

24LAUT401

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

தமிழ் இலக்கிய வரலாறு

Language IV: TAMIL IV

பாடத்திட்டப் பொதுநோக்கம்

- தமிழ் மொழியின் சிறப்புகளை அறியச் செய்தல்.
- முச்சங்கங்கள் சங்ககால இலக்கண நால்கள் பற்றித் தெரிந்து கொள்ளுதல்.
- பல்வேறு சமயம் சார்ந்த இலக்கியங்களை ஒப்பீடு செய்தல்,தொன்ம இலக்கியங்களை அறியச் செய்தல்

பாடத்திட்டப் பயன்விளைவு

- இலக்கிய மேன்மைகள்- திணைக்கோட்பாடுகள் சங்க ചനിഖ பெற்றிருத்தல்.
- வேற்றுமொழிப் படையெடுப்புகளுக்குஈடுகொடுத்து நிற்கும்திறன் குறித்து அறிதல்.
- ஐம்பெருங்காப்பியங்கள் ஜஞ்சிறுகாப்பியங்களின் சிறப்பை உணர்கல்.
- பிற அற்தால்களின் கருத்துக்களைத் தெரிந்து கொள்ளுதல்.
- செம்மொழியின் சிறப்பையும், தொன்மையையும் அறிதல்.

அலகு:1 சங்க இலக்கியம்

வரிசை-அறிமுகம்-முச்சங்க கமிழ் இலக்கிய வரலாறு-பாட்டும் கொகையுமாகிய சங்க இலக்கியத் தொகுப்பு-அறிமுகம்-எட்டுத்தொகையில் அகத்திணை-பறத்திணை-பத்துப்பாட்டில் அமைந்த இலக்கியங்கள்-பத்திப்பாட்டில் ஆற்றப்படை அகமும் புறமும்-பலவர்களும் பாடல்களும்-பெண்பாற் பலவர்கள்.

அலகு: 2 அற இலக்கியமும் காப்பியமும்

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

(10 மணிநேரம்)

(10 மணிநேரம்)

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

Semester IV

2024-2025

4H - 3C

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:

- 1. தமிழ் இலக்கிய வரலாறு தமிழண்ணல், மீனாட்சி புத்தக நிலையம்- மதுரை.
- 2. தமிழ் இலக்கிய வரலாறு வேங்கடராமன்.கா.கோ. கலையகம் பதிப்பகம், நாழக்கல்.
- 3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவவை பதிப்புகம், திருவாரூர்
- தற்காலத் தமிழ் இலக்கிய வரலாறு கவிஞர் திலகம் மானார் 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

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	3	3	3	-	-	I	-	-	I	-	-	-	-	-	-	-	-
CO4	3	2	3	-	-	I	-	-	1	-	-	-	-	-	-	-	-
CO5	3	2	1	-	I	I	-	-	I	-	-	-	-	-	-	-	-
Avg	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CO, PO, PSO Mapping

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):

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

- 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 H							
	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

TEXT 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

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	3	3	3	-	-	I	-	-	-	-	I	-	-	I	-	-	-
CO4	3	2	3	-	-	I	-	I	I	-	I	-	-	I	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Language IV: MALAYALAM 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 OBJECTIVE(CO):

- Knowledge of contemporary drama contents of Malayalam literature
- Learn Screen play and its techniques. The ability to read drama and express criticism 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):

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

- 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
Ι	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)

- 3. Malayala Nataka Sahithya Charithram, Vayala Vasudevan Pillai (Kerala Sahithya Akademi Thrissur).
- 3. Natakam- OruPatanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)

Natakaroopacharcha, Kattumadam Narayanan (NBS, Kottayam)

- 4. Chalachithrasameeksha-Vijayakrishanan.
- 5. Cinemayude Paadangal-VisakalanavumVeekshanavum Jose-K.Manual.

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	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	3	-	2	-	-	-	-	-	-	-	-	I	-	-	-	-

• Not required **COURSE OBJECTIVES(CO):**

PREREQUISITE:

- 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):

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

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

- 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

Introduction to Sanskrit Lyrics and erotic literature.

UNIT II

Devotional Literature, Important works

B.Com (CA)

24LUS401

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

4H-3C

Semester IV

9 HOURS

101

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:

Krishnakarnamrita of Leelasuka Sri Ramakrishna Mud Mylapore, Chennai.

CO, PO, PSO Mapping

COs	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	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 reading French.	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

9 HOURS

La phrase négative (3)

a) Leçon	_	On fait le ménage !
b) Communication	-	Protester et réagir
c) Grammaire pronoms possessifs	-	Le présent progressif, Les

d) Lexique pièces	_•	Le logement,La maison,Les
e) Culture	_	Paris et ses symboles
Unite – II		9 HOURS
a) Leçon	_	À propos de logement
b) Communication l'indifférence	_	Exprimer l'intérêt et
c) Grammaire pronoms indéfinis	_	Quelques adjectifs et
Les verbes lire, rompre et se plaindre		
d) Lexique tâches ménagères	-	Meubles et équipement,Les
e) Culture France	_	Les fêtes et les traditions en
Unite – III		10 HOURS
a) Leçon catastrophes	_	Tous en forme ! Accidents et
b) Communication –	Racont	er au passé
c) Grammaire –	Le pass	sé composé et l'imparfait
Le passé récent, L'expression de la	durée,	
d) Lexique l'extérieur,Le corps humain :	_	Le corps humain :
l'intérieur Les maladies et les remèdes		
e) Culture Francophonie	_	La longue histoire de la
Unite – IV		10 HOURS
a) Leçon	_	Faire ses études à l'étranger

b) Communication		_•	Exprimer la peur et rassurer
c) Grammaire ,indéfi nis : rien,		-	Les adjectifs et les pronoms
	personne, aucu	ın Les	verbes dire, courir et mourir
d) Lexique catastrophes naturelles		_	Les accidents,Les
e) Culture		-	Les jeux de la Francophonie .
Unite – V			10 HOURS
a) Leçon		_	Bon voyage !La mété
b) Communication de la météo	-	-	Exprimer son opinion, Parler
c) Grammaire neutres		-•	Les pronoms démonstratifs
	Ι	Le futu	r simple, Situer dans le temps
d) Lexique formalités pour partir à		_	Le système scolaire,Les
l'étranger			• La météo

e) Culture- Le français hors de France

TOTAL: 48 HOURS

TEXT BOOKS:

- 1. Cocton Marie Noëlle, Duplex Dorothée, Heu Elodie, Kasazian Emilie, Ripaud Delphine, Saison 1- Méthode de francais, 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 :

- http:// enseigner.tv5 monde.com/
- bonjourdumonde.com /exercises/contenu/le francais-du- tourisme.html
- http://www.bonjurdefrance.com/
- 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	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AvG	3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-

24ENU401

2024-2025

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):

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

COs	Course Outcomes	Blooms Level
CO1	Make the students proficient communicators in English.	Apply
CO2	Develop learners' ability to understand English.	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-PersonalityDevelopment-Etiquette and Manners-Soft Skills

UNIT- II

7 HOURS

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

UNIT-III

7 HOURS

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

UNIT-IV

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

7 HOURS

UNIT-V

Punctuation Marks- Figures of Speech

7 HOURS

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

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	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-

B. COM (CA)		2024 - 2025
24CCU401	INCOME TAX LAW AND PRACTICE	Semester IV
		7H - 5C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Assessee, previous year, assessment year, residential status, and various types of income defined under the Income Tax Act, 1961

COURSE OBJECTIVES (CO):

- Understand the basic concepts of the Income Tax Act, 1961, and the provisions for computing income from various sources.
- Gain knowledge on the computation of salary, house property income, and other sources of income.
- Assess total income and tax liability, becoming familiar with the relevant laws and procedures.

COURSE OUTCOMES (CO's):

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 - BASIC CONCEPTS

16 HOURS

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 17 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 - 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 17 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 17 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: 84 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.

WEBSITES:

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

17 HOURS

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO
																	2
CO1	3	-	2	-	-	-	-	-	-	3	2	-	3	-	3	1	1
CO2	3	-	-	3	3	-	-	-	-	3	-	-	3	-	3	1	1
CO3	3	-	-	3	3	-	-	-	-	3	-	-	3	-	3	1	1
CO4	3	-	-	3	3	-	-	-	-	3	2	-	3	-	3	1	1
CO5	3	-	2	3	3	-	-	-	-	3	2	-	3	-	3	2	2
Avg	3	-	2	3	3	-	-	-	-	3	2	-	3	-	3	1.2	1.2

B. COM (CA)		2024 - 2025
24CCU402	JAVA	Semester IV
		4H - 4 C
Instruction Hours/week: L:4 T:0 P:0		Marks: Internal:40 External:60 Total:100
		End Semester Exam: 3 Hours

PREREQUISITE:

• Basic understanding of programming concepts.

COURSE OBJECTIVES(CO) :

- Understand the fundamentals of programming, including variables, conditional statements, iterative executions, and methods, as well as object-oriented programming concepts in Java such as defining classes and using class libraries.
- Use the Java SDK environment to create, debug, and run simple Java programs.
- Apply Java across various technologies and platforms, and understand the fundamentals of packages, access modifiers, and interfaces in Java.

COURSE OUTCOMES (CO's):

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

COs	Course outcomes	Blooms Level
CO1	Obtain knowledge of the structure and model of the Java programming language.	Understand
CO2	Use the Java programming language for various programming technologies	Understand
CO3	Develop software in the Java programming language	Application
CO4	Evaluate user requirements for software functionality required to decide whether the Java programming language can meet user requirements	Analyse
CO5	Use the certain technologies by implementing them in the Java programming language to solve the given problem	Apply

UNIT I - INTRODUCTION TO JAVA

8 HOURS

10 HOURS

History of JAVA, The Java Buzzwords, Evolution of JAVA, An Overview of Java, Compiling and Executing a Java Program, Variables, Constants, Keywords Data Types, Operators (Arithmetic, Logical and Bitwise) and Expressions, Comments, Doing Basic Program Output, Decision Making Constructs (conditional statements and loops) and Nesting.

UNIT II - ARRAYS, STRINGS AND I/O

Object-Oriented Programming Overview Principles of Object-Oriented Programming, Defining & Using Classes, Controlling Access to Class Members, Class Constructors, Method Overloading, Class Variables & Methods, Objects as parameters, final classes, Object class, Garbage Collection-Creating & Using Arrays (One Dimension and Multi-dimensional), Referencing Arrays Dynamically.

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021 |

UNIT III - INHERITANCE

Inheritance: (Single Level and Multilevel, Method Overriding, Dynamic Method Dispatch, Abstract Classes), Interfaces and Packages, extending interfaces and packages, Package and Class Visibility, Using Standard Java Packages (util, lang, io, net), Wrapper Classes.

UNIT IV - EXCEPTION HANDLING AND DATABASE CONNECTIVITY 10 HOURS

Exception types, uncaught exceptions, throw, built-in exceptions, creating your own exceptions; Multi-threading: The Thread class and Runnable interface, creating single and multiple threads, Thread prioritization, synchronization and communication, suspending/resuming threads. Accessing and manipulating databases using JDBC.

UNIT V – JAVA GUI PROGRAMMING USING SWING

Working with Graphics, Incorporating Images & Sounds. Event Handling Mechanisms, Listener Interfaces, Adapter and Inner Classes. The design and Implementation of GUIs using Swing components of Java Foundation Classes such as labels, buttons, text fields, layout managers, menus, events and listeners; Graphic objects for drawing figures such as lines, rectangles, ovals, using different fonts.

TOTAL :48 HOURS

113

10 HOURS

TEXT BOOKS:

1. Cay S. Horstmann, Gary Cornell, 2019. Core Java 2 Volume 2 - Advanced Features, 9th Edition, Pearson.

REFERENCE BOOKS:

- 1. E. Balaguruswamy, 2019. Programming with Java, 6th Edition, McGraw Hill.
- 2. Ben Evans and David Flanagan, 2019. Java in a Nutshell, Seventh Edition.
- O'Reilly Media, Inc.

3.Cay S. Horstmann, Gary Cornell, 2018. Core Java 2 Volume-1 ,11th Edition, Prentice Hall. 4. Paul Deitel, Harvey Deitel, 2018, Java: How to Program (Early Objects), 11th Edition, Prentice Hall.

WEBSITES:

- 1. https://docs.oracle.com/java
- 2. https://www.tutorialspoint.com/java/index.htm
- 3. https://www.w3schools.com/java/

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	3	-	-	-	-	-	-	-	-	-	-	-	-	2
CO2	-	2	1	3	3	3	-	-	-	-	-	-	-	-	-	-	2
CO3	-	-	3	-	3	-	-	-	2	-	-	-	-	-	-	-	2
CO4	-	-	-	3	-	1	3	1	1	-	-	-	-	-	-	-	2
CO5	-	-	-	-	3	3	3	1	2	-	-	2	-	-	-	-	2
AvG	3	2	1.6	3	3	2.3	3	1	1.6	-	-	2	-	-	-	-	2

B. COM (CA) 24CCUA401

FINANCIAL REPORTING II

2024 - 2025

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

Understanding of accounting principles, basic economic principles.

COURSE OBJECTIVES (CO):

- Understand the overview of the investment company industry and apply relevant funding strategies.
- Analyze and interpret financial statements and evaluate the results of tools used in investment companies.
- Create quality reports on financial statements.

COURSE OUTCOMES (CO's):

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 Investment companies.	Apply
CO5	Creation of quality report of financial statement	Create

UNIT I - OVERVIEW OF INVESTMENT COMPANY INDUSTRY 12 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

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 12 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

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 12 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 : 60 HOURS

TEXT BOOKS:

- 1. Sanjay Dhamija, —Financial Reporting and Analysis^{II}, SULTAN CHAND & SONS Educational Publishers New Delhi, First Edition: 2020.
- 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. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
- 2. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India

Private Limited, New Delhi.

3. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill

Education, New Delhi.

- 4. Subramanyam, K. R. and John, J.W. (2014), —Financial Statement Analysis^{II}, 10th Edition, Tata McGraw Hill, New Delhi.
- 5. Stephen H. Penman (2014) —Financial Statement Analysis and Security Valuation^{II}, 4th Edition, Tata McGraw Hill, New Delhi.
- 6. 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	-	-	I	-	3	1	1
CO4	3	-	3	3	3	-	-	-	-	3	2	-	2	-	3	1	1
CO5	3	-	3	3	3	-	1	-	-	3	-	-	2	-	3	1	1
Avg	3	-	3	3	3	-	-	-	-	3	2	_	2	-	3	1	1

2024 - 2025 **B. COM (CA)** 24CCU411 **JAVA - PRACTICAL** Semester IV **6H - 3C** Marks: Internal:40 External:60 Total:100 Instruction Hours/week: L:0 T:0 P:6 End Semester Exam: 3 Hours

PREREQUISITE:

• Understanding of basic programming concepts, object-oriented principles **COURSE OBJECTIVES (CO):**

- Understand the fundamentals of programming, including variables, conditional and iterative execution, methods, and object-oriented programming in Java, such as defining classes, invoking methods, and using class libraries.
- Use the Java SDK environment to create, debug, and run simple Java programs, and apply Java across various technologies and platforms.
- Understand key concepts such as packages, access modifiers, interfaces, exception handling, and AWT components and classes in Java.

COURSE OUTCOMES (CO's):

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

COs	Course outcomes	Blooms Level
CO1	Develop the ability to implement basic mathematical algorithms	Understand
	and series in Java.	
CO2	Acquire skills in handling arrays and performing basic operations	Analyze
	like sum and finding maximum values.	-
CO3	Gain proficiency in handling string operations and understanding	Apply
	the fundamental concepts of Java programming.	
CO4	Develop competency in exception handling and managing errors in	Analyze
	Java applications.	
CO5	Understand and implement multithreading and thread prioritization	Apply
	to manage concurrent operations in Java.	

List of Programs

- 1. Write a program to find the sum of series $1+x+x^2+x^3+\dots$ 7 HOURS
- 2. To find the sum of any number of integers entered as command line arguments
- 7 HOURS 3. Write a program to find maximum and sum of an array 7 HOURS
- 4. Write a Program to generate Fibonacci Series and Factorial for a number **7 HOURS**
- 5. Write a program to perform string operations 7 HOURS
 - 6. Write a program to show that during function overloading, if no matching argument is found, then java will apply automatic type conversions (from lower to higher data type)

7. Write a program to an exception out of bounds, if mark is greater than 100 throw an exception

7 HOURS

- Write a program —Divide by Zero that takes two numbers a and b as input, computes a/b, and invokes Arithmetic Exception to generate a message when the denominator is zero.
 7 HOURS
- 9. Write a program to generate multiplication table by multithreading.
 10. Write a program to demonstrate priorities among multiple threads
 8 HOURS
 8 HOURS

TOTAL:72 HOURS

TEXT BOOKS:

- 1. Cay S. Horstmann, Gary Cornell, 2019. Core Java 2 Volume 2 Advanced Features, 9th Edition, Pearson.
- 2. Ben Evans and David Flanagan, 2019. Java in a Nutshell, Seventh Edition. O'Reilly Media, Inc.

REFERENCE BOOKS:

1. E. Balaguruswamy, 2019. Programming with Java, 6th Edition, McGraw Hill.

WEBSITES:

- 1. https://docs.oracle.com/java
- 2. https://www.tutorialspoint.com/java/index.htm
- 3. https://www.w3schools.com/java/

CO, PO, PSO Mapping:

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

B. COM (CA	A)		2024 - 2025
24VAC401	CYBER SECURITY ANI	UNIVERSAL HUMAN VALUES	Semester IV
			1H - 1C
Instruction H	Hours/week: L:1 T:0 P:0	Marks: Internal:100 Exter	nal: - Total:100

nstruction Hours/week: L:1 1:0 P:0

arks: Internal:100 External: - Total:100 End Semester Exam: - 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	Remember
COI	AES.	Kemember
CO2	Use different block cipher modes and hash functions (e.g., MD5, SHA)	Apply
02	in real scenarios for secure data.	Apply
CO3	Analyze cyber security threats and evaluate hacker techniques (like	Analuza
005	SQL injection), suggesting countermeasures.	Analyze
CO4	Combine human values with cyber security to promote personal and	Create
04	social harmony and happiness.	Cleale
CO5	Critically assess the state of cyber security and its connection to	Evaluate
05	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.

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. Selfexploration-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

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.

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.

UNIT - II Public Key Cryptography and Hash Algorithms

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

UNIT - III FUNDAMENTALS OF CYBER SECURITY 2 HOURS

TOTAL: 12 HOURS

- 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. <u>http://www.arvindguptatoys.com/arvindgupta/gandhiexperiments.pdf</u>
- 2. http://www.sanipanhwar.com/India%20Wins%20Freedom%20%20Maulana%20Abul%20K alam%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	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	1	1	2	1	-	-	-	-	-	-	I	3	-	-	2	-	-
CO2	1	1	-	I	-	-	-	-	-	-	I	I	-	-	2	3	2
CO3	1	1	-	-	2	-	-	-	-	-	I	I	-	-	2	-	-
CO4	1	1	-	-	-	-	3	-	-	-	I	I	-	-	3	-	1
CO5	1	-	-	3	-	-	-	-	-	-	I	I	-	-	3	2	1
Avg	1	-	2	2	2		3	-	-	-	I	3	-	-	2.4	2.5	1.3

24CCU501

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

End Semester Exam: 3 Hours

Marks: Internal:40 External:60

PREREQUISITE:

• Foundational knowledge of basic accounting principles and financial statements.

COURSE OBJECTIVES (CO):

• Learn the basic concepts, goals, and benefits of cost accounting, distinguish it from financial accounting, and prepare a simple cost sheet.

COST ACCOUNTING

Total:100

- Use techniques for managing material inventory and labor costs, including wage payment and incentive plans, and analyze overhead costs using methods like activity-based costing.
- Assess different costing methods (job, contract, process, service costing), reconcile cost and financial accounts, identify reasons for profit differences, and conduct cost audits.

COURSE OUTCOMES (CO's):

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

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

2024 - 2025

Semester V

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8H - 5C

UNIT I – 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 20 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

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

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 19 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

TOTAL HOURS:96 HOURS

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.

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19 HOURS

19 HOURS

- 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.

5.

WEB SITES:

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	2	2
CO2	3	-	3	3	-	-	-	-	-	3	-	-		-	3	3	2
CO3	3	-	3	3	2	-	1	-	-	3	I	-	2	-	3	1	2
CO4	3	-	3	3	2	-	-	-	-	3	-	-		-	3	2	1
CO5	3	-	3	3	2	-	-	-	-	3	-	-	2	-	3	1	2
Avg	3	-	3	2.4	1.2	-	-	-	-	2.4	1	-	0.8	-	3	1.8	1.8

B. COM (CA)		2024 - 2025
24CCU502A	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:

• Basic understanding of financial concepts ,accounting principles and analytical techniques in finance.

COURSE OBJECTIVES (CO):

- Understand the main goals and activities of financial management and planning to estimate a company's financial needs.
- Use compounding and discounting techniques, analyze financial statements for performance, and assess the costs of various financing options to find the best capital structure.
- Evaluate capital budgeting through methods like NPV and IRR, consider the effects of financial leverage, develop strong dividend policies, and manage working capital with techniques for cash, receivables, and inventory.

COURSE OUTCOMES (CO's):

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	Analyze
	money values and use financial statement analysis for	-
	performance evaluation.	
CO3	Analyze the cost of different financing sources and evaluate	Analyze
	capital structure Analyze theories to determine an optimal capital	-
	structure.	
CO4	Evaluate the capital budgeting process using methods like NPV	Evaluate
	and IRR, and understand the impact of financial leverage.	
CO5	Create effective dividend policies using various models and	Create
	manage working capital through cash, receivables, and inventory	
	management techniques.	

UNIT I-INTRODUCTION

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

UNIT II - TIME VALUE OF MONEY

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

UNIT III - FINANCING DECISIONS

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

UNIT IV - CAPITAL BUDGETING

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

UNIT V - DIVIDEND DECISIONS

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

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

TOTAL :72 HOURS

TEXT BOOKS:

- Pandey. I.M. (2016). Financial Management, 11th Edition, Vikas Publishing House, New Delhi.
- 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.
- 3. C.Paramasivan and T.Subramanian (2018), Financial Management, 1st Edition, New Age International Pvt. Limited, New Delhi.

14 HOURS

16 HOURS

16 HOURS

13 HOURS alue. Valuation

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- 4. Eugene F. Brigham Michael C. Ehrhardt (2017), Financial Management Theory and Practice, 15th Edition Cengage Publication, New Delhi.
- 5. Vanhorne, J.C and Wachowicz, J.M Jr. (2015). Fundamentals of Financial Management. 13th Edition, Pearson Education, New Delhi.
- 6. Lawrence J. Gitman, Chad J. Zutter (2017), Principles of Managerial Finance, 13th Edition, Pearson Education, New Delhi.
- 7. <u>https://swayam.gov.in/nd2_cec20_mg10/preview</u>

CO, PO, PSO Mapping

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

24CCU502B

FINANCIAL MARKETS AND INSTITUTIONS 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:

• Basic understanding of finance and economics.

COURSE OBJECTIVES (CO):

- Understand the concepts of financial markets, financial institutions, and regulatory bodies.
- Comprehend the various money market instruments and their operations.
- Learn the functions and practices of the new issue market, secondary market, and the roles of SEBI and NSDL in financial market operations.

COURSEOUTCOMES:

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

COs	Course Outcomes	BloomsLevel
CO1	Understand the concept of financial markets, financial institutions, and regulatory bodies.	Understand
CO2	Comprehend the various money market instruments and their operations.	Understand
CO3	Know the functions and practices of the New Issues and Secondary Market.	Evaluate
CO4	Understand the functions of SEBI and NSDL.	Understand
CO5	Understand the procedures and practices of financial market operations.	Understand

UNIT I - FINANCIAL SYSTEM IN INDIA

14 HOURS

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

UNITII - MONEY MARKET

14 HOURS

Definition – Money Market vs. Capital Market – Features of a MoneyMarket– CharacteristicFeaturesofaDevelopedMoneyMarket–ImportanceofMoney. Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – FeaturesorDeficiencies ofIndianMoneyMarket –RecentDevelopments –Discountand Finance House of India (DFHI).

UNIT III - NEW ISSUE MARKET AND SECONDARY MARKET

14 HOURS

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

UNIT IV - SECURITIES AND EXCHANGE BOARD OF INDIA

15 HOURS

Securities Contracts (Regulations) Act – MalpracticesinSecuritiesMarket– DeficienciesintheMarket–SecuritiesandExchange Board of India (SEBI) – SEBI Guidelines – Prohibition of Unfair Trade Practices.**Investors Protection** - Need for Investors' Protection – Factors Affecting Investors' Interest – Investors' Protection Measures.

UNIT V - DEPOSITORY SYSTEM

15 HOURS

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

TEXT BOOK:

1. E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.

REFERENCEBOOKS:

- 1. L.M. Bhole and Jitendra Mahakud (2017) Financial Institutions and Markets, Mc Graw Hill Education (India) Pvt. Ltd., Chennai
- Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman and Dr. Richa Banerjee (2019), Financial Markets, Institutions & Financial Services, Sahitya Bhawan Publications, Agra
- 3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.

WEBSITES:

1. https://swayam.gov.in/nd2_imb20_mg39/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	-	-	-	1	-	-	-	-	-	-	-	2	-	2	2	1
CO2	3	-	-	-	-	-	-	-	1	-	-	-	2	-	2	2	1
CO3	3	-	-	-	-	1	-	-	-	-	-	-	2	-	2	2	1
CO4	3	-	-	-	-		-	-	-	-	-	-	2	-		2	1
CO5	3	-	-	-	1	1	-	-	1	-	-	-	-	-	2	2	1
Avg	3	-	-	-	1	1	-	-	1	-	-	-	2	-	2	2	1

UNIT I - INTRODUCING ANGULARJS

Introducing AngularJS- Starting Out with AngularJS. Basic AngularJS Directives and Controllers: AngularJS Modules - Creating Our First Controller - Working with and Displaying Arrays - More Directives - Working with ng-repeat.

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

Cos	Course outcomes	Blooms Level
CO	Identify and describe the fundamental concepts of AngularJS, including modules, controllers, directives, and data binding.	Remember
CO2	Explain the importance and principles of unit testing in AngularJS and outline the use of tools such as Karma and Jasmine.	Understand
CO	Apply AngularJS services and the \$http service to fetch data from servers and handle various HTTP scenarios in application development.	Apply
CO4	Analyze and evaluate the lifecycle and integration of custom directives, including the ability to set up and execute comprehensive tests for these directives.	Analyze
CO	Develop well-structured and efficient single-page applications using AngularJS, incorporating best practices in project structure, testing, and build processes.	Create

COURSE OUTCOMES (CO's):

custom directives.

• Familiarize with additional tools and libraries that enhance AngularJS development and testing efficiency.

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

PREREQUISITE:

• Understanding of HTML, CSS, and JavaScript fundamentals.

COURSE OBJECTIVES(CO):

- Understand core AngularJS concepts, including modules, controllers, directives, and data binding.
- Gain practical experience with testing tools like Karma and Jasmine for writing and running unit tests, and explore the creation and utilization of AngularJS services and

B. COM (CA) 24CCU503 **ANGULAR JS** Semester V

2024 - 2025

5H - 4C

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

12 HOUR

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UNIT II - UNIT TESTING IN ANGULARJS

What and why? - Introduction to Karma - Jasmine: Spec Style of Testing - Writing a Unit Test for Our Controller - Running the Unit Test.

Forms, Inputs, and Services: Working with ng-model - Working with Forms - Leverage Data-Binding and Models - Form Validation and States - Error Handling with Forms - Nested Forms with ng-form - Other Form Controls.

UNIT III - ALL ABOUT ANGULARJS SERVICES

AngularJS Services - Creating Our Own AngularJS. Server Communication Using \$http: Fetching Data with \$http Using GET - Advanced \$http.

UNIT IV - UNIT TESTING SERVICES AND XHRS

Dependency Injection in Our Unit Tests - Unit Testing Server Calls. Working with Filters: What Are AngularJS Filters? - Creating AngularJS Filters - Things to Remember About Filters. Unit Testing Filters: The Filter under Test - Testing the time filter. Routing Using ng Route: Routing in a Single-Page Application - Using Route - Routing Options - Additional Configuration. Additional tools for testing AngularJS applications Karma, Jasmine, angular-mocks.

UNIT V – DIRECTIVES

Alternatives to Custom Directives - Understanding the Basic Options. Unit Testing Directives: Steps Involved in Testing a Directive - The Stock Widget Directive- Setting up Our Directive Unit Test - Other Considerations& Testing Directives. Advanced Directives: Life Cycles in AngularJS - Directive Controllers and require - Priority and Terminal - Third-Party Integration -Best Practices.

End-to-End Testing: The Need for Protractor - Initial Setup - Protractor Configuration - An Endto-End Test - Considerations. Guidelines and Best Practices: Testing - Project Structure - Build -Best Practices - Tools and Libraries

TOTAL : 60 HOURS

TEXT BOOKS:

1. Chandermani Arora, Kevin Hennessy, 2018. "Angular 6 by Example: Get up and running with Angular by building modern real-world web apps", 3rd Edition, Kindle Edition.

REFERENCE BOOKS:

- 1. Agus Kurniawan, 2014. "AngularJS Programming by Example", First Edition
- 2. Adam Freeman, 2014. "Pro AngularJS ", First Edition, Apress.
- 3. Brad Green and Shyam Seshadri, 2013. "Angular JS", First edition, O'Reilly Publications.

12 HOUR

12 HOUR

12 HOUR

WEBSITES:

- 1. <u>http://www.w3schools.com/angular/default.asp</u>
- 2. <u>http://www.tutorialspoint.com/angularjs/</u>
- 3. https://www.tutorialspoint.com/angularjs/angularjs_tutorial.pdf [E-book for AngularJS]
- 4. https://www.edx.org/course/angularjs-framework-fundamentals

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	-	-	-	-	1	1	1	-	-	-	-	1	1	1
CO2	2	3	-	2	2	2	-	-	-	-	-	-	-	-	1	1	2
CO3	2	2	3	3	3	2	2	-	-	-	2	-	-	-	2	1	1
CO4	2	2	2	3	3	3	3	-	-	3	-	3	-	-	1	-	1
CO5	1	2	2	3	3	-	-	-	-	-	-	-	-	-	2	1	-
Avg	2	2.2	2	2.2	2.2	2.3	2.2	1	1	2	2	3	-	-	1.4	1	1.2

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

24CCUA501

5H - 4C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Financial markets, investment principles, capital markets, Derivatives, and financial instruments like stocks, bonds, and mutual funds.

COURSE OBJECTIVES (CO):

- Acquire knowledge about the capital market sector, asset classes, and types of capital markets.
- Understand investments in funds, foreign exchange, equities, the risks of owning shares, and the features, benefits, and types of bonds.
- Learn about derivatives, their features, and the trade lifecycle overview.

COURSE OUTCOMES (CO's):

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

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

UNIT I - CAPITAL MARKET

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

UNIT II - ASSET CLASSES

Introduction to Financial Securities - Equity - Fixed Income - Money Market - Treasury Bill -Commercial Paper - Certificate of Deposit - Derivatives - Warrants - Investment Funds -Introduction to Investment Fund and Mutual Fund - Fund structure - Open Ended Fund , Closed Ended Fund, Exchange traded fund - Pension Fund - Insurance - Funds - Hedge fund -

12 HOURS

Private equity – Foreign Exchange (FX) – Introduction – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

UNIT III - EQUITIES

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

UNIT IV - FIXED INCOME

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

UNIT V – DERIVATIVES

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

TOTAL : 60 HOURS

TEXT BOOKS:

- 1. NCMF Financial Market Beginner's Module Published by National Stock Exchange of India
- 2. Understanding Different Asset Classes Published by NSDL (National Securities Depository Ltd)

REFERENCE BOOKS:

- 1. Securities Market (Basic) Module Published by National Stock Exchange of India Limited
- 2. NISM Series VII Securities Operations & amp; Risk Management –

12 HOURS

12 HOURS

12 HOURS

136

Published by National Institute of Securities Markets

- 3. Introduction to Bond Published by PIMCO, A company of Allianz.
- 4. NCMF Capital Market (Dealers) Module Published by National Stock Exchange of India.
- 5. NCFM FIMMDA NSE Debt Market (Basic) Module Published by National Institute of Securities Markets
- 6. Understanding Financial Derivatives Prof. Manohar V Dansingani, ACMA, CSCA, CSSBBP
- 7. NCMF Derivative Market (Dealers) Module Published by National Stock Exchange of India
- 8. Security Analysis and Portfolio Management Punithavathy Pandian Published by Vikas Publication House Pvt. Ltd. 2009

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	3	2	2	1	-	-	-	3	-	-	-	-	2	1	2
CO2	3	-	2	2	2	1	-	-	-	3	-	-	-	-	2	1	2
CO3	3	-	2	2	2	-	-	-	-	3	-	-	-	-	2	1	2
CO4	3	-	2	2	2	-	-	-	-	3	-	-	-	-	1	1	2
CO5	3	-	-	2	2	-	-	1	-	3	-	-	-	-	1	1	2
Avg	3	-	2.25	2	2	1	-	1	-	3	-	-	-	-	1.6	1	2

CO, PO, PSO Mapping

B. COM (CA)

2024 - 2025 Semester V

24CCU511

ANGULAR JS - PRACTICAL

6H - 3C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Not required

COURSE OBJECTIVES(CO):

- Utilize AngularJS formats effectively and create complex structures efficiently.
- Develop web applications for global audiences and ensure they are secure from threats and malicious users.
- Organize web applications using a robust directory structure.

COURSE OUTCOMES (CO's):

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

Cos	Course outcomes	Blooms Level
CO1	Identify the fundamental components of AngularJS, including modules, controllers, and expressions.	Remember
CO2	Understand the use of AngularJS for performing arithmetic operations and data binding in simple applications.	Understand
CO3	Apply AngularJS to create interactive applications, such as automatic counters, calculators, and TODO lists.	Apply
CO4	Analyze advanced AngularJS features such as dependency injection and recursive templates for handling complex data structures.	Analyze
CO5	Design and develop comprehensive and user-friendly web applications, ensuring secure, structured, and global-ready code.	Create

List of Programs

Write a simple program using AngularJS modules and controllers.	7 HOURS
Create a page using <u>AngularJS</u> that will add two numbers	7 HOURS
Write a program to perform arithmetic operations using AngularJS	expressions
	7 HOURS
Create an automatic counter using AngularJS	7 HOURS
Create a simple calculator in AngularJS	7 HOURS
Implement TODO list using AngularJS	7 HOURS
Implement Dependency Injection in AngularJS - with and without i	ntrospection
	7 HOURS
	Write a simple program using AngularJS modules and controllers. Create a page using <u>AngularJS</u> that will add two numbers Write a program to perform arithmetic operations using AngularJS Create an automatic counter using AngularJS Create a simple calculator in AngularJS Implement TODO list using AngularJS Implement Dependency Injection in AngularJS - with and without i

8. Implement an infinite recursive template in AngularJS for representing tree structures

	7 HOURS
9. Create a simple pages or tabs using AngularJS	8 HOURS
10. Create a Student Information form with submit and reset functionality	8 HOURS

TOTAL: 72HOURS

TEXT BOOKS:

- 1. Chandermani Arora, Kevin Hennessy, 2018. "Angular 6 by Example: Get up and running with Angular by building modern real-world web apps", 3rd Edition, Kindle Edition.
- 2. Agus Kurniawan, 2014. "AngularJS Programming by Example", First Edition
- 3. Adam Freeman, 2014. "Pro AngularJS ", First Edition, Apress.
- 4. Brad Green and Shyam Seshadri, 2013. "Angular JS", O'Reilly Publications, First edition.

WEBSITES:

- 1. https://tutorialzine.com/2013/08/learn-angularjs-5-examples
- 2. <u>https://leanpub.com/Practical_AngularJS/read</u>
- 3. <u>https://dwmkerr.com/practical-angularjs-part1/</u>

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	2	1	1	-	-	-	-	-	-	-	-	-	-	1	1	2
CO2	2	3	2	-	-	2	-	-	2	-	-	-	-	-	2	1	2
CO3	2	2	3	3	3	-	-	-	2	2	-	-	-	-	1	1	2
CO4	2	2	2	3	3	-	-	3	3	3	-	-	-	-	2	1	2
CO5	1	2	2	3	3	3	-	-	-	-	-	-	-	-	1	1	2
Avg	2	2.2	2	2	3	2.5	-	3	2.3	2.5	-	-	-	-	1.4	1	2

CO, PO, PSO Mapping

B. COM (CA)

24CCU591

2024 - 2025

Semester V

INTERNSHIP II

0H -2C

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

Marks: Internal:100 External: - Total:100 End Semester Exam: - Hours

PREREQUISITE:

• Not required COURSE OBJECTIVES (CO):

- Explore career alternatives prior to graduation and integrate theory with practice, assessing interests and abilities in their field of study.
- Develop work habits, attitudes necessary for job success, and critical skills for the job interview process.
- Build a record of work experience and enhance communication and interpersonal skills.

COURSE OUTCOMES (CO's):

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

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

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	-	-	-	-	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
Avg	3	2	2	1	1	-	2	-	-	-	2	2	3	-	-	2	2

24CCU601

MANAGEMENT ACCOUNTING

6H - 5C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Not required

COURSE OBJECTIVES (CO):

- Gain a solid understanding of management accounting principles, focusing on cost control and analysis of financial statements.
- Use standard costing and variance analysis for performance evaluation, and apply marginal costing and break-even analysis for informed decision-making.
- Develop skills in budgeting and budgetary control, including zero-based and performance budgeting, to improve financial planning and control.

COURSE OUTCOMES (CO's):

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

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

UNIT I - MANAGEMENT ACCOUNTING

13 HOURS

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

2.Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018), A

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

Textbook of Accounting for Management, 4th Edition S. Chand Publishing, New Delhi. **REFERENCE BOOKS:**

1.M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill

- 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

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021 |

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

TEXTBOOKS:

Education, New Delhi.

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 15 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.

Budgeting and Budgetary Control - Concept of budget -Budgeting and Budgetary Control -Objectives -Merits and Limitations. Budget Administration - Functional budgets - Fixed and

UNIT V - BUDGETARY CONTROL AND CONTEMPORARY ISSUES

Flexible Budgets - Zero Base Budgeting - Programme and Performance Budgeting.

UNIT II - FINANCIAL STATEMENT ANALYSIS

14 HOURS

15 HOURS

15 HOURS

TOTAL :72 HOURS

142

WEBSITES:

1.<u>https://swayam.gov.in/nd1_noc20_mg65/preview</u>

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	1	3	3	1	-	I	-	I	1	-	-	I	-	2	2	2
CO3	3	-	3	3	-	1	-	-	2	-	-	-	-	-	2	2	2
CO4	3	-	3	3	-	-	-	-	2	-	-	-	-	-	-	2	2
CO5	3	-	3	3	1	1	-	-	2	1	-	_	_	-	2	2	2
Avg	3	-	3	3	1	1	-	-	2	1	-	_	_	_	3	2	2

B. COM (CA)		2024 - 2025
24CCU602A	ENTREPRENEURSHIP	Semester VI
		5H - 4C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Understanding of business concepts, knowledge of organizational structures, awareness of the Indian business environment,

COURSE OBJECTIVES (CO):

- Understand the concept of entrepreneurship, including its scope, importance, skills required, and different types of business entities and their roles.
- Acquire insights into women entrepreneurship, including economic empowerment, growth factors, challenges, and solutions, and learn about sources of business ideas, feasibility studies, and business plan development.
- Understand the role of government assistance and business incubation in promoting entrepreneurship, including the types and benefits of business incubators and facilitators.

COURSE OUTCOMES (CO's):

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

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

UNIT I - ENTREPRENEURSHIP

12 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

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

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 12 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

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 : 60 HOURS

TEXTBOOKS:

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

2. David H. Holt (2016), Entrepreneurship, 1stEdition, Pearson Education, New Delhi.

12 HOURS

12 HOURS

REFERENCE BOOKS:

 Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt. Ltd., New Delhi.
 Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, New Delhi
 S.S.Khanka (2012), Entrepreneurial Development, S.Chand and Sons, New Delhi.

WEBSITES:

1.<u>https://swayam.gov.in/nd1_noc20_hs66/preview</u>

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	2	3
CO2	3	-	-	1	2	-	1	-	-	-	1	-	-	-	2	2	2
CO3	3	-	2	-	2	-	-	-	1	-	-	-	1	-	2	2	2
CO4	3	1	-	1	2	-	-	-	-	1	1	-	-	2	-	2	3
CO5	3	-	2	-	-	1		1	-	1		-	-	2	2	2	3
Avg	3	1	2	1	2	1	1	1	1	1	1	-	1	2	2	2	2.6

24CCU602B

5H – 4C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Basic understanding of programming and logical concepts.

COURSE OBJECTIVES (CO):

- Understand fundamental concepts and problem-solving methods of AI, including knowledge representation techniques.
- Analyze knowledge inference, planning strategies, and the architecture of expert systems.
- Apply programming skills in Prolog for logic-based problem solving.

COURSE OUTCOMES (CO's):

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

Cos	Course outcomes	Blooms Level
CO1	Understand the basics of AI, problem formulation, and production systems.	Understand
CO2	Apply various knowledge representation techniques such as predicate logic and frame-based systems.	Apply
CO3	Analyze knowledge inference methods and planning strategies in AI.	Analyze
CO4	Evaluate the architecture and roles of expert systems in various applications.	Evaluate
CO5	Create logic-based programs using Prolog for solving complex problems.	Analyze

UNIT I - INTRODUCTION TO AI AND PRODUCTION SYSTEMS 12 HOURS

Introduction to AI-Problem formulation, Problem Definition -Production systems, Control strategies, Search strategies. Problem solving methods – Problem graphs, Matching. Heuristic functions - Hill Climbing-Depth first and Breath first search, A* Algorithm, Simulated Annealing, Constraints satisfaction.

UNIT II - REPRESENTATION OF KNOWLEDGE

Game playing –Predicate logic – Representing Instance and Isa Relationship, Introduction to predicate calculus, Resolution, Knowledge representation -Production based system, Frame based system

UNIT III - KNOWLEDGE INFERENCE & PLANNING

Inference – Backward chaining, Forward chaining, Rule value approach, Fuzzy reasoning – Certainty factors -Basic plan generation systems – Strips -Advanced plan generation systems – K strips.

12 HOURS

CO1	3	-	-	-	-	2	-	-	-	3	-	-	-	-	2	1	2
CO2	3	-	I	-	-	-	-	-	-	3	I	-	-	I	2	1	2
CO3	3	-	2	-	-	2	-	-	1	-	I	-	-	I	2	1	2
CO4	3	-	-	2	-	-	-	-	-	3	-	-	-	-	2	1	2
CO5	3	-	2	2	-	-	-	-	-	-	-	-	-	-	2	1	2
Avg	3	-	2	2	-	2	-	-	-	3	-	-	-	-	2	1	2

PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12 PO13 PO14 PO15 PSO1 PSO2

UNIT IV- LEARNING AND EXPERT SYSTEMS Learning- Machine learning, Adaptive Learning. Expert systems – Architecture of expert systems,

Roles

of expert systems - Knowledge Acquisition - Meta knowledge. Typical expert systems-MYCIN, DART, XOON, Expert systems shells.

UNIT V – PROLOG

Programming in Logic (PROLOG): Introduction, Prolog variables, Syntax, Using rules, Input and Output predicates, Procedural and declarative meanings, Arithmetic operation, unification, lists, control structures, use of fail, CUT, Not.

TEXTBOOKS:

1.Kevin Knight and Elaine Rich, Nair B., 2018. "Artificial Intelligence (SIE)", Mc Graw Hill. 2.Dan W. Patterson, 2017. "Introduction to AI and ES", Pearson Education.

REFERENCE BOOKS:

- 1. Ivan Brako, 2017. PROLOG: Programming for Artificial Intelligence, 3rd edition Pearson.
- 2. Peter Jackson, 2016. "Introduction to Expert Systems", 3rd Edition, Pearson Education.
- 3. Stuart Russel and Peter Norvig 2016. "AI A Modern Approach", 2nd Edition, Pearson Education.
- 4. Deepak Khemani 2015. "Artificial Intelligence", Tata Mc Graw Hill Education.

WEBSITES:

Cos

CO, PO, PSO Mapping

- 1. https://www.tutorialspoint.com/artificial_intelligence/index.htm
- 2. https://nptel.ac.in/courses/106/105/106105077/

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

12 HOURS

12 HOURS

TOTAL: 60 HOURS

B. COM (CA)

24CCUA601

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Basic understanding of financial markets and investment principles.

COURSE OBJECTIVES (CO):

- Acquire knowledge on investment banking operations, including the services offered by investment banks and the trade life cycle.
- Understand risks, market data providers, and fund administration.
- Gain insights into the overall functioning and key aspects of investment banking.

COURSE OUTCOMES (CO's):

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 12 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**

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: 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.

12 HOURS

UNIT IV - TRADE LIFE CYCLE

12 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 ROLE OF FUND ADMINISTRATOR 12HOURS

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: 60 HOURS

TEXTBOOKS:

- Investment Banking Guide, Allison Otto Published by Vanderbilt University By Invest Banking & Financial Services – Published by Gopalan College of Engineering & Management
- Securities Operations A Guide to Trade & Position Management Michael Simmons – Published by John Wiley & Sons, LTD.
- 3. Introduction to Investment Banking Career, Readintrobooks.com
- 4. 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
- 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,
- NISM Series VII Securities Operations & Risk Management Published by National Institute of Securities Markets
- Minimum Capital Requirements for Market Risk Jan 2019 Published by Basel Committee on Banking Supervision
- 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.
- 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	-	-	-
CO2	3	-	-	3	2	-	-	-	-	2	1	-	-	-	1	1	2
CO3	3	-	1	-	2	1	-	-	1	-	-	-	-	-	1	-	-
CO4	3	1	-	3	-	-	1	-	-	2	-	-	-	-	-	1	2
CO5	3	-	-	3	2	-	-	-	-	2	-	-	-	1	-	-	-
Avg	3	1	1	3	2	1	1	-	1	2	1	-	-	1	1	1	2

B. COM (CA)		2024 - 2025
24CCU611	ARTIFICIAL INTELLIGENCE - PRACTICAL	Semester VI

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

6H – 3C

PREREQUISITE:

• Not required

COURSE OBJECTIVES (CO):

- Identify problems suitable for AI solutions, select appropriate AI methods, and formalize these problems in the context of different AI frameworks.
- Implement basic AI algorithms and design empirical evaluations of these algorithms to assess their effectiveness.
- Apply knowledge representation, reasoning, and machine learning techniques to realworld problems and state the conclusions from evaluations.

COURSE OUTCOMES (CO's):

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

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

List of Programs

Write the following programs using PROLOG

1.	Program to read address of a person using compound variable.	7 HOURS
2.	Program of fun to show concept of cut operator.	7 HOURS
3.	Program to count number of elements in a list.	7 HOURS
4.	Program to find member of a set.	7 HOURS
5.	Program to concatenate two sets.	7 HOURS
6.	Program to find permutation of a set.	7 HOURS
7.	Program to demonstrate family relationship.	7 HOURS
8.	Write a program to solve N queens problem	7 HOURS
9.	Solve any problem using depth first search.	8 HOURS

10. Solve any problem using best first search.

8 HOURS

TOTAL: 72 HOURS

TEXTBOOKS:

- 1. Kevin Night and Elaine Rich, Nair B., 2017. "Artificial Intelligence (SIE)", Mc Graw Hill.
- 2. Dan W. Patterson, 2007. "Introduction to AI and ES", Pearson Education.
- 3. Ivan Brako, 2011. PROLOG: Programming for Artificial Intelligence, 3rd edition Pearson.
- 4. Peter Jackson, 2007. "Introduction to Expert Systems", 3rd Edition, Pearson Education.

WEBSITES:

1. https://nptel.ac.in/courses/106/105/106105077/

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	2	-	-	3	-	-	-	-	-	2	1	-	-	-	1	1	2
CO3	3	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
CO4	2	1	-	3	-	-	-	-	-	1	-	-	-	-	-	1	2
CO5	3	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
Avg	2.6	1	1	3	-	-	-	-	-	2	1	-	-	-	1	1	2

24CCU691

PROJECT

2024 - 2025

Semester VI

8H - 6C

Instruction Hours/week: L:0 T:0 P:8

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Not required

COURSE OBJECTIVES (CO):

- Choose the right problem of study and sampling technique, and construct instruments for data collection.
- Carry out statistical analysis and write interpretations of the results.
- Draft a comprehensive project report based on the analysis.

COURSE OUTCOMES (CO's):

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
 - Review of literature Minimum 10 papers from referred journal
 - o Need for the Study
 - Objectives
- ✤ Research Methodology
 - o Research Design
 - Sampling Design
 - o Sources of Data Collection
 - Tools used for analysis
 - \circ Limitation

- ✤ Data analysis and interpretation
- ✤ Findings and Suggestions
- \clubsuit Conclusion
- ✤ Bibliography (APA format)

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	3	-	-	-	1	-	-	-	-	-	-	1	2
CO2	3	1	-		3	1	I	-	-	1	I	-	I	-	I	1	2
CO3	3	-	-	2	3	3	-	1	-	-	1	-	-	-	2	1	2
CO4	3	-	1	2	3	-	I	-	1	-	I	-	I	-	I	1	2
CO5	3	1	-	-	I	-	I	-	-	-	1	-	-	1	-	1	2
Avg	3	1	1	2	3	2	-	1	2	1	3	-	-	1	2	1	2

B. COM (CA)

24CCU701

INTERNATIONAL FINANCE

6H – 5C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Understanding exchange rates, global institutions, market regulations, and forex risk management.

COURSE OBJECTIVES (CO):

- Gain fundamental knowledge of international finance, including the concept of exchange rate mechanisms and determination.
- Understand the roles and functions of international financial institutions like the IMF and World Bank, and the regulatory and supervisory frameworks of international financial markets.
- Grasp foreign exchange dealings and risk management practices.

COURSE OUTCOMES (CO's):

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 - 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 - 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

156

14 HOURS

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021 |

UNIT IV - INTERNATIONAL FINANCIAL MARKETS 15 HOURS 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- FOREIGN EXCHANGE RISK MANAGEMENT

UNIT III - INTERNATIONAL MONETARY SYSTEM

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.

TEXTBOOKS:

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 BOOKS:

- 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

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.

157

15 HOURS

TOTAL: 72 HOURS

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	POS2
CO1	3	-	3	-	2	-	-	-	-	-	-	-	-	-	-	1	2
CO2	3	-	3	-	2	-	-	-	-	-	-	-	-	-	-	1	2
CO3	3	-	3	2	-	-	-	-	2	-	-	2	-	-	-	1	2
CO4	3	-	3	2	-	-	-	-	2	-	-	2	-	-	-	1	2
CO5	3	-	3	2	2	-	I	I	2	-	-	2	-	-	-	1	2
Avg	3	-	3	2	2	-	-	-	2	_	_	2	_	-	-	1	2

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

158

24CCU702

Semester VII

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Familiarity with basic research terms and concepts

COURSE OBJECTIVES (CO):

- Analyze research problems, design data capture methods, and apply statistical techniques for lifelong learning.
- Formulate effective research and sampling designs tailored to specific problems.
- Develop and communicate research findings through clear oral and written reports to support decision-making.

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

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

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 IV - ANALYSIS OF DATA

Editing - Coding - Classification - Tabulation.

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

UNIT V - INTERPRETATION AND REPORT WRITING

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

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

TOTAL :72 HOURS

TEXT BOOK:

 Dr. R. Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publications, Coimbatore REFERENCE BOOK:

1. C.R. Kothari, Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.

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

WEBSITE:

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

UNIT III - SOURCES OF DATA

14 HOURS

15 HOURS

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	2
CO2	3	-	1	-	-	3	-	-	-	-	-	-	-	-	-	1	2
CO3	3	2	-	-	-	3	-	-	-	-	-	-	-	-	2	1	2
CO4	3	2	-	1	1	3	1	-	1	-	I	-	-	-	2	1	2
CO5	3	2	-	1	-	3	-	-	-	-	I	-	-	-		1	2
Avg	3	2	1	1	-	3	-	-	-	_	1	-	_	-	1.6	1	2

24CCU703

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

Marks: Internal:40 External:60 Total:100 **End Semester Exam: 3hours**

PREREQUISITE:

• Understood global business, trade practices, policies and foreign trade trends.

COURSE OBJECTIVES (CO):

- Understand the functioning of global business and foreign transactions.
- Explore import/export issues, international tendering, and subcontracting.
- Learn about international trade policies in India and current trade trends.

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 transactions	Evaluate
	Get an exposure to the students on various issues concerned with import and export	Understand
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 - 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 - 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 - INTERNATIONAL TENDERING AND SUBCONTRACTING 14 HOURS

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.

14 HOURS

14 HOURS

2024 2025

UNIT IV - INDIA'S TRADE POLICIES

Trade policies in the context of WTO -Export-Import Procedures Documentation.

UNIT V - 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 BOOK:

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.

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	1	-	3	-	-	-	1	-	1	-	1	1	-	-
CO2	3	-	-	1	I	3	-	-	-	1	I	1	-	-	2	-	-
CO3	3	1	-	-	I	3	-	-	-	1	I	1	-	2	-	1	1
CO4	3	1	-	-	I	3	-	-	-	1	I	1	-	-	2	1	1
CO5	3	-	1	-	-	3	-	-	-	1	-	1	-	2	2	-	-
Avg	3	1	1	1	-	3	-	-	-	1	-	1	-	1.6	1.7	1	1

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

15 HOURS

24CCUA701

2024 - 2025

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:

• Understanding organizational structure, concepts of leadership, communication, and motivation skills.

COURSE OBJECTIVES (CO):

- Understand fundamental aspects of organizational behavior and current trends.
- Enhance attitudes, personality, motivation, and approaches within an organization.
- Study organizational structure and change to improve leadership and communication skills.

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	Understand
	current scenario	
CO2	Learn approaches of the organization	Understand
CO3	Understand personality and motivation	Understand
CO4	Gain an understanding of organizational structure and change	Understand
CO5	Improve their ability in leadership and communication	Understand

UNIT I - INTRODUCTION

14 HOURS

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 behavior

UNIT II - PERCEPTION, ATTITUDES AND VALUES 14 HOURS

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 14

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

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

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 BOOK:

- 1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
- 2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication
- 3.

REFERENCE BOOK:

- 1. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
- 2. Pardeshi.P.C . Organizational Behaviour, Everest Publication
- 4. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
- 5. Robbins&Stephen, Organizational Behaviour, Pearson Publication
- 6. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
- 7. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

CO,PO,PSO Mapping

15 HOURS

165

15 HOURS

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

24CCU711

SPSS - PRACTICAL

2024 - 2025

Semester VII

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• Understanding of applying univariate, bivariate, and multivariate analytical tools

COURSE OBJECTIVES (CO):

- Understand and apply descriptive and univariate analytical tools.
- Comprehend and apply bivariate analysis techniques.
- Learn and perform multivariate analysis using appropriate software and understand various quantitative techniques.

COURSE OUTCOMES (Cos):

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

- 1		
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 HOURS	
2.	Descriptive Statistics	8 HOURS	
3.	Analysis of Variance (ANOVA)	8 HOURS	
4.	Independent _t' test	8 HOURS	
5.	Paired _t' test	8 HOURS	
6.	Correlation	8 HOURS	
7.	Regression	8 HOURS	
8.	Garrett Ranking Techniques	16 HOURS	
	_		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

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	-	-	-	-	-	1	2
CO2	-	-	-	3	2	2	-	-	-	1	-	-	-	-	-	1	2
CO3	-	-	-	3	2	2	-	-	I	1	-	-	I	-	-	1	2
CO4	-	1	1	3	-	-	-	-	1	-	-	-	-	-	-	1	2
CO5	1	-	-	3	I	2	-	-	1	-	-	-	I	-	-	1	2
Avg	1	1	1	3	2	2	-	-	1	1	-	-	-	-	-	1	2

24CCU801 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:

• Understand about the investment management for effective investment decisions and portfolio management.

COURSE OBJECTIVES (CO):

- Develop the ability to make informed investment decisions through understanding investment management, fundamental and technical analysis, and risk-return assessment.
- Acquire skills to effectively manage investment portfolios using portfolio management theories such as CAPM and APT.
- Enhance capabilities in selecting, evaluating securities, and implementing portfolio revisions for optimal performance and alignment with investment goals.

•

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 through an	Analyze
	understanding of investment management, fundamental and technical	
	analysis, and risk-return analysis.	
CO2	Develop the skills to manage investment portfolios effectively,	Apply
	utilizing portfolio management processes and theories like CAPM and	
	APT.	
CO3	Enhance capabilities in selecting and evaluating securities for efficient	Analyze
	portfolio construction using advanced financial models.	
CO4	Acquire the expertise to assess and compare portfolio performance,	Evaluate
	leading to better investment strategies and adjustments.	
CO5	Learn to implement portfolio revision strategies, ensuring continual	Create
	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.

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UNIT II - CONCEPT OF PORTFOLIO MANAGEMENT

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

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

Dimensions of Evaluation – Sharpe Measure – Treynor Measure – Jenson Measure – Comparison of the Three Measure of Portfolio Performance – Portfolio Insurance.

UNIT V - PORTFOLIO REVISION

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, 10thEdition, Mc Graw-Hill, New Delhi

REFERENCE BOOK:

- 1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management,
- 5th Edition, 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

14 HOURS

15 HOURS Isure –

15 HOURS

170

WEBSITE:

1 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	2	2
CO2	3	-	-	1	3	-	-	-	-	-	-	-	-	-	-	3	3
CO3	3	-	2	-	3	1	-	-	-	-	-	-	-	-	-	2	3
CO4	3	-	2	-	3	-	-	-	1	-	-	-	-	-	1	3	3
CO5	3	-	-	1	-	-	1	-	I	-	-	-	I	-	1	2	2
Avg	3	-	2	1	3	1	-	1	1	-	-	-	-	-	1	2.4	2.6

24CCU802

CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY

6H – 4C

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

• Understanding business ethics, social responsibilities, and corporate governance in accountability and ethical practices.

COURSE OBJECTIVES:

- Understand ethical practices and values in business, including those from different cultures.
- Comprehend social responsibilities and corporate governance concepts.
- Gain knowledge of Corporate Social Responsibility and accountability.

COURSE OUTCOMES:

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 - 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 - VALUES

Types, Values, Loyalty Importance, Sources of Value Systems, and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

UNIT III - 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.

14 HOURS

14 HOURS

14 HOURS

172

2024 - 2025

Semester VIII

UNIT IV- 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 - 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.

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:

https://swayam.gov.in/nd2_ntr19_ge06/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	1	1	2
CO2	3	-	-	-	-	-	-	-	-	-	-	1	-	2	-	1	2
CO3	3	-	-	-	-	-	1	-	-	-	-	-	3	-	2	1	2
CO4	3	-	-	-	-	-	-	-	-	-	-	-	3	1	-	1	2
CO5	3	-	-	-	I	-	1	I	-	I	-	-	3	1	-	1	2
Avg	3	-	-	-	-	-	1	-	-	_	-	1	3	1.2	1.5	1	2

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

15 HOURS

15 HOURS

TOTAL: 72 HOURS

FINANCIAL DERIVATIVES

6H – 4C

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

• a basic understanding of financial instruments and markets is essential for learning about derivatives.

COURSE OBJECTIVES (CO):

- Understand the concept and types of derivatives.
- Learn about options, futures, and stock futures.
- Study hedging, the development of derivatives, and the financial derivatives market in India.

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 types	Understand
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	Understand
	India	
CO5	Gain mastery over the financial derivatives market in India	Understand

UNIT I - INTRODUCTION TO DERIVATIVES

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

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

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

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021

14 HOURS

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14 HOURS

14 HOURS

15 HOURS

174

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

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
CO2	3	-	-	-	I	-	-	-	-	-	1	-	-	-	2	2	2
CO3	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	2	1
CO4	3	-	1	-	I	-	-	-	-	-	-	-	-	-	I	1	2
CO5	3	-	-	1	-	-	-	-	-	_	-	_	-	_	_	1	2
Avg	3	-	1	1	-	-	-	-	-	-	1	-	_	_	2	1.4	1.8

Semester VIII

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

Marks: Internal:40 External:60 Total:100 End Semester Exam: 3 Hours

PREREQUISITE:

A basic understanding of insurance principles is crucial for grasping risk types, applying pricing.

COURSE OBJECTIVES (CO):

- Understand risk concepts and types, including business and personal risks.
- Apply insurance pricing and marketing principles, focusing on life and health insurance.
- Identify and analyze factors affecting insurance organizations, and design insurance products considering risk 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 types of	Understand
	business and personal risks.	
CO2	Apply principles of insurance pricing and marketing, including tools	Apply
	and techniques used in pricing life and health insurance.	
CO3	Identify factors influencing insurance organizations, such as insurable	Evaluate
	interest, riders in policies, and the role of rural insurance.	
CO4	Design and develop insurance products, considering risk evaluation and	Analyze
	future trends.	
CO5	Analyze the impact of privatization and reforms in the Indian insurance	Analyze
	industry on economic growth.	

UNIT I - RISK

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

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

14 HOURS

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

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

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 Managementand Insurance, 13th Edition, Pearson Education, New Delhi.

REFERENCE BOOK:

1. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2nd

15 HOURS

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641 021

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

https://www.coursera.org/learn/portfolio-risk-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	-	-	-	-	-	-	-	-	-	-		-	2	1
CO2	3	-	-	1	1	-	I	-	-	-	-	-	-	-	-	2	2
CO3	3	-	2	-	-	-	-	-	-	-	-	-	1	-	-	2	1
CO4	3	-	-	1	1	-	I	-	-	-	-	-	-	-	-	2	2
CO5	3	-	2	-	I	-	1	-	-	-	-	-	-	1	1	2	2
Avg	3	-	2	1	1	-	1	-	-	-	-	-	1	1	1	2	1.6

APPLIED E - COMMERCE

2024 - 2025

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:

• Understanding of electronic commerce, network infrastructure, applications, security frameworks, and directory services.

COURSE OBJECTIVES (CO):

- Learn the fundamentals of electronic commerce and network infrastructure.
- Gain knowledge of security frameworks and directory services.
- Apply practical skills in electronic commerce applications.

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 I- INTRODUCTION TO E-COMMERCE

Electronic 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

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

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.

14 HOURS

14 HOURS

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 BOOK:

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.

REFERENCE BOOK:

1. Jaiswal.S. (2000). E-Commerce IElectronic Communication for Business). New Delhi:

- 2. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
- 3. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
- 4. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida, UP: McGraw Hill Publishing Company Limited
- 5. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
- 6. Viswanathan, S. (2012). The Indian Cyber Law. New Delhi: Bharat Law House

CO,PO,PSO Mapping

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

B. COM (CA)

24CCU891

RESEARCH PROJECT

2024 - 2025

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:

Research design, data collection methods, and statistical analysis is essential for • selecting research problems, developing instruments, and interpreting results.

COURSE OBJECTIVES (CO):

- Select the appropriate research problem and sampling technique.
- Develop instruments for data collection and perform statistical analysis. •
- Interpret statistical results and draft the 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

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

✤ Bibliography (APA format)

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	3	-	-	-	1	-	-	-	-	-	3	-	2
CO2	3	1	-	-	3	1	-	-	-	1	-	-	-	-	3	-	2
CO3	3	-	-	2	3	-	-	1	-	-	1	-	-	-	3	-	2
CO4	3	-	1	2	3	-	-	-	1	-	-	-	-	-	3	-	2
CO5	3	1	-	-	-	-	-	-	-	-	1	-	-	1	-	-	2
Avg	3	1	1	2	3	1	-	1	1	1	1	-	-	1	3	-	2