

B.Com. (INTERNATIONAL ACCOUNTING AND FINANCE)

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.

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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. No.	PROGRAMME	DISCIPLINE
1.	B.Com.	Commerce
2.	B.Com.	Computer Applications
3.	B.Com.	Professional Accounting
4.	B.Com.	Business Process Services
5.	B.Com.	Financial Analytics
6.	B.Com.	International Accounting and Finance
7.	B.Com.	Information Technology
8.	B.Com.	FinTech
9.	BBA	Business Administration
10.	B.Sc.	Biotechnology
11.	B.Sc.	Microbiology
12.	B.Sc.	Computer Science
13.	B.Sc.	Information Technology
14.	B.Sc.	Computer Technology

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

1.2 Admission Requirements (Eligibility)

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

1.3 Mode of Study

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

2. DURATION OF THE PROGRAMMES

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

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

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

2.3 Multiple Entry and Exit

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

3. CHOICE BASED CREDIT SYSTEM

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

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages *viz*, Hindi, Malayalam Sanskrit, French is offered as an Ability Enhancement Course (AEC) for Arts, Science, Commerce and Management Programmes. Twelve credits are awarded for each course and the examinations will be conducted at the end of each semester.

4.2. Major Courses, Minor Courses, Multidisciplinary Courses (MDC), Skill Enhancement Courses (SEC), Project Work, Ability Enhancement Courses, Value Added Courses (VAC) (Common to all UG Programmes), Summer Internship, Minor Project (for 3 Year programme), Research Project/Dissertation (for 4 Year programme) are part of curricular structure.

4.2.1. Major Courses

Major Courses consist of theory and practical of department domains for which examinations shall be conducted at the end of each semester. The students have to earn 82 to 86 Credits in Major Courses (Four years).

4.2.2. Minor Courses

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

4.2.3. Multidisciplinary Courses (MDC)

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

4.2.4. Skill Enhancement Courses (SEC)

These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. Three Skill Enhancement Courses are offered within the first four semesters. The examination shall be

conducted at the end of respective semester. Students have to earn a minimum of 09 Credits in Skill Enhancement Courses.

4.2.5 Minor Project Work

The project work shall start at the beginning of sixth semester in the Department/Industry/Research Institute (National/International) and the project report has to be submitted at the end of the sixth semester. The project may be an individual or group task. The Head of Department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project / dissertation work shall be carried out by the students and they have to earn 04 to 06 credits.

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

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

4.2.6. Ability Enhancement Course (AEC)

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

4.2.7. Internship

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

4.2.8. Value Added Courses (VAC)

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

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

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

4.2.9. Research Project /Dissertation

The candidates shall undertake the Research Project work in the eighth Semester in the Department/Industry/Research Institute (National / International). The report shall be submitted at the end of the eighth semester. Students have to earn a minimum of 12 Credits in Research Project/Dissertation Work.

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

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

Approval of the project

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

5. ADVANCED LEARNERS AND ON-DEMAND EXAMINATION

Students

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

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

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

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

6. CREDIT TRANSFER THROUGH ONLINE PLATFORM / INTERNATIONAL STUDIES

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

7. EXTRA CURRICULAR ACTIVITIES

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

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

- Youth Red Cross (YRC)
- Club activities
- Other Extra-curricular activities

The student's performance shall be examined by the staff in-charge of activities along with the faculty mentor and the Head of the respective department. Marks for Extra-curricular shall be sent to the Controller of Examination (CoE) before the commencement of the Sixth End Semester Examinations. The above activities shall be conducted outside the regular working hours of the KAHE.

8. MEDIUM OF INSTRUCTION

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

9. MAXIMUM MARKS

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

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

10. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as a faculty mentor throughout their period of study. A Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The faculty mentor is also responsible to inform the parents of their mentee's progress. The Faculty mentor shall display the cumulative attendance particulars of his / her mentees periodically (once in 2 weeks) on the Notice Board to know their attendance status and satisfy the clause 14 of this regulation.

11. ONLINE COURSE COORDINATOR

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

12. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The constitution and functions of the Class Committee shall include

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

13. COURSE COMMITTEE FOR COMMON COURSES

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

14. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

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

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of Department concerned and the Dean. The Head of Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to execute an undertaking from the parent and the student should assure that, this situation does not arise in the future.

c. However, a Student who has secured less than 65% in any of the semesters due to any reasons, shall not be permitted to appear for the End Semester Examinations. But he/she will be permitted to appear for his/her arrear examinations. In order to redo the semester with lack of attendance he/she has to attend the corresponding semester of the subsequent year(s) with approval of the Dean of the Faculty, Dean - Students Affairs and the Registrar.

15. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

15.1 Attendance and Assessment: Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture/practical/ project work, the CIA, Assignment and Seminar marks and the record of class work completed (topic covered), separately for each course. This should be submitted to the HoD once in a week for checking the syllabus coverage, records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a fortnight. After the completion of the semester the HoD should keep this record in safe custody for five years as records of attendance and assessment shall be submitted for inspection as and when required by the KAHE/any other approved body.

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

Theory Courses

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

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 ½ Units

Portions for Internal Test – II : 2 ½ Units

15.4 Pattern of Test Question Paper

Theory Courses:

Maximum Marks : 100

Duration: 3 Hours

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

15.5 Attendance

Distribution of Marks for Attendance

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

16. ESE EXAMINATIONS

16.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum of 100 marks.

16.2 Pattern of ESE Question Paper:

Theory Courses:

Maximum Marks: 100

Duration: 3 Hours

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

The 100 Marks will be converted to 60 Marks.

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

S. No.	Category	Maximum Marks
1.	Experiments	40
2.	Record work	10
3.	<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
O	91 - 100	10	OUTSTANDING
A+	81 - 90	9	EXCELLENT
A	71 - 80	8	VERY GOOD
B+	66 - 70	7	GOOD
B	61 - 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	<50	-	REAPPEARANCE
AAA	-	-	ABSENT

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.

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

Sum of the product of the GP by the corresponding credits of the courses offered in that Semester

Sum of the credits of the courses of that Semester

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

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

Sum of the credits of the courses

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

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

where,

- C_i is the credit fixed for the course 'i' in any semester
- G_{Pi} 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-totalling 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

reevaluation and the results will be intimated to the candidate through the HoD concerned. Reevaluation is not permitted for Supplementary Examinations.

22. TRANSPARENCY AND GRIEVANCE COMMITTEE

Reevaluation 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
1.	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
2.	B. Sc.	Computer Science	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern. preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 th or 10+2 pattern of education taking computer science/maths as one of the subject.
3.	B. Sc.	Microbiology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
4.	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 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.

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

15.	B. Com	International Accounting and Finance	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
16.	B.Com	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
17.	B. Sc.	Computer Science (Cyber Security)	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.
18.	B. Com	FinTech.	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level

Karpagam Innovation and Incubation Council (KIIC)

(A Section 8 Company)

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

Norms to Student Start-Ups

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

Guide lines to award Credits/ Marks to a Student startup

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

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

PROGRAM OUTCOMES (PO):

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PO15: 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)

PSO 1: Graduates will be able to analyze and interpret international financial statements using various accounting standards (such as IFRS and GAAP) to effectively assess the financial health and performance of multinational corporations.

PSO 2: Graduates will be equipped to develop and evaluate investment strategies that consider currency risk, regulatory environments, and economic conditions across different countries, empowering you to make informed decisions in international markets.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs):

PEO 1: Graduates will be able to make informed financial decisions by applying advanced financial analysis techniques and understanding the implications of international regulations and economic environments.

PEO 2: Graduates will demonstrate an understanding of ethical considerations in global finance and accounting, promoting responsible practices and compliance with international standards.

PEO 3: Graduates will possess the skills to communicate complex financial concepts clearly and collaborate effectively with diverse teams in a global business context.

MAPPING of PEOs and POs

PEOs	Programme Outcomes														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
PEO 1	X	-	X	X	X	-	-	-	-	-	-	-	-	-	-
PEO 2	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-
PEO 3	-	X	X	-	-	-	X	-	-	-	-	X	X	X	-

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

Course Code	Name of the course	Category	Outcomes		Instruction hours/week			Credits	Maximum Marks			Page No
			PO	PSO	L	T	P		CIA	ESE	Total	
SEMESTER I												
24LAUT101/ 24LUH101/24 LUM101/24L US101/24LU F101	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	15
24AFU101	Financial Accounting	MAJ 1	1,3,4,5, 9,11,15	1,2	7	1	-	5	40	60	100	18
24AFUA101	Business and Technology	MIN 1	1,2,6,7, 10,11	1,2	7	-	-	4	40	60	100	20
24AFU111	Computer application in business - Practical	SEC 1	1,3,4 - 6, 9,11,14, 15	1,2	-	-	6	3	40	60	100	22
24VAC101	Yoga for Youth Empowerment	VAC1	1,3,4,5, 6,7,9,10 ,11,14,1 5	1,2	2	-	-	2	100	-	100	25
SEMESTER Total					23	1	6	20	300	300	600	
SEMESTER II												
24LAUT201/ 24LUH201/24 LUM201/24L US201/24LU F201	Language II (Tamil II/Hindi II/Malayalam II/Sanskrit II/French II)	AEC 2	-	-	4	-	-	3	40	60	100	28
24ENU201	English–II	MDC 2	2,3,9	-	3	-	-	3	40	60	100	40
24AFU201	Cost Accounting	MAJ 2	1 - 2, 4,11- 15	1, 2	5	1	-	3	40	60	100	43
24AFU202	Business Law	MAJ 3	1,3 - 7,10,13, 15	1, 2	4	-	-	2	40	60	100	45
24AFUA201	Business Mathematics and Statistics	MIN 2	2 - 10, 14 - 15	1, 2	4	1	-	4	40	60	100	48

24AFU211	Computerized Accounting System -Practical	SEC 2	1-6, 9 - 11,15	1, 2	-	-	6	3	40	60	100	51
24VAC201	Environmental Studies	VAC 2	1, 8 - 9, 11 - 13, 15	1,2	2	-	-	2	40	60	100	53
SEMESTER Total					22	2	6	20	280	420	700	
SEMESTER III												
24LAUT301/24LUH301/24LUM301/24LUS301/24LUF301	Language III(Tamil III/Hindi III/Malayalam III/Sanskrit III/French III)	AEC 3	-	-	4	-	-	3	40	60	100	56
24ENU301	English - III	MDC 3	1,2,3,4	-	3	-	-	3	40	60	100	65
24AFU301	Corporate Accounting	MAJ 4	1,3-10, 14, 15	1, 2	6	1	-	5	40	60	100	67
24AFU302	Income tax law and practice	MAJ 5	1, 3-5, 10-11, 13, 15	1, 2	6	1	-	5	40	60	100	69
24AFU303	Community Engagement and Social Responsibility	MAJ 6	1-8, 10, 15	2	2	-	-	2	40	60	100	71
24AFUA301	Financial Reporting I	MIN 3	1 - 6	1, 2	5	1	-	4	40	60	100	73
24VAC301	Indian Knowledge System	VAC 3	9,11,12, 13,15	2	1	-	-	1	40	60	100	75
24AFU391	Internship	SII	1-5, 7,11,12, 13	1,2	-	-	-	2	100	-	100	78
SEMESTER Total					27	3	-	25	380	420	800	
SEMESTER IV												
24LAUT401/24LUH401/24LUM401/24LUS401/24LUF401	Language IV(Tamil IV/Hindi IV/Malayalam IV/Sanskrit IV/French IV)	AEC 4	-	-	4	-	-	3	40	60	100	79
24ENU401	English - IV	SEC 4	1,2,4	-	3	-	-	3	40	60	100	91
24AFU401	Higher Corporate accounting	MAJ 7	1, 3-6, 8, 10, 11, 13	1, 2	7	1	-	5	40	60	100	93
24AFU402	Indirect Taxation	MAJ 8	1, 3-5, 10, 15	1, 2	4	1	-	4	40	60	100	95
24AFUA401	Financial Reporting II	MIN 4	1, 3-5, 10 - 11,	1, 2	5	-	-	4	40	60	100	97

			13, 15									
24AFU403	Company Law	MAJ 9	1-5,7,10,11, 13, 15	1, 2	4	-	-	3	40	60	100	99
24VAC401	Cyber Security and Universal Human Values	VAC 4	1,3,4,5,7,15	1,2	1	-	-	1	40	60	100	101
SEMESTER Total					28	2	-	23	280	420	700	
SEMESTER V												
24AFU501	Management Accounting	MAJ 10	1 – 5, 9, 11, 13 - 15	1, 2	6	2	-	5	40	60	100	103
24AFU502A	Banking and Insurance	MAJ 11	1 – 5, 7, 11, 13, 15	1, 2	6	-	-	4	40	60	100	105
24AFU502B	Industrial Law		1, 3 – 4, 9, 11, 13, 15	1, 2								
24AFU503	Audit and Assurance	MAJ 12	1, 3 – 9, 11, 13, 14	1, 2	5	-	-	4	40	60	100	109
24AFU504	Performance Management	MAJ 13	1, 3 – 4, 6, 8, 10	1, 2	6	-	-	5	40	60	100	111
24AFUA501	Introduction to Capital Market	MIN 5	1, 3 – 6, 8, 10, 15	1, 2	5	-	-	4	40	60	100	113
24AFU591	Internship II	SI 2	1,2,3,4,5,7,11,12,13	1,2	-	-	-	2	100	-	100	116
SEMESTER Total					28	2	-	24	300	300	600	
SEMESTER VI												
24AFU601	Financial Management	MAJ 14	1 – 6, 14 - 15	1, 2	6	1	-	5	40	60	100	117
24AFU602A	Entrepreneurship	MAJ 15	1 – 11, 13 - 15	1, 2	6	-	-	5	40	60	100	119
24AFU602B	International Business		1 – 6, 8 - 14	1, 2								
24AFUA601	Investment Banking Operations	MIN 6	1 – 7, 9 – 11, 14	1, 2	5	-	-	4	40	60	100	124
24AFU691	Project	MAJ 16	1 – 6, 8 – 11, 14 - 15	1, 2	-	-	12	6	40	60	100	127
SEMESTER Total					17	1	12	20	160	240	400	
3rd year total								132	1700	2100	3800	

SEMESTER VII													
24AFU701	International Finance	MAJ 17	1, 3 – 5, 9, 12	1, 2	6	-	-	5	40	60	100	129	
24AFU702	Research Methodology	MAJ 18	1-4, 6, 11, 15	1, 2	6	-	-	4	40	60	100	131	
24AFU703	International Trade and Practice	MAJ 19	1 – 4, 6, 10, 12, 14-15	1, 2	6	-	-	4	40	60	100	133	
24AFUA701	Organizational Behaviour	MIN 7	1-7, 11, 13-15	1, 2	6	-	-	4	40	60	100	135	
24AFU711	SPSS (Practical)	MAJ 20	1-6, 9-10	1, 2	-	-	6	3	40	60	100	137	
SEMESTER Total					24	-	6	20	200	300	500		
SEMESTER VIII A													
24AFU801	Security Analysis and Portfolio Management	MAJ 21	1, 3-6, 8-9, 15	1,2	6	-	-	4	40	60	100	139	
24AFU802	Corporate Governance, Ethics and Social Responsibility	MAJ 22	1, 7, 12 - 15	1,2	6	-	-	4	40	60	100	145	
24AFU803	Financial Derivatives	MAJ 23	1,3,4,11 ,15	1,2	6	-	-	4	40	60	100	147	
24AFU804	Insurance and Risk Management	MAJ 24	1, 3-5,7,13-15	1,2	6	-	-	4	40	60	100	149	
24AFUA801	Applied E-Commerce	MIN 8	1, 3-6, 8, 10, 15	1,2	6	-	-	4	40	60	100	152	
SEMESTER Total					30	-	-	20	200	300	500		
4th Year Total								172	2100	2700	4800		
SEMESTER VIII B													
24AFU801	Security Analysis and Portfolio Management	MAJ 21	1, 3-6, 8-9, 15	1,2	6	-	-	4	40	60	100	139	
24AFUA801	Applied E-Commerce	MIN 8	1, 3-6, 8, 10, 15	1,2	6	-	-	4	40	60	100	152	
24AFU891	Research Project	RP 1	1-6, 8-11, 14, 15	2	-	-	18	12	120	180	300	154	
SEMESTER Total					12	-	18	20	200	300	500		
4th Year Total								172	2100	2700	4800		

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

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

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	16	68
3	Minor Courses	6	24
4	Multidisciplinary Courses	3	09
5	Skill Enhancement Courses	3	09
6	Summer Internship	2	04
7	Valued Added Courses	4	06
Total		38	132

Credits Split-up for 4-year B. Com (IAF) Programme – “A”

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	24	100
3	Minor Courses	8	32
4	Multidisciplinary Courses	3	09
5	Skill Enhancement Courses	3	09
6	Internship	2	04
7	Valued Added Courses	4	06
Total		48	172

Credits Split-up for 4-year B. Com (IAF) Programme – “B”

S.No.	Course Criteria	Number of Courses	Total No. of Credits
1	Ability Enhancement Courses	4	12
2	Major Courses	21	88
3	Minor Courses	8	32
4	Multidisciplinary Courses	3	09
5	Skill Enhancement Courses	3	09
6	Internship	2	04
7	Valued Added Courses	4	06
8	Research Project	1	12
Total		46	172

Credits split up: B. Com (IAF)

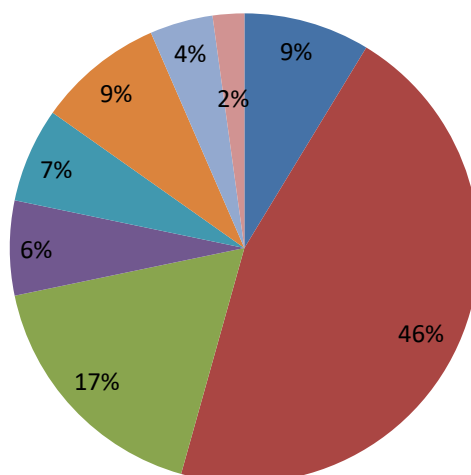
SEMESTER	AEC	Major course	Minor course	MDC	SEC	VAC	SI	RP	Total credits
1	3	5	4	3	3	2	-	-	20
2	3	5	4	3	3	2	-	-	20
3	3	12	4	3	0	1	2	-	25
4	3	12	4	0	3	1	-	-	23
5	0	18	4	0	0	0	2	-	24
6	0	16	4	0	0	0	0	-	20
3rd year Total	12	68	24	9	9	6	4	-	132
7	0	16	4	0	0	0	0	0	20
8 A	0	16	4	0	0	0	0	0	20
4th year total	12	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 (IAF)

SEMESTER	AEC	Major course	Minor course	MDC	SEC	VAC	SI	RP	Total courses	T	P	Int/skill/Pro
1	1	1	1	1	1	1	-	-	6	5	1	-
2	1	2	1	1	1	1	-	-	7	6	1	-
3	1	3	1	1	-	1	1	-	8	7	-	1
4	1	3	1	-	1	1	-	-	7	7	-	-
5	-	4	1	-	-	-	1	-	6	5	-	1
6	-	3	1	-	-	-	-	-	4	4	-	-
3rd year Total	4	16	6	3	3	4	2	-	38	34	2	2
7	-	4	1	-	-	-	-	-	5	4	1	-
8 A	-	4	1	-	-	-	-	-	5	5	-	-
4th year total	4	24	8	3	3	4	2	-	48	43	3	2
8 B	-	1	1	-	-	-	-	1	3	2	-	1
4th year total	4	21	8	3	3	4	2	1	46	40	3	3

Course Distribution Table

■ AEC
 ■ Major course
 ■ Minor course
 ■ MDC
 ■ SEC
 ■ VAC
 ■ SI
 ■ RP



ABILITY ENHANCEMENT COURSES		
Semester	Course Code	Name of the Course
I	24LAU101/24LUH101/24LUM101/ 24LUS101/24LUF101	Language I : (Tamil I/Hindi I/Malayalam I/Sanskrit I/French I)
II	24LAU201/24LUH201/24LUM201/ 24LUS201/24LUF201	Language II : (Tamil II/Hindi II/Malayalam II/Sanskrit II/French II)
III	24LAU301/24LUH301/24LUM301/ 24LUS301/24LUF301	LanguageIII: (Tamil III/Hindi III/Malayalam III/Sanskrit III/French III)
IV	24LAU401/24LUH401/24LUM401/ 24LUS401/24LUF401	Language IV: (Tamil IV/Hindi IV/Malayalam IV/Sanskrit IV/French IV)

MAJOR COURSES		
Semester	Course Code	Name of the Course
I	24AFU101	Financial Accounting
II	24AFU201	Cost Accounting
II	24AFU202	Business Law
III	24AFU301	Corporate Accounting
III	24AFU302	Income Tax Law and Practice
III	24AFU303	Community Engagement and Social Responsibility
IV	24AFU401	Higher Corporate Accounting
IV	24AFU402	Indirect Taxation
IV	24AFU403	Corporate Law
V	24AFU501	Management Accounting
V	24AFU504	Performance Management
VI	24AFU601	Financial Management
VI	24AFU691	Project
VII	24AFU701	International Finance
VII	24AFU702	Research Methodology
VII	24AFU703	International Trade and Practice
VII	24AFU711	SPSS (Practical)

VIII	24AFU801	Security Analysis and Portfolio Management
VIII	24AFU802	Corporate Governance, Ethics and Social Responsibility
VIII	24AFU803	Financial Derivatives
VIII	24AFU804	Insurance Risk Management

MINOR COURSES		
Semester	Course Code	Name of the Course
I	24AFUA101	Business and Technology
II	24AFUA201	Business Mathematics and Statistics
III	24AFUA301	Financial Reporting I
IV	24AFUA401	Financial Reporting II
IV	24AFUA501	Introduction to Capital Market
VI	24AFUA601	Investment Banking Operations
VII	24AFUA701	Organizational Behaviour
VIII	24AFUA801	Applied E-Commerce

SKILL ENHANCEMENT COURSES		
Semester	Course Code	Name of the Course
I	24AFU111	Computer Application in Business
II	24AFU211	Computerized Accounting System
IV	24ENU401	English IV

INTERNSHIP COURSES		
Semester	Course Code	Name of the Course
III	24AFU391	Internship I
V	24AFU591	Internship II

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course Code	Name of the Course
V	24AFU502A	Banking and Insurance
V	24AFU502B	Industrial Law
VI	24AFU602A	Entrepreneurship
VI	24AFU602B	International Business

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

Multidisciplinary courses		
Semester	Course Code	Name of the Course
I	24ENU101	English I
II	24ENU201	English II
III	24ENU301	English III

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன்விளைவு

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

அலகு - I**(8 மணிநேரம்)**

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

சங்க இலக்கியம் - நற்றிணை - கொண்டல் மாமழை – குறிஞ்சி -140

சங்க இலக்கியம் - குறுந்தொகை - அணிற்பல் லன்ன – நெய்தல் - 49

அற இலக்கியம் - திருக்குறள் - வினைத்திட்டம் (பொருட்பால் 661-670), பண்புடைமை (பொருட்பால் 991-1000)

சிற்றிலக்கியம் – முக்கூடற்பள்ளு - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள்

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

மனையறம்படுத்த காதை - 'வார்ஓலிகூந்தலை'–

'சிறப்பின்கண்ணகிதனக்குஎன்'(84-90) **அரங்கேற்று காதை** -

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

மதுரைக் காண்டம் -கொலைக்களக்காதை : 'இருமுதுகுரவர்' -

‘எழுந்தனன்யான்’ (67- 83), ‘வினைவிளை காலம்’ - ‘கொணர்க ஈங்குஎன்’ (148-153)

கட்டுரைகாதை - ‘கடிபொழில்’ - ‘இல் சாபம்பட்டனிர்’ (138-170)

வழக்குரைக்காதை - ‘அல்லவை செய்தார்க்கு’ - ‘தோற்றான் உயிர்’ (82-93)

வஞ்சிக்காண்டம் - நடுகல்காதை - ‘மதுரை மூதூர்’ - ‘மன்னவர்ஏறு’ (218-234)

வாழ்த்துக்காதை - ‘என்னே இஃது’ - ‘தோன்றுமால்’ (9)

இலக்கணம் - எழுத்து - முதல் மற்றும் சார்பெழுத்துகள்

அலகு - II

(12 மணிநேரம்)

பத்துப்பாட்டு அறிமுகம்

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

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

அற இலக்கியம் - ஆசாரக்கோவை - நன்றிமறவாமை, செய்யத்தகாதன, ஐம்பெரும்குறவர் வழிபாடு

சிறீறிலக்கியம் - தமிழலங்காரம் - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10 பாடல்கள்

1. கடல்நீரில் கல்மிதக்கும், 2. வண்டமிழ் ஆற்றுதி, 3. கோளத்தை முட்டி 4. எக்காலம் என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர்,

9. அமுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

காப்பியம் - மணிமேகலை : விழாவறைகாதை : ‘தேவரும்மக்களும்’ - ‘மருங்குஎன்’ (66-72)

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

பாத்திரம் பெற்ற காதை - ‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98)

சிறைக்கோட்டம் அறக்கோட்டம் ஆக்கியகாதை - ‘வாழிஎம்கோ’ - ‘அரசுஆள் 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, செய்யாட்டு இழைத்த-9, கார்த்திகை காதில்-10, ஈவாரைக் கொண்டாடி-11

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

அற இலக்கியங்கள் அறிமுகம்

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

சிறுநிலக்கியம் - நந்திக்கலம்பகம்-தேர்ந்தெடுக்கப்பட்ட5 பாடல்கள் என்னையே புகழ்ந்தேன்,

பதிதொறு புயல்பொழி, இந்தப் புவியில், அடிவிளக்கும் துகில், வானுறுமதியை

சிறு காப்பியம் - சூளாமணி - அரசியல் சருக்கம்- 1. நாவியே கமழும்(1131), 2. கண்மிசை கனிந்த (1132), 3. விரைசெல லிவுளித்(1133), 4. அரைசர்கள் வருக(1134),

5.அருளுமாறடிகள் (1135), 6. விஞ்சைய குலக (1136),7. சொரிகதிர் (1137), 8.கரியவன் வளைந்த(1138), 9.மடித்தவா யெயிறு (1139),10. விஞ்சயரதனைக் (1140), **துறவுச்சருக்கம்** – பயாபதி மன்னனின் துறவுநெறி -1.மன்னிய புகழி (1840), 2. திருமகிழலங்கன் (1841),

3.

ஆங்கவரணைந்த(1842),4.அலகுடன்விளங்கு(1843),5.தன்னையோர்அரசனாக்கி(1844),

6.சென்றநாள்(1845),7.எரிபுரை(1846.),8.பிறந்தனர் (1847), 9. பிறந்தநாம் (1848),

10. தொகைமலர் (1849) 11. ஒழுகிய(1850).

பொருள் இலக்கணம் : அகத்திணை மற்றும் புறத்திணை இலக்கணங்கள்.

அலகு - IV

(10 மணிநேரம்)

சங்க இலக்கியம் - ஐங்குறுநூறு : மருதம் - தோழிகூற்று - வேட்கைப்பத்து: வாழிஆதன் வாழிஅவினி - 6

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

சிறுநிலக்கியங்கள் - தோற்றமும் வளர்ச்சியும்

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

சிறுநிலக்கியம் - 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) --முத்தலை(6019) -- கார்வரை(6020)-தண்டல்(6021) – ஆரியன்(6022) - 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 அனுமதிக்கடிதம்
4. 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

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

சிறிலக்கியம் - அருள்தரும் பூங்கோதையன்னை பிள்ளைத் தமிழ்:

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

ந.இரா.சென்னியப்பனார்)

கடிதப்பயிற்சி

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

மொத்த மணிநேரம் 48

பார்வை நூல்கள்

1. கற்பகச் சோலை - தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் - 21.

2. தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

இணையதளம்

1. www.tvu.org.in

2. www.maduraitamilproject.com

இதழ்கள்

1. International Research Journal of Indian Literature, irjil.in

2. International Tamil Research Journal, iorpress.in

CO, PO, PSO Mapping

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

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

Instruction Hours/week: L:4 T:0 P:0**Marks: Internal:40 External:60 Total:100****End Semester Exam:3 Hours****PREREQUISITE:**

- Not Required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs) :**Upon the completion of the course, the students will be able to:**

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

UNIT -I**9 HOURS**

- a) Prose - Bharathiya Sangrah
- b) Non-Detailed - Naya Mehman
- c) Nibandh - Anushasan
- d) Grammar - Bhasha Aur Vyakaran

UNIT -II**9 HOURS**

- a) Prose - Pahtha Pani Nirmal
- b) Non-Detailed - Eakankki ki Visheshatha
- c) Nibandh - Onam
- d) Grammar – Varna Vichar , Sangya

UNIT -III**10 HOURS**

- a) Prose – Rashtriya Pitha Mahathma
- b) Non-Detailed – Maha Bharat ki Eak Sanjh
- c) Nibandh – Eakatha Ka Mahathva
- d) Grammar – Sarvanam, Gender

UNIT-IV**10 HOURS**

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

UNIT-V**10 HOURS**

- a) Prose – Nindha Ras
- b) Non – Detailed Eakanki ki Katha Vasthu
- c) Nibandh – Paropkar
- d) Nibandh – Paropkar
- e) Grammar - Kriya , Kriya Visheshan

TOTAL: 48 HOURS**TEXT BOOKS:**

1. Jayaprakash, Prose :Nuthan Gathya Sangrah, Sumithra Prakasan, Publisher.
2. Dr. Srimathi Malathi Tiwari, Non-detailed: Naveen Ekhaniki Sangrah, Sumithra Prakasan, Publisher.

REFERENCE BOOKS

1. Dr. Braj Kishor Prasad Sing, *Nibandh : Subod Hindi Nibandh*, Manoj Publication,
2. Pro. Vamshidhar & Dharmapal, *Grammar: Sugam Hindi Vyakaran*, Shiksha Bharathi Publisher, Kashmir Gat, Delhi – 11000

CO, PO, PSO Mapping

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

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

Instruction Hours/week: L:4 T:0 P:0**Marks: Internal:40 External:60 Total:100****End Semester Exam:3 Hours****PREREQUISITE:**

- Not required

COURSE OBJECTIVE(CO):

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

COURSE OUTCOME(COs):**Upon the completion of the course, the students 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
I	Novel – Pathummayude Aadu - Vaikam Muhammed Basheer	10
II	Novel- - Pathummayude Aadu - Vaikam Muhammed Basheer	10
III	Short Story - Ente Priyappeta Kadhakal – Akbar Kakkattil)	09
IV	Short Story - Ente Priyappeta Kadhakal – Akbar Kakkattil)	10
V	Composition & Translation(English to Malayalam)	09
TOTAL		48

TEXT BOOKS:

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Avg	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

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

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 the completion of the course, the students 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) Slokas Eleven to Thirty

UNIT V**10 HOURS**

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

Grammar: Text prescribed : Sanskrit Self Teacher

By Dr.V.Varadhachari

(Present tense and Declension of „a“ ending nouns (Masculine))

TOTAL: 48 HOURS

TEXT BOOK:

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

REFERENCE BOOK:

1.Sanskrit Self Teacher By Dr.V.VaradhachariT.S.Sriraman 32, Tank Bund Road

Near Loyola College, Nungambakkam Chennai 600 034.

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	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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

Unité – I**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**9 HOURS**

- a) Leçon -Bonjour ça va ?
 b) Communication -Demander et dire,Comment ça va
 c) Verbes – Les verbes réguliers en –er.
 d) Lexique - Les Pays et les nationalités , Les animaux domestiques, Les jours de la semaine.
 e) Culture – La France et la Francophonie

Unité - III**10 HOURS**

- a) Leçon - Salut ! Je m'appelle Agnès
 b) Communication - Se présenter et présenter quelqu'un Demander et dire

la date

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

d) Verbes - Les verbes aller et venir

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

f) Culture - La France physique et politique

Unité IV

10 HOURS

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

b) Communication - Demander et répondre poliment ,Demander des
informations Personnelles

c) Grammaire - La formation du féminin, La formation du pluriel ,
Le adjectifs possessifs

d)Verbes -Les verbes ir et re

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

f)Culture -Les symbols de la France,

Unité V

10 HOURS

a) Leçon - Il est comment ? Allô ?

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

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

Qu'est-ce que... ? La phrase négative

d)Verbes - Le verbe Faire

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

prépositions de lieu , Les nombres à partir de 70

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

TOTAL: 48 HOURS

TEXT BOOK:

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, Exercices de grammaire A1, Dider,Paris,2015
4. Nathalie BIE, philippe SANTINAN,Grammaire pour adolescents-250 exercices, CLE
International , Paris , 2005

WEBSITES :

1. <http://enseigner.tv5monde.com/>
2. [bonjourdumonde.com /exercices/contenu/le – francais-du- tourisme.html](http://bonjourdumonde.com/exercices/contenu/le-francais-du-tourisme.html)
3. <http://www.bonjurdefrance.com/>
4. <https://www.lepointdufle.net/>

CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

PREREQUISITE:

- Not required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):**Upon the completion of the course, the students will be able to:**

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

UNIT-I**8 HOURS**

LISTENING: Listening –Types of Listening

SPEAKING: Face to Face Conversation

READING: Reading – Types of Reading

WRITING: Jumbled Sentences

LITERATURE: Ode on a Grecian Urn by John Keats

GRAMMAR: Parts of Speech

UNIT- II**7 HOURS**

LISTENING: Principles of Listening Skills

SPEAKING: Descriptions

READING: Reading Techniques

WRITING: Paragraph Writing

LITERATURE: Of Friendship by Francis Bacon

GRAMMAR: Articles

UNIT- III**7 HOURS**

LISTENING: Barriers of Listening

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

UNIT- IV

7 HOURS

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

UNIT V

7 HOURS

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

TOTAL: 36 HOURS

TEXT BOOK :

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

REFERENCE BOOKS:

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

WEB SITES:

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

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
C01	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
C03	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Avg	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

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

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

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

- A foundational knowledge of basic accounting principles and terminology.
- Proficiency in basic mathematics and financial calculations to analyze and prepare statements.

COURSE OBJECTIVES (CO):

- Understand basic concepts, conventions, and the nature of accounting.
- Prepare financial statements for sole trader businesses.
- Handle hire purchase transactions and analyze branch accounting, including consolidated balance sheets and interdepartmental accounts.

COURSE OUTCOMES (COs):**Upon the completion of the course, the students will be able to:**

Cos	Course Outcomes	Blooms Level
CO1	Understand basic concepts, conventions, nature of Accounting, Capital and Revenue expenditure, accounting standards.	Understand
CO2	Prepare the financial statements for Sole Trader business with all adjustments.	Understand
CO3	Recording Hire Purchase Transactions in the Books of both the Parties with Interest calculation	Apply
CO4	Analyze different Branch accounting and Head Office Accounts and Consolidated Balance Sheet.	Analyze
CO5	Preparation of Interdepartmental accounts Transfers and Provision for Unrealized Profits.	Apply

UNIT I - BASICS OF FINANCIAL ACCOUNTS**16 HOURS**

Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives.

UNIT- II - PREPARATION OF FINANCIAL STATEMENTS**20 HOURS**

Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

UNIT-III - ACCOUNTING FOR HIRE PURCHASE**20 HOURS**

Meaning and Features of Hire Purchase System – Hire purchase Agreement –Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

UNIT-IV - BRANCH ACCOUNTS**20 HOURS**

Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet. (Accounting for foreign branches excluded)

UNIT-V - DEPARTMENTAL ACCOUNTS**20 HOURS**

Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits

TOTAL: 96 HOURS

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, NewDelhi
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), Problems and Solutions in Advanced Accountancy. 6th edition, Vikas Publishing House, New Delhi

REFERENCE BOOKS:

1. S.P. Jain and K.L.Narang (2016), Advanced Accountancy Principles of Accounting, Kalyani Publishers, Ludhiana
2. Jain, S.P. and Narang (2018),Financial Accounting, Kalyani Publishers, Ludhiana
3. Shukla, M.C. Grewal, T.S. and Gupta, S.C. (2016),Advanced Accounts, Sultan Chand and Sons, New Delhi
4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017),Advanced Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.

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

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

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

Marks:Internal:40 External: 60 Total: 100

End Semester Exam:3Hours

PREREQUISITE:

- Students should have knowledge on Basic Business Concepts and Introduction to Management, Organizational Behavior and Business Communication and Accounting Fundamentals and Finance Basics

COURSE OBJECTIVES (CO):

- Understand types of organizations and their stakeholders.
- Gain knowledge of formal and informal business structures.
- Analyze the roles of accounting and finance in business, including the impact of FinTech and principles of leadership and ethics.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Explain the purpose and classifications of business organizations, identify their stakeholders, and describe the external factors affecting them.	Understand
CO2	Analyze formal and informal business organization, organizational structures, functions, and governance models	Analyse
CO3	Assess the roles of accounting and finance in business, including the impact of Fin tech.	Evaluate
CO4	Examine leadership, management, and supervision principles alongside the integration of Financial Technology (FinTech)	Analyze
CO5	Understand fundamental ethical principles, regulatory and professional bodies	Understand

UNIT I - BUSINESS ORGANIZATION, ITS STAKEHOLDERS AND THE EXTERNAL ENVIRONMENT **16 HOURS**

The purpose and types of business organization -Stakeholders in business organizations - Political and legal factors affecting business -Macroeconomic factors - Micro economic factors -Social and demographic factors -Technological factors - Environmental factors - Competitive factors.

UNIT II - BUSINESS ORGANIZATIONAL STRUCTURE, FUNCTIONS AND GOVERNANCE **17 HOURS**

Formal and Informal business organization- Business organizational structure and design – Organizational culture in business- Committee in business organization- Governance and social responsibility in business

UNIT III - ACCOUNTING AND REPORTING SYSTEMS **17 HOURS**

Compliance, control, technology and security. The relationship between accounting and other business

functions -Accounting and finance functions within business organizations- Financial system-procedures and related IT applications -Internal controls, authorization, security of data and compliance within business - Fraud and fraudulent behavior and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems.

UNIT IV - LEADERSHIP, MANAGEMENT AND SUPERVISION 17 HOURS

Recruitment and selection of employees- Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance- The application and impact of Financial Technology (FinTech) in accountancy and audit.

UNIT V - PROFESSIONAL ETHICS IN ACCOUNTING AND BUSINESS 17 HOURS

Fundamental principles of ethical behavior- The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession- Corporate codes of ethics- Ethical conflicts and dilemmas.

TEXT BOOK:

1. ACCA Study Material 2022-23 by Kaplan

REFERENCE BOOKS:

1. ACCA Study Material 2022-23 by BPP
2. Vasishth, Neeru, “Business Organization”, Taxman.
3. Talloo, Thelman J., “Business Organizational and Management”, TMH.

CO, PO, PSO Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO 6	PO7	PO 8	PO9	PO10	PO1	PO12	PO13	PO14	PO15	PSO1	PSO 2
CO1	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	-	-
CO2	3	-	3	-	2	-	-	2	-	-	-	-	-	-	-	3	3
CO3	3	-	3	2	-	2	-	2	-	2	2	-	-	-	2	-	-
CO4	3	2	-	2	2	2	2	2	-	2	2	-	-	2	2	-	-
CO5	3	2	-	-	-	-	-	-	2	-	-	2	3	-	-	2	2
Avg	3	3	2.6	3	3	3	2	2	2	3	3	2	2.5	2	3	2.5	2.5

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

PREREQUISITE:

- Basic proficiency in office software (e.g., Microsoft Office Suite) and foundational knowledge of data analysis tools and techniques

COURSE OBJECTIVES (CO):

- Prepare documents, reports, and datasheets; apply built-in functions for data analysis to support decision-making.
- Utilize visual aids and tools for data presentation and design presentations for business meetings.
- Store, retrieve data, and make decisions based on information; employ computers in real-life business situations.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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. **5 HOURS**
- Prepare an invitation for the College Function using Text boxes and Clip Arts **5 HOURS**
- 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**
- Prepare a shareholders '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

- 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 sales, purchase, profit of a company by using chart wizard. **5 HOURS**

MS POWERPOINT

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

- Prepare a payroll for employee database of an organisation with the following details Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, House Rent allowance and other deductions if any. Perform queries for different categories **6 HOURS**
- Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number **6 HOURS**

TEXT BOOK:

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi

REFERENCE BOOKS:

1. Faithe Wempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
2. Dinesh Maidasani (2015), Learning Computer Fundamentals, MS Office and Internet & Web Technology, 3rd Edition, Laxmi Publications, New Delhi.
3. 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	-	-	-	-	1	1
CO2	3	-	3	3	-	-	1	-	-	-	1	-	-	-	-	1	1
CO3	3	-	-	-	-	2	-	-	-	3	2	-	-	-	-	-	-
CO4	3	-	-	2	2	-	-	-	-	-	3	-	-	-	-	-	-
CO5	3	-	3	3	2	1	-	-	1	-	3	-	-	2	3	1	1
Avg	3	-	3	2.6	2	1.5	1.5	-	1	3	2	-	-	2	2	1	1

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

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

Marks: Internal:100 External: - Total:100

End Semester Exam:- Hours

PREREQUISITE:

- Not required

COURSE OBJECTIVES(CO):

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

Upon the completion of the course, the students 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-Greatness of Education Yoga for youth Empowerment. Simplified Physical Exercises Hand, Leg, Breathing, Eye exercises Kapalabathi, Makarasana Part I, Makarasana Part II, Body Massage, Acupressure, Relaxation exercises Benefits Yogasanas 1: Pranamasana Hastha Uttanasana Pada Hasthasana - AswaSanjalana Asana ThuvipathaasvaSarjalana asana AstangaNamaskara - Bhujangasana Atha Muktha Savasana AswaSanjalanaAsara Pada Hasthasana-Hastha UttanasanaPranamasana - Pranayama: Naddisudei-Clearance Practice-Benefits - Simplified Physical Exercise-Kayakalpa Practices - Meditation Practices.

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

UNIT II GREATNESS OF LIFE FORCE AND MIND

5 HOURS

Reasons for Diseases Natural reasons (Genetic/imprints, Planetary Position, Natural calamities and climatic changes) Unnatural reasons (Food habits, Thoughts, Deeds) Philosophy of Kaya Kalpa:

Physical body-Sexual vital fluid-Life force- Bio-Magnetism-Mind Maintaining youthfulness: Postponing old age seven components - Importance of sexual vital fluid Transformation of food into Measure and method in five aspects of life-Controlling undue Passion.
Kayakalpa practice: Aswini Mucra-Ojas breath-Benefits of Kaya Kapa.

UNIT III PERSONALITY DEVELOPMENT – SUBLIMATION 5 HOURS

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

Human Values: Set-cortio- Sell-confidence Honesty Contentment Humility Modesty To erance Adjustment- Sacrifice-Forgiveness Puntty (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 4 HOURS

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

UNIT V LAW OF NATURE 5 HOURS

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

YOGA PRACTICES: Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

TOTAL: 24 HOURS

TEXT BOOK:

1. Kayakapam Thathuvagnani Vethathiri Maharishi

REFERENCE BOOKS:

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

9. Yoga for modern age ThathuvagnaniVethathin Maharishi

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	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	-
Average	3	-	3	2.6	2	1.5	1.5	-	1	3	2	-	-	2	3	1.3	1.8

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

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன்விளைவு

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

கவிதை : கவிமணி தேசிக விநாயகம் பிள்ளை - கோயில் வழிபாடு

கவிதை : கரிகாலன் - விடுதலை

சிறுகதை : அறிஞர் அண்ணா - செவ்வாழை

கட்டுரை : ஆளுமைத்திறன் அறிவோம் - தன்னம்பிக்கை மாத இதழ்

இலக்கணம் - வாக்கிய அமைப்பு: தனிவாக்கியம் - தொடர் வாக்கியம் -

கலவை வாக்கியம் - தன்வினை வாக்கியம் -பிறவினை வாக்கியம் -

செய்வினை, செயப்பாட்டு வினைவாக்கியம்,கட்டளை வாக்கியம் -

வினாவாக்கியம் - உணர்ச்சி வாக்கியம். நன்னூல் - பொதுவியல் - அறுவகை

வினா (385) - எண்வகை விடை (386).

அலகு - II :**(10 மணிநேரம்)**

இலக்கிய வரலாறு : ஆழ்வார்கள் அறிமுகம் - இலக்கியப் பங்களிப்பு-திவ்யப் பிரபந்தத்தில் பக்திநெறியும் இலக்கிய நயமும்

பக்தி இலக்கியம் : வைணவம் குலசேகர ஆழ்வார் – பெருமாள் திருமொழி - தேவகி புலம்பல்

கவிதை : வைரமுத்து - ஏறும்புகளோடு ஒருவார்த்தை

கவிதை : சிற்பி பாலசுப்பிரமணியன் - மலையாளக்காற்று

கவிதை : தாமரை - தொலைந்து போனேன்

சிறுகதை : சுஜாதா - நகரம்

கட்டுரை : முனைவர் புரிசை நடராசன் - திருக்குறளும்

சமுதாயவியலும்

அணி இலக்கணம் : உவமையணி - பிறிது மொழிதல் அணி -

சிலேடை அணி - தீவக அணி - ஏகதேச உருவக அணி - வேற்றுமையணி -

பின்வருநிலையணி விளக்கங்கள்.

அலகு - III

(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

அலகு - IV

(10 மணிநேரம்)

இலக்கிய வரலாறு

- சிறுகதை தோற்றமும் வளர்ச்சியும்

கவிதை : பாரதிதாசன்

- இளையார் ஆச்சிச்சூடி

கவிதை : கவிஞர் சுகந்தி சுப்பிரமணியம் - புதையுண்ட வாழ்க்கை

சிறுகதை : ஆர். சூடாமணி - அந்நியர்கள்

கட்டுரை : முனைவர் ப.தமிழரசி - நொய்யல்

மொழிபெயர்ப்புப் பயிற்சிகள் - தமிழ் - ஆங்கில மொழிபெயர்ப்புப்

பயிற்சிகள் - 2.

அலகு - V

(8 மணிநேரம்)

இலக்கிய வரலாறு : நாட்டுப்புறவியல் : ஓர் அறிமுகம்

கவிதை : கவிஞர் அறிவுமதி - நட்புக்காலம்

கவிதை : க. அம்சப்ரியா - நம்பிக்கை வை

சிறுகதை : அம்பை - வல்லூறுகள்

மொழிபெயர்ப்புப்பயிற்சிகள் - ஆங்கிலம் - தமிழ் மொழிபெயர்ப்புப்

பயிற்சிகள் - 2.

மொத்த மணிநேரம் 48

பார்வை நூல்கள்

3. கற்பகச் சோலை - தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் - 21.

4. தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

இணையதளம்

1. www.tvu.org.in

2. www.maduraitamilproject.com

இதழ்கள்

1. International Research Journal of Indian Literature, irjil.in

2. International Tamil Research Journal, iorpress.in

CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):**Upon the completion of the course, the students 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 b) Drama – Khingal , Mihirdev , Prohith c) Novel – bhalchandra Sinha,Kalyani, Rangili Bai d) Samuchchaybodhak, Vishmayathibodhak	10HOURS
		TOTAL: 48 HOURS

TEXT BOOKS:

1. Nagarjun, Modern Poetry : Bhoomija, Rdha Krishna Publication, New Delhi
2. Jaysankar Prasad, Drama : Dhruva Swamini, Sakshi Publication, New Delhi

REFERENCE BOOKS:

1. Premchandh, Novel : Nirmala, Prabhath Prakashan Publisher , New Delhi
2. Pro. Vamsidhar & Dharmapal, Grammar : Sugam Hindi Vyakaran, Siksha Bharathi Publisher, New Delhi – 110006

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

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

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 the completion of the course, the students 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
I	Novel -Enmakaje	10
II	Novel – Enmakaje	10
III	Memories – Neermaathalam Poothakaalam	10
IV	Memories – Neermaathalam Poothakaalam	9
V	Translation(English to Malayalam)	9
TOTAL		48

TEXT BOOKS:

- 1.Emakaje – AmbikasuthanMangad – DC Books Kottayam,Kerala
2. NeermaathalamPoothakaalam - 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	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Average	-	3	3	-	-	-	3	-	-	-	-	2	-	-	-	-	-

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

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 the completion of the course, the students 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 works in Sanskrit

UNIT II**9 HOURS**

Balaramayana – Balakanda

UNIT III**10 HOURS**

Balaramayana – Ayodhyakanda

UNIT IV**10 HOURS**

Balaramayana – Aranyakanda

UNIT V**10 HOURS**

Athmanepada Declension of ending nouns (feminine)

Passages from Sanskrit Self Teacher (Simple sentences)

TOTAL: 48 HOURS

TEXT BOOK:

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

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	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	2	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	2.6	2.6	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Unité - II

- a) Leçon - La routine **9HOURS**
 b) Communication - Décrire sa journée
 c) Grammaire - Les verbes pronominaux, Les verbes du premier groupe en -e_er, -é_er, -eler, -eter, Le verbe prendre
 d) Verbes - manger, boire
 e) Lexique - Le temps et l'heure ,La fréquence
 f) Culture - les bandes dessinees.

Unité - III ou beaucoup ?	a) Leçon	-Où faire ses courses	10 HOURS
	b) Communication	- Au restaurant : commander et commenter	
	c) Grammaire	- Les articles partitifs, Le pronom en (la quantité) très	
	d) Verbes	- les verbs irregulliers	
	e) Lexique	- Les aliments, Les quantités, Les commerces et les commerçants	
	f) Culture	-Les plats francais	
Unité -IV paiement	a) Leçon	- Decourvez et dégustez	10 HOURS
	b) Communication	- Inviter et répondre ,à une invitation	
	c) Grammaire	- L'impératif ,Il faut, c'est/ il est,future proche	
	d) Verbes	- Les verbes devoir, pouvoir, savoir, vouloir	
	e) Lexique	- Demander et dire le prix, Les services, Les moyens de	
	f) Culture	- Le festival du mot	
Unité - V et les accessoires	a) Leçon	- Tout le monde s'amuse, Les ados au quotidien	10 HOURS
	b) Communication	- Décrire une tenue , Écrire un message amical	
	c) Grammaire	-Les adjectifs demonstratives, La formation du féminin Le pronom indéfini on, passé composé'.	
	d) Verbes	- Les verbes du premier groupe en –yer, Les verbes voir et sortir	
	e) Lexique	- Les sorties Situer dans le temps, La famille ,(2) Les vêtements	
	f) Culture	- Le pays des gourmands	

TOTAL: 48 HOURS

TEXT BOOK:

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, Exercices de grammaire A1, Dider,Paris,2015
4. Nathalie BIE, philippe SANTINAN,Grammaire pour adolescents-250 exercices, CLE International , Paris , 2005

WEBSITES :

1. <http://enseigner.tv5monde.com/>
2. [bonjourdumonde.com /exercices/contenu/le – francais-du- tourisme.html](http://bonjourdumonde.com/exercices/contenu/le-francais-du-tourisme.html)
3. <http://www.bonjurdefrance.com/>
4. <https://www.lepointdufle.net/>

CO, PO, PSO Mapping

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

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

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):

- To make the students to speak and write errors free English.
- To 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 the completion of the course, the students will be able to:**

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

UNIT-I**8 HOURS****LISTENING** : Listening for Pleasure**SPEAKING** : Developing speaking skills**READING** : Reading strategies**WRITING** : Developing a story with pictures**LITERATURE**: Refuge Mother and Child by Chinua Achebe (Poetry)**GRAMMAR** : Voice**UNIT- II****7 HOURS****LISTENING** : Listening for Pleasure (Story)**SPEAKING** : Oral presentation**READING** : Reading Passages**WRITING** : Essay writing**LITERATURE** : Prose: Dimensions of Creativity by A.P.J. Abdul Kalam (Story)**GRAMMAR** : Subject, verb, agreement

UNIT-III **7 HOURS**
LISTENING : Dictation
SPEAKING : Public speaking and secrets of good delivery
READING : Note Making
WRITING : Writing agendas, memos and minutes
LITERATURE: River by A.K. Ramanujan
GRAMMAR : Degrees of comparison

UNIT- IV **7 HOURS**
LISTENING : Listening to instructions and announcements
SPEAKING : Debating
READING : Silent reading and methods of reading
WRITING : Writing Notices
LITERATURE: Two Gentlemen of Verona by A.J. Cronin
GRAMMAR : Phrases and clauses

UNIT-V **7 HOURS**
LISTENING : Testing listening
SPEAKING : Situational Conversation
READING : Developing reading activities
WRITING : E - Mail Writing
LITERATURE: The Postmaster by Rabindranath Tagore
GRAMMAR : Direct and indirect speech

TOTAL: 36 HOURS

TEXT BOOK

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

REFERENCE BOOKS:

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

WEB SITES:

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

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	-	-	-	-	-	-	-	-
Average	--	2.5	2.5	-	-	-	-	-	2	-	-	-	-	-	-	-	-

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

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

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

- Students should have a foundational knowledge of basic accounting principles and financial statements.

COURSE OBJECTIVES (CO):

- Understand various types of production and operational costs, including direct, indirect, and overhead costs.
- Apply FIFO and Weighted Average methods for accurate inventory valuation.
- Develop proficiency in cost accounting techniques, including budgeting and standard costs.

COURSE OUTCOMES (COs):**Upon the completion of the course, the students will be able to:**

COs	Course Outcomes	Blooms Level
CO1	Understanding different types of costs involved in production and operations, including direct and indirect costs.	Understand
CO2	Applying FIFO and Weighted Average methods to value inventory accurately	Apply
CO3	Understand the nature and classification of overheads.	Understand
CO4	Apply knowledge of cost accounting techniques.	Apply
CO5	Understanding budgeting and standard costs.	Understand

UNIT I - INFORMATION FOR MANAGEMENT**13 HOURS**

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical technique.

UNIT II - ACCOUNTING FOR COSTS**14 HOURS**

Material & labour -Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.

UNIT III - ACCOUNTING FOR COSTS**14 HOURS**

Overheads-Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead

absorption rates – entries for accounting of material, labour & overhead costs.

UNIT IV - METHODS OF COSTING

14 HOURS

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing.

UNIT V - BUDGETING & STANDARD COSTS

14 HOURS

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards.

TOTAL: 72 HOURS

Note: Theory 20% and Problems 80%

TEXT BOOK:

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25th Edition, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12th Edition, Vikas Publishing, New Delhi.
2. M N Arora & Priyanka Katyal (2017), Cost Accounting, Vikas Publishing, New Delhi.
3. Minaxi Rachchh & Gunvantrai Rachchh (2015), Cost Accounting - Methods and Techniques, Vikas Publishing, New Delhi.
4. CA Sachin Gupta (2020), Cost and Management Accounting, Taxmann Publication Pvt. Limited, Chennai
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan (2014), Cost Accounting – A Managerial Emphasis, 15th Edition, Pearson Education , New Delhi.

WEBSITE:

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	2	2	-	-	-	-	-	-	-	2	2	2	2	2	2	2
CO2	3	3	3	-	2	-	-	-	-	-	3	2	3	3	3	3	2
CO3	3	2	2	-	-	-	-	-	-	-	2	2	2	2	2	1	2
CO4	3	3	3	2	2	-	-	-	-	-	3	2	3	3	3	2	2
CO5	3	2	2	2	-	-	-	-	-	-	3	2	2	2	3	1	2
Avg	3	2.4	2.4	2	2	-	-	-	-	-	2.6	2	2.4	2.4	2.6	1.8	2

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

PREREQUISITE:

- Students should have a basic understanding of fundamental legal principles and contract law.

COURSE OBJECTIVES (CO):

- Understand the essentials of a valid contract, including offer and acceptance, consideration, capacity, consent, and legality.
- Differentiate between sale and agreement to sell, and evaluate conditions and warranties in sales contracts.
- Comprehend the nature and characteristics of partnerships and LLPs, including rights, duties, authority, dissolution, and differences from other entities.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

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

UNIT I - THE INDIAN CONTRACT ACT, 1872**8 HOURS**

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

UNIT II - THE INDIAN CONTRACT ACT, 1872**10 HOURS**

Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency- The Sale of Goods Act, 1930 - Contract of sale, Meaning and Difference Between Sale and Agreement

to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non- owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

UNIT III - THE PARTNERSHIP ACT, 1932

10 HOURS

Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

UNIT IV - THE NEGOTIABLE INSTRUMENTS ACT 1881

10 HOURS

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

UNIT V - THE LIMITED LIABILITY PARTNERSHIP ACT, 2008

10 HOURS

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

TOTAL: 48 HOURS

TEXT BOOK:

1. Kuchhal, M.C and Vivek Kuchhal (2018), Business Law, Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

1. SN Maheshwari and SK Maheshwari (2014), Business Law, National Publishing House, New Delhi.
2. Agarwal S K, (2021), Business Law, Sahitya Bhawan Publicaitons, Agra
3. P C Tulsian and Bharat Tulsian (2017), Business Law, McGraw Hill Education, New Delhi
4. Sharma, J.P. and Sunaina Kanojia (2017), Business Laws, Ane Books Pvt. Ltd., New Delhi
5. Kapoor, N.D (2014), Elements of Mercantile Law, S.Chand and Co., New Delhi.

WEBSITE:

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

CO, PO, PSO Mapping:

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

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

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

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

- Students should have a foundational knowledge of basic mathematics and introductory statistics.

COURSE OBJECTIVES (CO):

- Understand and describe the fundamental concepts of using statistics in commercial applications.
- Apply statistical processes, including dispersion, correlation, and regression, to solve business challenges.
- Identify and address issues in the construction of index numbers.

COURSE OUTCOMES (COS):**Upon the completion of the course, the students will be able to:**

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

UNIT I - MATRICES & BASIC MATHEMATICS OF FINANCE**12 HOURS**

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

UNIT II - DIFFERENTIAL CALCULUS**12 HOURS**

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

UNIT III - UNI-VARIATE ANALYSIS**12 HOURS**

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

UNIT IV - BI-VARIATE ANALYSIS**12 HOURS**

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

UNIT V - TIME-BASED DATA: INDEX NUMBERS AND TIME-SERIES ANALYSIS**12 HOURS**

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

TOTAL: 60 HOURS**TEXT BOOK:**

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st Edition, Oxford University Press, New Delhi.

REFERENCE BOOKS:

1. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st Edition, McGraw Hill Education, New Delhi.
2. Gupta S.P and Gupta P.K. (2013), Business Statistics and Business Mathematics, S.Chand Publishing, New Delhi.
3. Mariappan (2015), Business Mathematics, 1st Edition, Pearson Education, New Delhi.
4. Sharma J.K, (2014) Business statistics, 4th Edition, Vikas Publishing House, New Delhi.
5. Navaneetham, PA (2019). Business Mathematics and Statistics, Jai Publishers, Trichy

WEBSITES

1. https://www.youtube.com/watch?v=TGo0_eIEFoA
2. https://www.youtube.com/watch?v=IBB4stn3exM&list=PLU6SqDYcYsfLeej_640C9vsR5FgmUF5Up
3. <https://www.coursera.org/specializations/business-statistics-analysis>

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

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

PREREQUISITE:

- Students should have a basic understanding of accounting principles and familiarity with computerized accounting systems.

COURSE OBJECTIVE (CO):

- Understand and manage account heads, vouching, inventory valuations, TDS, payroll processes, and GST invoices in accounting software.
- Classify items under appropriate item heads and generate financial, TDS, and payroll reports for evaluation.
- Communicate outputs in written form, identifying objectives and outcomes, and apply computerized accounting systems for lifelong learning.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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
CO5	Communicate the outputs in written form identifying the objective and outcome of each exercise and to apply the utilization of computerised system as a lifelong learning	Apply

LIST OF EXERCISES

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

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

TOTAL: 72 HOURS

TEXT BOOK:

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

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

Instruction Hours/week: L:2 T:0 P:0
Total:100

Marks: Internal:100 External:-

End Semester Exam:3Hours

PREREQUISITE:

- Student should know about fundamentals of environment.

COURSE OBJECTIVES (CO):

- create awareness about structure and functions of various ecosystems.
- develop an attitude of concern for the natural resources availability and its environment protection.
- learn about the environment, resources available, biodiversity and its conservation.
- understand the current scenarios- to find ways for protection and betterment of or habitat.
- understand the concepts to analyze the interactions between social and environmental problems.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

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

UNIT I INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS:

5 HOURS

Environment Definition, Scope and Importance; Ecosystem, Structure, classification, and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

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

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

UNIT III BIODIVERSITY AND ITS CONSERVATION:

5 HOURS

Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity. Values of Biodiversity - Ecological, economic, social, ethical, aesthetic value. Bio-geographical

classification of India. Hot-spots of biodiversity. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.

UNIT IV ENVIRONMENTAL POLLUTION:

4 HOURS

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

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT:

5 HOURS

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

TOTAL: 24 HOURS

TEXT BOOKS:

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன்விளைவு

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

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

அலகு - 2 தமிழின் தொன்மை (12 மணிநேரம்)

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

அலகு - 3 தமிழர் வாழ்வியல் (10 மணிநேரம்)

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

அலகு - 4 கட்டடக்கலையும் தமிழர் பண்பாடும் (10 மணிநேரம்)

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

அலகு - 5 ஆற்றங்கரை நாகரிகம் (8 மணிநேரம்)

ஆறும் நாகரிகமும் - ஆறுகளின் தோற்றமும் நீளமும் - காவிரிக்கரை

நாகரிகம் - இலக்கியச் சிறப்பு - கலைச்சிறப்பு - வைகைக்கரை நாகரிகம் - இலக்கியச் சிறப்பு - கலைச்சிறப்பு , நொய்யல்கரை நாகரிகம்.

மொத்த மணிநேரம் 48

பார்வை நூல்கள்

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

இணையதளம்

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

இதழ்கள்

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

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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):**Upon the completion of the course, the students will be able to:**

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

UNIT-I a) Story – Bade Ghar Ki Beti **9 HOURS**
b) Hindi Bhasha Ka Vikas
c) Novel – Ramnath,Jalpa
d) Letter Writing –Personal Letter

UNIT-II a) Story – Puraskar **9 HOURS**
b) Kaal Vibhajan , Char Prakar
c) Ramesh Babu ,Devdeen
d) Letter Writing – Leave Letter

UNIT-III a) Story – Usne Kaha Tha **10 HOURS**
b) Literature – Adhikaal
c) Indhubhooshan, Rathna,Johra
d) Letter Writing – Letter for the Publisher

UNIT-IV a) Story – Paanchminte **10 HOURS**
b) Poorva Madhya Kaal

c) Manibhooshan,Dhayanath,Rameshwari

d) Letter Writing – Application for job

UNIT-V a) Story – kafan

10 HOURS

b) Reethi Kaal,Adhunik Kaal

c) Dheen Dhayal,Manaki,

d) Letter Writing – Complaint Letter

TOTAL:48HOURS

TEXT BOOKS

1. D.B.Hindi Prachar Sabha, Story Kahani Manjari, D.B.Hindi Prachar Sabha Publisher Chennai
2. Rajnath Sharma.A, Hindi Sahithya ka Saral Ithihas, Vinoth Pusthak Mandir Publisher, Agra

REFERENCE BOOKS

1. Premchandh, *Novel: Gaban*, Rajkamal Prakashan Publisher New Delhi
2. Sri Sharan, *Letter Writing : Sumitha Hindi Nibandh Aur Pathra Lekhan*, Kalda Publication, Delhi

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	-	-	-	-	-	-	-	-	-	-	-		-	-

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

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 the completion of the course, the students 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

History of Sanskrit Drama and its origin.

9 HOURS**UNIT II**

Important Sanskrit Dramas and important authors.

9 HOURS**UNIT III**

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

10 HOURS**UNIT IV**

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

10 HOURS**UNIT V**

Translation : From the known passages of the above text.

10 HOURS**TOTAL:48 HOURS****TEXT BOOK :**

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

CO, PO, PSO Mapping

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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 the completion of the course, the students will be able to:

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

Unit – I**9 HOURS**

- Leçon – Vivre la ville,, Visiter une ville
- Communication - Indiquer le chemin
- Grammaire - La comparaison, Les prépositions avec les noms géographiques, Les pronoms personnels COI
- Lexique – La ville, Les lieux de la ville, Les transports
- Culture – Le français : une ouverture sur le monde

Unité – II**9 HOURS**

- Leçon - • On vend ou on garde ?
- Communication - Demander des renseignements touristiques
- Grammaire - Le pronom y (le lieu), La position des pronoms compléments Les verbes du premier groupe en -ger et -cer,
- Les verbes ouvrir et accueillir
- Lexique - Les points cardinaux, Les prépositions de lieu (2)
- Culture – Le français : une ouverture sur le monde

Unité – III**10 HOURS**

- a) Leçon -
- b) Communication- permettre, défendre.
- c) Grammaire -La formation du pluriel (2)
Les adjectifs de couleur, Les adjectifs beau, nouveau, vieux
- d) Lexique - Les couleurs, Les formes, Les me
- e) culture – les grandes fleuves en Français.

Unité – 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, mettre 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**10 HOURS**

- 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

TOTAL: 48 HOURS**TEXT BOOK:**

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

REFERENCE BOOKS:

1. Cocton Marie – Noëlle, Duplex, Heu Elodie, Kasazian Emilie, Ripaud Delphine, Saison 1 – Cahier d'activités, Didier, Paris, 2015
2. Anne Akyüz, Bernadette Bazelle- Shamael, Joëlle Bonenfant, Marie- Françoise Gliemenn, Les exercices de grammaire, Hachette FLE, Paris, 2005
3. Christian Beaulieu, Je pratique, Exercices de grammaire A1, Didier, Paris, 2015
4. Nathalie BIE, Philippe SANTINAN, Grammaire pour adolescents-250 exercices, CLE International, Paris, 2005

WEBSITES :

1. <http://enseigner.tv5monde.com/>
2. [bonjourdumonde.com /exercices/contenu/le – français-du- tourisme.html](http://bonjourdumonde.com/exercices/contenu/le-francais-du-tourisme.html)
3. <http://www.bonjurdefrance.com/>
4. <https://www.lepointdufle.net/>

CO, PO, PSO Mapping

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

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

Instruction Hours/week: L:3 T:0 P:0**Marks: Internal:40 External:60 Total:100****End Semester Exam:3 Hours****PREREQUISITE:**

- Not required

COURSE OBJECTIVES (CO):

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

Course Outcomes (COs):**Upon the completion of the course, the students will be able to:**

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

UNIT-I**8 HOURS**

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

UNIT- II**7 HOURS**

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

UNIT-III**7 HOURS**

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

UNIT- IV**7 HOURS**

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

UNIT-V**7 HOURS****VOCABULARY:** Synonyms-Antonyms-Prefixes-Suffixes- Idioms- Different Types of English-Homonyms and Homophones (British and American)**TOTAL: 36 HOURS****TEXT BOOK:**

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

REFERENCE BOOKS:

1. Martin's, St (2013). Oxford Handbook of Writing: Handbook of Writing. Cambridge University Press.
2. Wren & Martin, (2008). High School English Grammar & Composition, S.Chand & Company Ltd,Board of Editors,
3. Krashen, Stephen D (1982). Principles and Practice in Second Language Acquisition, New York:Pergamon Press

WEB SITES:

1. <https://www.scribbr.com/>
2. <https://www.quora.com/>

CO, PO, PSO Mapping

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

PREREQUISITE:

- Students should have a foundational knowledge of corporate finance and accounting principles to effectively grasp the advanced concepts of company procedures and financial statements.

COURSE OBJECTIVE (CO):

- Understand the procedures for issuing shares and debentures.
- Learn the processes involved in the amalgamation and absorption of companies.
- Understand the accounting treatment for company reconstruction and the preparation of financial statements.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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**17 HOURS**

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

UNIT II – AMALGAMATION AND ABSORPTION**17 HOURS**

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

UNIT III – RECONSTRUCTION OF COMPANIES**17 HOURS**

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

UNIT IV - FINANCIAL STATEMENT OF COMPANIES**17 HOURS**

Preparation of Financial Statement of Companies in accordance with Schedule III of Companies

Act 2013 - Balance Sheet - Statement of Profit and Loss – Calculation of Managerial Remuneration (Basic adjustments).

UNIT V - LIQUIDATION OF COMPANIES

16 HOURS

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

TOTAL: 84 HOURS

TEXT BOOK:

1. Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol.II. 20th Edition, S. Chand & Co., New Delhi.
2. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr. Suneel K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing, New Delhi.
3. Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8th Edition, Vol. I, Kalyani Publishers, New Delhi.
4. Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8th Edition, Vol. I, Kalyani Publishers, New Delhi.
5. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting, 2nd Edition, S.Chand and Sons, New Delhi

WEBSITE:

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

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

PREREQUISITE:

- Students should have a foundational knowledge of accounting and basic taxation principles.

COURSE OBJECTIVES (CO):

- Understand the fundamental concepts of the Income Tax Act, 1961.
- Learn the computation methods for salary and house property income.
- Familiarize with the laws for calculating total income and assessing individual tax liability.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students 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: AN OVERVIEW OF INCOME TAX ACT, 1961**16 HOURS**

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**17 HOURS**

Profits and Gains from Business and Profession: Profits and Gains from Business and Profession - Business and Profession – An Overview – Chargeability - Profits and Losses of Speculation Business - Deductions Allowable - Expenses Disallowed - Deemed Profits u/s 41 -

Maintenance of Accounts. Capital Gain: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction.

UNIT IV - COMPUTATION OF INCOME FROM OTHER SOURCES 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.

TOTAL: 84 HOURS

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

TEXT BOOK:

1. Gaur and Narang (2021), Income Tax Law and Practice, 51st Edition, Kalyani Publishers, Chennai.

REFERENCE BOOK:

1. Dr. H.C Malhotra, Dr. S P Goyal (2021), Income Tax Law and Practice, 61th Edition, Sathya Bawan Publication, New Delhi.
2. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt. Ltd, New Delhi.
3. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt. Ltd, New Delhi.
4. Dr. Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt. Limited, New Delhi.
5. Monica Singhania Vinod K Singhania (2020), Students Guide to Income Tax including GST, 61st Edition, Taxmann Publication Pvt. Limited, New Delhi.
6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.

WEBSITE:

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

CO PO PSO Mapping:

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

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

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

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

UNIT I INTRODUCTION AND PRINCIPLES**4 HOURS**

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

UNIT II RURAL DEVELOPMENT**4 HOURS**

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

UNIT III COMMUNITY AND RESEARCH**4 HOURS**

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

UNIT IV: AWARENESS PROGRAMME ON FINANCIAL LITERACY**6 HOURS****Activity**

Creation of awareness programme about Financial Literacy.

UNIT V: FILLING UP OF BANK INSTRUMENTS**6 HOURS****Activity**

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

TOTAL: 24 HOURS

TEXT BOOK:

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

WEBSITES:

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

CO, PO, PSO Mapping

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

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

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

- Students should have a basic understanding of financial accounting principles and corporate finance.

COURSE OBJECTIVES (CO):

- Build knowledge of accounting standards and the conceptual framework applicable to corporate entities based on IFRS and Ind AS.
- Examine the role of accounting in society and its impact on decision-making.
- Classify business transactions and construct financial statements in accordance with generally accepted accounting principles.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students 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**15 HOURS**

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

UNIT II - APPLICATION OF IFRS (IND. AS) FOR TRANSACTIONS**14 HOURS**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

UNIT III - REVENUE RECOGNITION**14 HOURS**

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

UNIT IV - PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS

15 HOURS

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

UNIT V - ANALYSIS OF FINANCIAL STATEMENTS

14 HOURS

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

TOTAL:72 HOURS

TEXT BOOK:

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

REFERENCE BOOKS:

1. Stephen H. Penman (2014) —Financial Statement Analysis and Security Valuation, 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.
6. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013, 1st Edition, Bloomsbury Professional India, New Delhi.

CO PO PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1	1
CO2	3	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1	1
CO3	3	-	-	-	2	-	-	-	-	-	-	-	-	-	-	1	1
CO4	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
CO5	3	-	1	1	2	-	-	-	-	-	-	-	-	-	-	2	2
Avg	3	1	1	1	2	1	-	-	-	-	-	-	-	-	-	1.2	1.2

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

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Identify and describe key components of Indian Knowledge Systems (IKS), including Vedic and non-Vedic philosophical schools, texts 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 1: INTRODUCTION TO IKS**2 HOURS**

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

UNIT 2: FOUNDATION CONCEPT FOR SCIENCE & TECHNOLOGY**3 HOURS**

Linguistics & Phonetics in Sanskrit (panini's), Computational concepts in Astadhyayi

Importance of Verbs, Role of Sanskrit in Natural Language Processing, Number System and Units of Measurement, concept of zero and its importance, Large numbers & their representation, Place Value of Numerals, Decimal System, Measurements for time, distance and weight, Unique approaches to represent numbers (Bhūta Saṁkhya System, Kaṭapayādi System), Pingala and the Binary system, Knowledge Pyramid, Prameya – A Vaiśeṣikan approach to physical reality, constituents of the physical reality, Pramāṇa, Saṁśaya

UNIT 3: INDIAN MATHEMATICS & ASTRONOMY

3 HOURS

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

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

UNIT 4: INDIAN SCIENCE & TECHNOLOGY

2 HOURS

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

UNIT 5: HUMANITIES & SOCIAL SCIENCES

2 HOURS

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

TOTAL: 12 HOURS

TEXT BOOKS:

1. Kapur K and Singh A. K (Eds) (2005). *Indian Knowledge Systems*, Vol. 1. Indian Institute of Advanced Study, Shimla.
2. Nair, Shantha N. (2008) *Echoes of Ancient Indian Wisdom*. Hindology Books, New Delhi

REFERENCE BOOKS:

1. Reshmi ramdhoni,(2018). *Ancient Indian Culture and Civilisation*, star publication
2. DK Chakkrabarty, Makkhan Lal,(2014) *History of Ancient India*, Aryan book International publication,
3. Dr. Girish Nath Jha, Dr. Umesh Kumar Singh and Diwakar Mishra,(2016). *Science and Technology in Ancient Indian Texts*, DK Print World limited,
4. Swami BB Vishnu, (2015). *Vedic Science and History - Ancient Indian's Contribution to the Modern World*, Gosai publication.

CO, PO, PSO Mapping

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

PREREQUISITE:

- Students should have a foundational understanding of their field of study and basic career development principles.

COURSE OBJECTIVES (CO):

- Explore career alternatives and integrate theoretical knowledge with practical experience.
- Assess personal interests and abilities related to their field of study.
- Develop essential work habits, communication skills, and a record of work experience for job success.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students 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	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-	-	-	-	2	-	3	-	-	-	-
CO4	3	2	2	-	-	-	2	-	-	-	2	2	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Avg	3	2	2	1	1	-	2	-	-	-	2	2	3	-	-	1	1

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

பாடத்திட்டப் பொதுநோக்கம்

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

பாடத்திட்டப் பயன்விளைவு

- சங்க இலக்கிய மேன்மைகள்- திணைக்கோட்பாடுகள் அறிவு பெற்றிருத்தல்.
- வேற்றுமொழிப் படையெடுப்புகளுக்கு ஈடுகொடுத்து நிற்கும் திறன் குறித்து அறிதல்.
- ஜம்பெருங்காப்பியங்கள் ஐஞ்சிறுகாப்பியங்களின் சிறப்பை உணர்தல்.
- பிற அறநூல்களின் கருத்துக்களைத் தெரிந்து கொள்ளுதல்.
- செம்மொழியின் சிறப்பையும், தொன்மையையும் அறிதல்.

அலகு:1 சங்க இலக்கியம்**(10 மணிநேரம்)**

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

அலகு: 2 அற இலக்கியமும் காப்பியமும்**(10 மணிநேரம்)**

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

அலகு:3 திருமுறைகளும் திவ்யப்பிரபந்தமும்**(10 மணிநேரம்)**

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

அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும் (10 மணிநேரம்)

குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு, மதுரை மீனாட்சியம்மை பிள்ளைத்தமிழ், மதுரை சொக்கநாதர் தமிழ்விடு தூது, அழகர் கிள்ளைவிடு தூது முதலான சிற்றிலக்கிய வரிசை-தமிழில் புதுக்கவிதை இயக்கங்களின் தோற்றமும் வளர்ச்சியும்-தமிழ்ப் புதுக்கவிதை வடிவங்கள்-தமிழின் நாடக இலக்கியங்கள்- மனோன்மனீயம் – தமிழின் உரைநடை இலக்கிய வளர்ச்சி-தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் சிறுகதைகள்-தமிழில் புதின இலக்கியங்கள்-இக்கால இலக்கியங்களில் காலந்தோறும் தனி மனிதப் பதிவுகளும், சமுதாயப் பதிவுகளும்.

அலகு: 5 தமிழின் ஐந்திலக்கணம் (8 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 உயர்கல்விக்கழகம், 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, நாமக்கல்.
3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு-சுந்தரமூர்த்தி.செ, அவ்வை பதிப்பகம், திருவாரூர் .
4. 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

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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 the completion of the course, the students 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 HOURS

- b) Rajputthni 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

REFERENCE BOOKS:

1.One Act Play : Adarsh Akanki

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

2.Essay : Nibandh Nishchay

Editor : Dr.Sharadh Ranjan

Publisher : Hindi Sahithya Sammelan Prayag , 12.Sammelan Marg, Illahabadh

3.Translation : Anuvadh Abhyas – III

Publisher : D.B.Hindi Prachar SabhaT.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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg	3	2.6	2.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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
- Able to write articles on their own and improve their creative skills.

COURSE OUTCOME (COs):**Upon the completion of the course, the students 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 will improve.

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

TEXT BOOKS:

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

REFERENCE BOOKS:

1. MalayalaNatakaSahithyaCharithram. G Sankara Pillai (Kerala SahithyaAkademi, Trissur)
2. Malayala Nataka Sahithya Charithram, Vayala Vasudevan Pillai (Kerala Sahithya

AkademiThrissur).

3. Natakam- OruPatanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)
4. Nataroopacharcha, Kattumadam Narayanan (NBS, Kottayam)
5. Chalachithrasameeksha–Vijayakrishanan.
6. 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	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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 the completion of the course, the students 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 Lyrics and erotic literature.

UNIT II

9 HOURS

Devotional Literature, Important works

UNIT III

10 HOURS

Krishnakarnamrita of Leelasuka (Second Section only)

UNIT IV**10 HOURS**

Grammar – Past tense, Declension of personal pronouns

UNIT V**10 HOURS**

Simple sentences from Sanskrit Self Teacher

TOTAL: 48 HOURS**TEXT BOOK:**

Krishna karnamrita of LeelasukaSri 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Unite – III**10 HOURS**

- a) Leçon – Tous en forme ! Accidents et catastrophes
- b) Communication – Raconter au passé
- c) Grammaire – Le passé composé et l'imparfait
Le passé récent, L'expression de la durée,
- d) Lexique – Le corps humain : l'extérieur, Le corps humain :
l'intérieur Les maladies et les remèdes
- e) Culture – La longue histoire de la Francophonie

Unite – IV**10 HOURS**

- a) Leçon – Faire ses études à l'étranger
- b) Communication -• Exprimer la peur et rassurer
- c) Grammaire - Les adjectifs et les pronoms indéfinis : rien,
personne, aucun Les verbes dire, courir et mourir
- d) Lexique – Les accidents, Les catastrophes naturelles
- e) Culture - Les jeux de la Francophonie .

Unite – V**10 HOURS**

- a) Leçon – Bon voyage ! La météo
- b) Communication - Exprimer son opinion, Parler de la météo
- c) Grammaire -• Les pronoms démonstratifs neutres
Le futur simple, Situer dans le temps
- d) Lexique – Le système scolaire, Les formalités pour partir à
l'étranger
- e) Culture- Le français hors de France

• La

TOTAL: 48 HOURS**TEXT BOOKS:**

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

REFERENCE BOOKS:

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

WEBSITES :

- <http://enseigner.tv5monde.com/>
- [bonjourdumonde.com /exercices/contenu/le – francais-du- tourisme.html](http://bonjourdumonde.com/exercices/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	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

PREREQUISITE:

- Not required

COURSE OBJECTIVES (CO):

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

Course Outcomes (COs):

Upon the completion of this course, the 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- Personality Development-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**7 HOURS**

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

UNIT-V**7 HOURS**

Punctuation Marks- Figures of Speech

TOTAL: 36 HOURS

TEXT BOOK:

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

REFERENCE BOOKS:

1. Martin's, St (2013). *Oxford Handbook of Writing: Handbook of Writing*. Cambridge University Press.
2. Wren & Martin, (2008). *High School English Grammar & Composition*, S.Chand & Company Ltd, Board of Editors,
4. Krashen, Stephen D (1982). *Principles and Practice in Second Language Acquisition*. New York:Pergamon Press.

WEB SITES:

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

CO, PO, PSO Mapping

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

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

Instruction Hours / Week: L:7 T:1 P:0**Marks: Internal: 40 External: 60 Total: 100
End Semester Exam: 3Hours****PREREQUISITE:**

- Students should have a fundamental understanding of financial accounting and corporate finance principles.

COURSE OBJECTIVES (CO):

- Explain the significance of valuing shares and goodwill in corporate financial management.
- Classify advances and investments tailored for banking institutions.
- Develop profit and loss accounts for general insurance companies and revenue accounts for life insurance companies, and prepare consolidated balance sheets for holding companies encompassing mutual owings and contingent liabilities.

COURSE OUTCOMES (COs):**Upon the completion of the course, the students will be able to:**

COs	Course Outcomes	Blooms Level
CO1	Understand the need for valuation of shares and goodwill	Understand
CO2	Classify advances and investments in banking companies	Analyze
CO3	Develop profit and loss accounts for general insurance companies	Create
CO4	Prepare revenue accounts for life insurance companies	Apply
CO5	Consolidate balance sheet of holding companies with treatment of mutual owings and contingent liability	Apply

UNIT I - VALUATION OF SHARES AND GOODWILL**16 HOURS**

Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.

UNIT II - BANKING COMPANY ACCOUNTS (BANKING REGULATION ACT 1949)**17 HOURS**

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.

UNIT III - GENERAL INSURANCE**20 HOURS**

General Insurance – Revenue account- Net Revenue Account- Profit and loss account -Balance sheet.

UNIT IV - LIFE INSURANCE**20 HOURS**

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.

UNIT V - HOLDING COMPANY ACCOUNTS**20 HOURS**

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)

TOTAL:96 HOURS**Note: Distribution of marks - 20% theory and 80% problems****TEXT BOOK:**

1. Jain, S.P and Narang. K.L, (2019), Advanced Accountancy, Kalayani Publishers, New Delhi.

REFERENCE BOOKS:

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, Sultan Chand and company, New Delhi.
 2. Reddy and Murthy (2019), Corporate Accounting, Margham Publications, Chennai
- Maheshwari S.N, Suneel Maheshwari.K, Sharad K Maheshwari, (2019) Corporate Accounting, S.Chand & Co, New Delhi.

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Students should have a basic understanding of taxation principles and accounting practices.

COURSE OBJECTIVES (CO):

- Learn to compute GST liabilities and understand the registration process.
- Apply GST provisions and communicate indirect taxation concepts effectively.
- Familiarize with GST and customs laws for lifelong practical application.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students will be able to:

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

UNIT I - CONCEPT OF INDIRECT TAXES**12 HOURS**

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

UNIT II - CONCEPT OF SUPPLY**12 HOURS**

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

UNIT III - CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY 12 HOURS

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

UNIT IV - PROCEDURAL COMPLIANCE UNDER GST: REGISTRATION 12 HOURS

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

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

UNIT V - OVERVIEW OF CUSTOMS ACT

12 HOURS

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

TOTAL:60 HOURS

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

TEXT BOOK:

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

REFERENCE BOOKS:

1. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.

2. Dr Girish Ahuja, Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th Edition, Wolters Kluwer India Private Limited, New Delhi.

3. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.

4. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies

WEBSITE:

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

CO, PO, PSO Mapping,

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	3	-	-	-	-	3	1	1
CO2	3	-	-	3	-	-	-	-	-	3	-	-	-	-	3	2	2
CO3	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
CO4	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
CO5	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1	1
Average	3	-	2	3	2	-	-	-	-	3	-	-	-	-	3	1.2	1.2

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

PREREQUISITE:

- Students should have a foundational understanding of finance and investment principles.

COURSE OBJECTIVES (CO):

- Understand the overview of the investment company industry.
- Apply funding strategies relevant to investment companies.
- Analyze and interpret financial statements and evaluate the effectiveness of tools used in investment companies.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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**12 HOURS**

Investment companies and Fund – Overview: Fund Administration - Hedge Fund – Defining the Hedge Fund - Types of Hedge Fund - Private Equity Funds - Venture capital fund. Domestic and offshore Hedge fund – Hedge fund strategy – Size of the Hedge fund market – Reasons for Rapid Growth of Hedge fund industry – Market benefits of Hedge fund industry – Hedge fund in Different Jurisdictions: United States of America.

UNIT III - INVESTMENT ACCOUNTS AND FINANCIAL INSTRUMENTS 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**12 HOURS**

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

UNIT V - FINANCIAL STATEMENT OF INVESTMENT COMPANIES 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 BOOK:**

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Students should have a basic understanding of corporate law and business management principles.

COURSE OBJECTIVES (CO):

- Understand the laws related to the constitution, structure, and management of companies.
- Familiarize with key personnel involved in company management and the procedures for conducting company meetings.
- Acquire knowledge of corporate standards, laws, and the online registration and filing processes for documents.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

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

UNIT I - COMPANIES ACT 2013**10 HOURS**

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

UNIT II - DOCUMENTS**10 HOURS**

Memorandum of Association - Meaning - Purpose – Contents - Memorandum of Association and its alteration – Doctrine of Ultra Vires - Articles of Association – Meaning – Contents – Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus – Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate – Demat system.

UNIT III - MANAGEMENT OF COMPANY**10 HOURS**

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

UNIT IV - COMPANY MEETINGS**10 HOURS**

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

UNIT V - Accounts, Audit, Dividends and Winding Up:**8 HOURS**

Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit. Winding up: Concept and modes of winding up, Insolvency and Bankruptcy code 2016 – Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT).

TOTAL:48 HOURS**TEXT BOOKS:**

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3 Hours

PREREQUISITE:

- Not required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOME (COs):

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

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

UNIT - I INTRODUCTION TO SECURITY**2 HOURS**

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

UNIT - II PUBLIC KEY CRYPTOGRAPHY AND HASH ALGORITHMS**2 HOURS**

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

UNIT - III FUNDAMENTALS OF CYBER SECURITY**2 HOURS**

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

UNIT - IV INTRODUCTION OF UNIVERSAL HUMAN VALUES**3 HOURS**

Purpose and motivation for the course, recapitulation from universal human values I. Self-exploration- what is it? – its content and process; ‘Natural Acceptance’ and Experiential Validation- as a process for

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

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

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

TOTAL: 12 HOURS

TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEB SITES:

1. <http://www.arvindguptatoys.com/arvindgupta/gandhiexperiments.pdf>
2. <http://www.sanipanhwar.com/India%20Wins%20Freedom%20%20Maulana%20Abul%20Kalam%200Azad>
3. <https://estudentavedanta.net/The-Life-Of-Vivekananda-And-The-Universal-Gospel.pdf>
4. Web resources from NDL Library,
5. E-content from open-source libraries

CO, PO, PSO Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	1	-	2	1	-	-	-	-	-	-	-	3	-	-	2	-	-
CO2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3	2
CO3	1	-	-	-	2	-	-	-	-	-	-	-	-	-	2	-	-
CO4	1	-	-	-	-	-	3	-	-	-	-	-	-	-	3	-	1
CO5	1	-	-	3	-	-	-	-	-	-	-	-	-	-	3	2	1
Average	1	-	2	2	2		3	-	-	-	-	3	-	-	2.4	2.5	1.3

1 - Low, 2 - Medium, 3 - High, ‘-’ No Correlation

PREREQUISITE:

- Students should have a foundational knowledge of basic accounting principles and financial analysis.

COURSE OBJECTIVES (CO):

- Understand fundamental financial and cost accounting principles applicable to manufacturing and service industries.
- Learn various product costing methods including job costing and activity-based costing.
- Develop decision-making skills through absorption vs. marginal costing and break-even analysis.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand financial and cost accounting basics for both manufacturing and service industries.	Understand
CO2	Learn different product costing methods like job costing and activity-based costing.	Analyze
CO3	Develop decision-making skills with absorption vs. marginal costing and break-even analysis.	Analyze
CO4	Master budgeting techniques for strategic planning and variance analysis.	Evaluate
CO5	Attain expertise in analysing variances to optimize performance effectively.	Evaluate

UNIT I - INTRODUCTION TO MANAGEMENT ACCOUNTING 16 HOURS

Financial and Cost Accounting -Basic Cost Terms and Cost Flow - Costing System -Preparation of Cost Sheet -Costing in Service Industry - Preparation of Cost Sheet in Service Industry-Financial, Cost and Management Accounting

UNIT II - PRODUCT COSTING 20 HOURS

Methods of Product Costing -Job Costing -Customer Costing -Process Costing -Treatment of Process Losses -Joint and By-products- Cost Allocation and Activity Based Costing - Indirect Cost -Method of Indirect Cost Allocation
Misallocation of Indirect Costs -Activity-based Costing -Implementation of Activity-based Costing -Activity-based Management.

UNIT III - COST ANALYSIS FOR DECISION MAKING MODULE OVERVIEW**20 HOURS**

Absorption vs Marginal Costing - Behavior of Cost- Break-even Analysis -BEP in Multiproduct Environment Pricing Decision -Make or Buy Decision -Discontinuing Product or Closing Down

Divisions -Optimal Product mix -Operating Leverage

UNIT IV- BUDGETING

20 HOURS

Strategic Planning and Budgets-Budgeting Process –Types of Budgets- Benefits of Budgets-Approaches to Budget Preparation-Preparation of Master Budget- Budget Slack

UNIT V VARIANCE ANALYSIS

20 HOURS

Setting Standards-Variance Analysis: General Framework –Variable Overhead Variance –Fixed Overhead Variance –Material Mix Variance –Sales and Sales Mix Variance – Investigating Variance.

TOTAL:96 HOURS

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

TEXT BOOK:

1. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.

REFERENCE BOOKS:

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

WEBSITE:

1. <https://icmai.in/TaxationPortal/GST/index.php>

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	3	2	2	2	-	-	-	2	-	2	-	-	-	2	3	3
CO2	2	3	3	2	2	-	-	-	2	-	2	-	-	-	2	2	3
CO3	2	2	3	3	3	-	-	-	2	-	2	-	2	2	2	2	2
CO4	2	2	2	3	3	-	-	-	2	-	2	-	3	2	2	2	2
CO5	2	2	2	2	2	-	-	-	2	-	2	-	3	2	2	2	2
Average	2.2	2.4	2.4	2.4	2.4	-	-	-	2	-	2	-	2.7	2	2	2.2	2.4

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

PREREQUISITE:

- Students should have a foundational knowledge of financial systems and the principles of banking and insurance.

COURSE OBJECTIVES (CO):

- Understand the evolution of the banking system, the role of the RBI, and the differences between public and private sector banks.
- Analyze banking operations, including cheque handling, lending principles, and types of advances.
- Understand insurance concepts, principles, types, and evaluate risk management, key insurance principles, and the role of the IRDA.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand the banking system's evolution, the RBI's roles, and differences between public and private sector banks.	Understand
CO2	Analyze about banking operations, including cheque handling, lending principles, and types of advances.	Analyze
CO3	Analyze digital banking technologies and electronic payment systems	Analyze
CO4	Understand insurance concepts, principles, types, and the structure of insurance in India	Understand
CO5	Evaluate risk management, key insurance principles, the role of IRDA, and online insurance.	Evaluate

UNIT- I - INTRODUCTION**14 HOURS**

Origin of banking- Definition – RBI - Role and Functions of RBI Powers of RBI- Origin and growth of Commercial banks in India.-Public Sector- Private Sector Banks- and Foreign Banks- Difference between Public Sector and Private Sector banks- Banker and Customer Relationship - General and special types of Customers- Types of Deposits.

UNIT- II - BANKING**14 HOURS**

Definition and meaning - Cheque –Types of Cheques- Crossing and endorsement - meaning-definitions- types and rules of crossing. Role of collecting bankersCheque Transaction System- Principles of sound lending- secured vs. Unsecured advances- Types of advances- Advances against various securities.

UNIT- III - DIGITAL BANKING SERVICES**14 HOURS**

Need and Importance of technology in banking- Meaning and Benefits- Home banking- Mobile

banking- Virtual banking- E-payments- ATM Card/Biometric card- Debit/Credit card- Smart card- NEFT- RTGS- ECS (credit/debit)- E-money Electronic purse- Digital cash.

UNIT- IV - INSURANCE

15 HOURS

Meaning and definition of Insurance- Types of Insurance: Life and Nonlife- Evolution and Importance of Life and General Insurance- Need and scope – Principles and functions of general insurance- Need and scope – Principles and functions of life insurance.- Organisation and administration of general insurance and life insurance in India.

UNIT- V - RISK

15 HOURS

Basic concept of risk- Types of business risk- Assessment and transfer- Basic principles of utmost good faith- Indemnity- Economic function- Proximate cause- Subrogation and contribution- Re-insurance- Risk and return relationship- Need for coordination. Power Functions and Role of IRDA- Online Insurance.

TOTAL:72 HOURS

TEXT BOOKS:

1. Dr. P.K. Gupta (2015), Insurance and Risk Management. New Delhi, Himalaya Publishing House
2. Varshney, P.N (2014). Banking Law and Practice[20th edition]. New Delhi, Sultan Chand and Sons

REFERENCE BOOKS:

1. Agarwal, O.P.(2011). Banking and Insurance. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), Financial Services Banking and Insurance New Delhi, S.Chand & Co.
3. Suneja, H.R (2007). Practical and Law of Banking. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). Elements of Banking Law, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., Risk Management and Insurance. [8th Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). Legal Aspects of Banking Operations. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and Nishwan Bhatia (2012). Elements of Banking and Insurance. New Delhi, PHI Learning

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

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

PREREQUISITE:

- Students should possess a basic understanding of labor laws and industrial relations.

COURSE OBJECTIVES (CO):

- Understand the various aspects of the Factories Act and the Industrial Dispute Act.
- Learn about the Employee State Insurance Act and the Employee Provident Fund.
- Know the protections available to workers under the Trade Union Act.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand about various aspects of Factories Act	Understand
CO2	Gather knowledge on Industrial Dispute Act	Understand
CO3	Learn about Employee State Insurance Act	Understand
CO4	Understand various aspects of Employee Provident Fund	Understand
CO5	Know about protections available to workers under Trade Union Act	Understand

UNIT I - FACTORIES ACT 1948**14 HOURS**

Object – Definition – Health, Safety and Welfare Provision – Occupier – Certifying Surgeon Working Hours – Employment of Child – young person, and women – annual leave With Wage.

UNIT II - INDUSTRIAL DISPUTE ACT 1947**14 HOURS**

Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice

UNIT III - EMPLOYEES STATE INSURANCE ACT 1948**14 HOURS**

Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

UNIT IV - EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT 1952**15 HOURS**

- Object – Definition – Provident Fund Schemes – Contribution and recovery – Offences and Penalties Payment of Wages Act 1936 – Objects – Definition – Rules or payment of Wages – Maintenance of registers and records. Payment of Bonus Act 1965.

UNIT V - TRADE UNION ACT, 1926**15 HOURS**

Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution. Workmen's compensation Act 1923 – Definition –

rules regarding compensation – Distribution of compensation – Notice and Claim.

TOTAL:72 HOURS

TEXT BOOK:

1. Kapoor N.D, Hand book on industrial Law Sulthan Chand & Sons

REFERENCE BOOKS:

1. Shukla M.C., Mercandile Law S.Chand & Co.Ltd.

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

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

PREREQUISITE:

- Students should possess a basic understanding of auditing principles and financial reporting.

COURSE OBJECTIVES (CO):

- Recall the concepts of audit and assurance, professional ethics for auditors, and the scope of internal and external audits.
- Understand the entity's environment, audit risk, and audit planning.
- Apply internal control systems, conduct audit tests, and analyze specific items such as tangible and intangible assets, share capital, and reserves.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Recall the concepts of audit and assurance, the professional ethics required for auditors, and the scope of internal and external audits.	Remembering
CO2	Understanding the entity and its environment, audit risk, audit planning	Understanding
CO3	Apply the organization's internal control system and conduct audit tests at various levels.	Applying
CO4	Discover the financial condition of the organization through audit evidence and the audit report.	Analyse
CO5	Analyze tangible assets, intangible assets, share capital, and reserves through the audit of specific items.	Analyse

UNIT I - AUDIT FRAMEWORK & REGULATION**12 HOURS**

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit.

UNIT II - AUDIT PLANNING & RISK ASSESSMENT**12 HOURS**

Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers.

UNIT III - INTERNAL CONTROL & AUDIT TESTS**12 HOURS**

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires.

UNIT IV - AUDIT EVIDENCE & REPORTING**12 HOURS**

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

UNIT V - AUDIT OF SPECIFIC ITEMS**12 HOURS**

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation.

TOTAL:60 HOURS**TEXT BOOK:**

1. Auditing and Assurance, Board of Studies, The Institute of Chartered Accountants of India (Set up by an act of Parliament) New Delhi.

REFERENCE BOOKS:

1. Timothy J. Louwers and Allen D Blay, Auditing and Assurance Services 7e, Mcrow Hill Education
2. Internal Audit and Assurance Standards, CMA P Raju Iyer and CMA Kushal Singupta. The Institute of Cost and Accountants of India (ICAI)
3. Auditing and Assurance- CA Megha Chandak.
4. Audit and Assurance (International) 2010, Learning Media 1 st Edition.

CO, PO, PSO Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-
CO2	2	-	2	-	-	-	-	2	-	-	-	-	-	-	-	2	2
CO3	-	-	-	3	3	-	3	-	-	-	3	-	-	-	-	2	2
CO4	-	-	-	-	-	2	-	-	2	-	-	-	-	2	-	1	2
CO5	3	-	-	-	3	3	-	-	-	-	-	-	-	-	-	2	2
Average	2	-	2	3	2	2.5	3	2	2	-	3	-	1	2	-	1.6	1.6

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

PREREQUISITE:

- Students should possess a foundational understanding of cost accounting and management principles.

COURSE OBJECTIVES (CO):

- Understand information systems and data analytics in the context of cost and management accounting.
- Acquire expertise in the learning curve model, advanced variance analysis, and performance analysis techniques.
- Analyze performance using financial and non-financial indicators while assessing risks that impact business decisions and performance management.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understanding information systems and data analytics for cost and management accounting.	Understand
CO2	Acquire expertise in the learning curve model, advanced variance analysis, and performance analysis techniques	Analyze
CO3	Understanding effective pricing and decision-making techniques.	Understand
CO4	Analyzing performance using both financial and non-financial indicators	Analyze
CO5	Analyze to assess risks, including people's behavior and outside factors, how they affect business decisions and performance management.	Analyze

UNIT I – INFORMATION SYSTEM AND DATA ANALYTICS**14 HOURS**

Information system, data analytics and specialist cost and management accounting techniques - Sources of information, Information systems - Transaction Processing System, Management Information System, Executive Information System, Expert System. - Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Challenges and risks of implementing and using big data and data analytics in an organization

UNIT II – APPLYING LEARNING CURVE MODEL**14 HOURS**

Applying learning curve model - Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances - Performance analysis with variances – assigning the variances to the managers

UNIT III - PRICING AND DECISION-MAKING TECHNIQUES**14 HOURS**

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs -estimation of target profit in single & multi-product scenario - Resource

optimization in light of limiting factors – single or multiple factors - Make or buy decisions. - Factors affecting pricing of product or services - Price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation - Pricing strategies such as skimming, penetration, differential, cost-plus pricing

UNIT IV - PERFORMANCE ANALYSIS AND DIVISIONAL PERFORMANCE 15 HOURS

Understand & apply financial & non-financial performance indicators (KPIs) - Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement - Using Value-for-money approach for not-for-profit organizations - Economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) - Impact of transfer pricing on divisional performance – methods of setting transfer prices

UNIT V – RISK ANALYSIS IN BUSINESS DECISIONS 15 HOURS

Risk analysis in business decisions, behavioral considerations and Employability and technology - Understand the risk & uncertainty in short term and their impact on business decisions - Apply techniques of Maximax, maximin and minimax regret - Use of expected value technique - Decision tree - Value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact - Illustrate how behavioral aspects affect the performance of an organization - External considerations and the impact on performance.

TOTAL: 72 HOURS

TEXT BOOKS:

1. ACCA Study Material 2022-23 by Kaplan
2. Performance Management - Dr. C. Appa Rao

REFERENCE BOOKS:

1. Performance Management - Soumendra Narain Bagchi
2. Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed
3. Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain
4. Cost and Management Accounting; Kalyani Publishers

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

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

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

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

- Students should have a basic grasp of financial markets and investment principles.

COURSE OBJECTIVES (CO):

- Acquire knowledge on the capital market sector, including asset classes and types of capital markets.
- Understand investment funds, foreign exchange, and the risks associated with owning equities.
- Learn about the features, benefits, and types of bonds, as well as derivatives and the trade lifecycle overview.

COURSE OUTCOMES (COs):**Upon the completion of the course, the students 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**14 HOURS**

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**14 HOURS**

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

UNIT III - EQUITIES

14 HOURS

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

UNIT IV - FIXED INCOME

15 HOURS

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

15 HOURS

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: 72 HOURS

TEXT BOOK:

1. NCMF – Financial Market Beginner’s Module – Published by National Stock Exchange of India

REFERENCE BOOKS:

1. Understanding Different Asset Classes – Published by NSDL (National Securities Depository Ltd)
Securities Market (Basic) Module – Published by National Stock Exchange of India Limited
2. NISM – Series VII – Securities Operations & Risk Management – 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

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	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	-	2.3	2	2	1	-	1	-	3	-	-	-	-	1.6	1	2

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

PREREQUISITE:

- Students should have a solid understanding of career development principles and relevant industry practices.

COURSE OBJECTIVES (CO):

- Explore career alternatives before graduation while integrating theoretical knowledge with practical application.
- Assess personal interests and competencies within their field of study.
- Develop essential work habits, communication skills, and interpersonal abilities necessary for job success.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students 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	1	1	1	-	2	-	-	-	2	2	3	-	-	2	2

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

B. Com. (IAF)

2024-2025

24AFU601

FINANCIAL MANAGEMENT

SEMESTER – VI
7H–5C

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

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

PREREQUISITE:

- Students should possess a comprehensive understanding of fundamental financial concepts and analytical techniques in finance.

COURSE OBJECTIVES (CO):

- Understand the significance of financial planning in organizational success.
- Calculate the time value of money and analyze capital budgeting decisions.
- Compute dividend and working capital issues while gaining knowledge of tools and analytics in corporate finance.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand financial principles, stakeholder influence, and market roles.	Understand
CO2	Efficiently manage working capital and funding.	Apply
CO3	Evaluate investments considering risk and make informed decisions.	Analyze
CO4	Identify financing sources, estimate costs, and value assets.	Apply
CO5	Analyze and mitigate business risks, including currency and interest rate fluctuations.	Evaluate

UNIT I - INTRODUCTION TO FINANCIAL MANAGEMENT

17 HOURS

Financial management function & Financial management environment -The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organizations, The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money markets.

UNIT II – WORKING CAPITAL MANAGEMENT

16 HOURS

The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

UNIT III - INVESTMENT APPRAISAL

17 HOURS

Investment appraisal techniques, allowing for inflation and taxation in DCF, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement,

capital rationing).

UNIT IV- BUSINESS FINANCE & BUSINESS VALUATIONS

17 HOURS

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

UNIT V- RISK MANAGEMENT

17 HOURS

The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations, hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

TOTAL: 84 HOURS

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

TEXT BOOK:

1. Pandey. I.M. (2016). Financial Management, 11th edition, Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

1. Khan, M.K. and Jain, P.K.(2017). Financial Management, 7th edition, McGraw Hill, New Delhi
2. Chandra, P. (2017). Financial Management Theory and Practice, 9th edition, McGraw Hill, New Delhi:
3. C.Paramasivan ,T.Subramanian (2018), Financial Management, 1st Edition, New Age International Pvt Limited, New Delhi.
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. 3rd edition. Pearson Education, New Delhi.
6. Lawrence J. Gitman , Chad J. Zutter, (2017). Principles of Managerial Finance, 13th edition, Pearson Education, 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	1	1
CO2	3	-	2	-	3	2	-	-	-	-	-	-	-	-	2	1	1
CO3	3	-	2	3		2	-	-	-	-	-	-	-	-	2	1	1
CO4	3	-	-	3	3	2	-	-	-	-	-	-	-	-	2	1	1
CO5	3	1	-	3	3		-	-	-	-	-	-	-	1		1	1
Avg	3	1	2	3	3	2	-	-	-	-	-	-	-	1	2	1	1

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

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

Marks: Internal:40 External: 60 Total:100

End Semester Exam:3Hours

PREREQUISITE:

- Students should possess a foundational understanding of entrepreneurial principles and the dynamics of small business management.

COURSE OBJECTIVES (CO):

- Understand the concept of entrepreneurship, including its scope, importance, and essential skills for success.
- Gain insights into various business entities, their economic roles, and the managerial functions vital for small business success.
- Acquire knowledge about women entrepreneurship, focusing on economic empowerment, growth factors, challenges, and potential solutions.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

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

UNIT I - ENTREPRENEURSHIP**14 HOURS**

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

UNIT II – BUSINESS ENTITIES**14 HOURS**

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

14 HOURS

Introduction - Concept - Definition of Women Entrepreneur

- Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems and Remedies of Women Entrepreneurs

UNIT IV- SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

15 HOURS

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal by external agencies - financial/non-financial.

UNIT V - Government Assistance for the Promotion of Entrepreneurship

15 HOURS

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: 72 HOURS

TEXT BOOK:

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

REFERENCE BOOKS:

1. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
- 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.

WEBSITE:

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

CO, PO, PSO Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	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	3	1	2	1	1	1	1	1	1	-	1	2	2	2	2.6

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

PREREQUISITE:

- Students should possess a comprehensive understanding of international economics and the principles governing global trade.

COURSE OBJECTIVES (CO):

- Understand the growth of international trade and the role of foreign direct investment.
- Learn about the instruments used in foreign exchange transactions.
- Identify the various risks associated with international trade and comprehend balance of payments and trade concepts.

COURSE OUTCOMES (COs):

Upon the completion of the course, the students will be able to:

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

UNIT I - GROWTH OF INTERNATIONAL TRADE**14 HOURS**

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

UNIT II - FOREIGN DIRECT INVESTMENT**14 HOURS**

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

UNIT III - FOREIGN EXCHANGE**14 HOURS**

Meaning - Foreign Exchange dealings and transactions – Spot market and Forward Market. Factors influencing Foreign Exchange Rates. Foreign Exchange Market – Features and Trading Characteristics, Market Participants. Participants of Foreign Exchange Markets. Types of Transaction and Financial instruments of Foreign Exchange market.

UNIT IV - FOREIGN EXCHANGE RISK AND TRANSACTION RISK **14 HOURS**

Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure - Translation exposure- Management of Transaction Risk – hedging -Currency diversification -Risk Sharing – Invoicing -Netting and offsetting. Management of Operating Risk. Management of Translation exposure

UNIT V - BALANCE OF PAYMENT AND BALANCE OF TRADE **14 HOURS**

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

TOTAL: 72 HOURS**TEXT BOOK:**

1. Kevin S (2016), Fundamentals of International Financial Management, PHI Learning Private Ltd., Delhi.

REFERENCE BOOKS:

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

WEBSITE:

https://swayam.gov.in/nd1_noc20_mg54/preview

CO,PO,PSO Mapping,

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO1	PSO2
CO1	3	-	2	-	-	-	-	1	-	-	-	2	-	-	-	2	3
CO2	2	-	-	-	3	-	-	-	-	1	-	-	-	-	-	3	2
CO3	-	-	3	2	-	-	-	-	-	-	-	-	1	-	-	2	2
CO4	2	-	-	-	3	-	-	-	2	-	-	-	-	-	-	2	3
CO5	-	3	-	2	-	2	-	-	-	-	1	-	-	2	-	2	2
Average	2.3	3	2.5	2	3	2	-	1	2	1	1	2	1	2	-	2.2	2.4

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

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

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

- Students should possess a thorough understanding of financial markets and the core principles of investment banking.

COURSE OBJECTIVES (CO):

- Acquire knowledge of investment banking operations and the services provided by investment banks.
- Understand the associated risks and the role of market data providers in investment banking.
- Learn about the trade life cycle and fund administration processes.

COURSE OUTCOMES (COs):**Upon the completion of the course, the students 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**12 HOURS**

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

UNIT III - RISK AND MARKET DATA PROVIDERS**12 HOURS**

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

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 12 HOURS

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

TEXT BOOK:

1. Investment Banking Guide, Allison Otto – Published by Vanderbilt University – By
Invest Banking & Financial Services – Published by Gopalan College of Engineering & Management

REFERENCE BOOKS:

1. Securities Operations – A Guide to Trade & Position Management - Michael Simmons – Published by John Wiley & Sons, LTD.
2. Introduction to Investment Banking Career, Readintrobooks.com
3. Investment Banking, Concepts, Analysis and Cases, Pratap Giri S, Mc Graw Hill India.
4. Investment Banking, Pradeep Subramaniam, McGraw Hill Education
5. Custody Services - Comptroller's Handbook Jan 2002
6. The Custody Services of Banks – July 2016 – Published by The Clearing House
7. Investment Banking: Valuation, LBOs, M&A, and IPOs, Joshua Rosenbaum · Joshua Pearl, - Published by Wiley
8. Investment Banking and Financial Services, Dr.S.K.Yadav,
9. NISM – Series VII – Securities Operations & Risk Management – Published by National Institute of Securities Markets
10. Minimum Capital Requirements for Market Risk – Jan 2019 – Published by Basel Committee on Banking Supervision
11. CISI – Global Securities Operations – Edition 16, April 2020 – Published by Chartered Institute for Securities & Investment – Author - Kevin Petley, Chartered FCSI
12. Investment Banking, CA. Tapan Jindal, Published by Bharat Law House Pvt. Ltd.
13. Risk and Market Data Providers, Dr.K.M.Bhattacharya, Published by Himalaya Publishing House Pvt., Ltd.
14. The Trade Lifecycle: Behind the Scenes of the Trading Process, Robert P Baker, John Published by Wiley & Sons Inc
15. 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	-	2	-
CO2	3	-	-	3	2	-	-	-	-	2	1	-	-	-	-	-	3
CO3	3	-	1	-	2	1	-	-	1	-	-	-	-	-	-	2	2
CO4	3	1	-	3	-	-	1	-	-	2	-	-	-	-	-	-	2
CO5	3	-	-	3	2	-	-	-	-	2	-	-	-	1	-	-	2
Avg	3	1	1	3	2	1	1	-	1	2	1	-	-	1	-	2	2.3

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

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

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

- Students should have a thorough understanding of the research process is key to successful study execution and reporting.

COURSE OBJECTIVES (CO):**Upon the completion of the course, the students should be able to:**

- Choose the right problem of the study & to choose right sampling technique
- Construct instrument for data collection
- Carry out their statistical analysis
- Write the interpretation for statistical analysis
- Draft their project report

COURSE OUTCOMES (COs):**Upon the completion of the course, the students 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

Introduction about the industry

Introduction about the Company

Review of literature – Minimum 10 papers from referred journal

Need for the Study

Objectives

Research Methodology

Research Design

Sampling Design

Sources of Data Collection

Tools used for analysis
 Limitation
 Data analysis and interpretation
 Findings and Suggestions
 Conclusion
 Bibliography (APA format)

CO, PO, PSO Mapping,

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

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

PREREQUISITE:

- Students should have strong grasp of international finance is key to understanding exchange rates, global institutions, market regulations, and forex risk management.

COURSE OBJECTIVES (CO):

- Acquire fundamental knowledge of international finance and exchange rate mechanisms.
- Understand the roles and functions of the International Monetary Fund and World Bank.
- Comprehend the regulatory framework of international financial markets, including foreign exchange dealings and risk management.

COURSE OUTCOMES (COS):

Upon the completion of the course, the students 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**14 HOURS**

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**14 HOURS**

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

UNIT III - INTERNATIONAL MONETARY SYSTEM**14 HOURS**

Gold Standard - Bretton Wood System and Subsequent International Monetary Developments - Floating Rate Regime - Role and Functions of International Monetary Fund and World Bank - European Monetary system and Euro Balance of Payment - India's Balance of Payment position -

Elements of open Economy. Capital and Current Account Convertibility - Fundamental parity relations - purchasing power parity covered and uncovered - Interest Rate parity - International Fisher Effect.

UNIT IV - 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 **15 HOURS**
 Defining and Measuring Risk and Exposure - Types of Exposures - Accounting of Foreign Exchange Transactions - Hedging, arbitrage and Cover Operations - Hedging with Foreign Exchange Contracts - Booking, Early Delivery, Extension and Cancellation of Forward Contracts - Inter Bank Dealings - Swaps and Cover Operations - Forex and Money Market Operations - Currency and Funds Position - Foreign Exchange Dealings and Risk Management - Risk Control and Risk Management System - Hedging with Derivatives - FRAs Swaps Futures and Options.

TOTAL: 72 HOURS

TEXT BOOK:

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

REFERENCE 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

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO 1	PSO 2
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	-	-	-	2	-	-	2	-	-	-	1	2
Avg	3	-	3	2	2	-	-	-	2	-	-	2	-	-	-	1	2

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

PREREQUISITE:

- Students should have the ability to design, analyze, and communicate research is key to solving problems and supporting business decisions.

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 the completion of the course, the students will be able to:

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

UNIT I - INTRODUCTION TO RESEARCH**14 HOURS**

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

UNIT II - SAMPLING**14 HOURS**

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

UNIT III - SOURCES OF DATA**14 HOURS**

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

UNIT IV - ANALYSIS OF DATA**14 HOURS**

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

UNIT V - INTERPRETATION AND REPORT WRITING**14 HOURS**

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

TOTAL: 72 HOURS

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill- Building Approach, 7th edition, Wiley, New Delhi.

Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th Edition, McGraw Hill education, New Delhi.

Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.

Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th Edition, Pearson Education, New Delhi.

WEBSITES:

https://swayam.gov.in/nd2_cec20_hs17/preview

https://swayam.gov.in/nd2_arp19_ap72/preview

CO, PO, PSO, Mapping,

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO 1	PSO 2
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	-	3	-	-	-	-	-	-	-	-	2	1	2
CO5	3	2	-	1	-	3	-	-	-	-	-	-	-	-		1	2
Avg	3	2	1	1	-	3	-	-	-	-	1	-	-	-	1.6	1	2

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

PREREQUISITE:

- Students should have understood global business, trade practices, and policies is key for grasping foreign transactions and 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 the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Get an overview of functioning of global business and foreign transactions	Evaluate
CO2	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**14 HOURS**

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**14 HOURS**

Organizing for Exports - entry conditions - Pricing Export Promotion councils – commodity boards – Registration procedures – types of exporters Export cargo insurance.

UNIT III - INTERNATIONAL TENDERING & 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

UNIT IV - INDIA'S TRADE POLICIES**15 HOURS**

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

UNIT V - INDIA'S FOREIGN TRADE**15 HOURS**

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:

Kripalani, VH (2010), International Marketing, New Delhi, Prentice Hall.

REFERENCE BOOKS:

1. Varshney R.L, &Bhattacharya B (2001), International Marketing Management, New Delhi, Sultan Chand
2. VergheseS.K (2008), Foreign Exchange &Financing of Foreign Trade, New Delhi, Vikas.

CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External: 60 Total:100

End Semester Exam:3Hours

PREREQUISITE:

- Students should Understanding organizational behavior, structure, and change is crucial for developing 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 the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on basic aspects of organizational behaviour in current scenario	Understand
CO2	Learn approaches of the organization	Understand
CO3	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 background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT II - PERCEPTION, ATTITUDES AND VALUES**14 HOURS**

Perception - 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 HOURS**

Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg’s two factor model theory), the process theories (Vrooms expectancy and porter and lawler model) contemporary theories – equity theory of work motivation.

UNIT IV - ORGANIZATIONAL STRUCTURE**15 HOURS**

Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change, how to overcome the resistance to change, approaches to organizational change, Kurt Lewins three step model, Kottlers 8 steps plan for implementing change.

UNIT V - LEADERSHIP APPROACHES**15 HOURS**

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership -Communication – communication, function, process, barriers, forms-Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

TOTAL: 72 HOURS**TEXT BOOKS:**

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO 1	PSO 2
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

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

PREREQUISITE:

- Students should have knowledge and understanding of applying univariate, bivariate, and multivariate analytical tools is key for effective quantitative analysis.

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 the completion of the course, the students will be able to:

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

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 BOOKS:

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

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

PREREQUISITE:

- Students should have understanding investment management, analysis, and portfolio theory is key 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 the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Gain the ability to make informed investment decisions through an understanding of investment management, fundamental and technical analysis, and risk-return analysis.	Analyze
CO2	Develop the skills to manage investment portfolios effectively, utilizing portfolio management processes and theories like CAPM and APT.	Apply
CO3	Enhance capabilities in selecting and evaluating securities for efficient portfolio construction using advanced financial models.	Analyze
CO4	Acquire the expertise to assess and compare portfolio performance, leading to better investment strategies and adjustments.	Evaluate
CO5	Learn to implement portfolio revision strategies, ensuring continual optimization and alignment with investment goals, including private equity considerations.	Create

UNIT I - INVESTMENT**14 HOURS**

Nature and scope of Investment Management – Importance of Investment management – Factors influencing Investment Management – Fundamental and technical analysis – Economic analysis – Industry analysis – Company analysis – Efficient market hypothesis- Time Value of Money – Risk Return Analysis – Annualized Return, Compound Annual Growth – Qualified Investment Plan.

UNIT II - CONCEPT OF PORTFOLIO MANAGEMENT**14 HOURS**

Objective of Portfolio Management- Alternative Investment Funds – Portfolio – Management process, targeting, designing, auditing and revising portfolios. Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling CAPM and APT.

UNIT III - PORTFOLIO ANALYSIS**14 HOURS**

Evaluation of Securities - Choice of Securities for Inclusion in the Portfolio – Measuring return and risk – Attainable set of Portfolio. Portfolio Selection - Ascertaining Efficient Portfolio – Locating Efficient Frontier – Markowitz Approach. Single Index Model – Portfolio Choice - Utility Theory and Indifference Curve.

UNIT IV - PORTFOLIO PERFORMANCE EVALUATION**15 HOURS**

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

UNIT V - PORTFOLIO REVISION**15 HOURS**

Needs and Problems – Methods of Revision Formula Plan for Revision Constant value, Constant Ratio and Variables plans- Private Equity.

TOTAL: 72 HOURS**TEXT BOOK:**

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, Mc Graw-Hill, New Delhi

REFERENCE BOOKS:

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th Edition, Mc Graw Hill, New Delhi

S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, Prentice Hall of India, New Delhi.

Dhanesh Kumar Khatri, (2010), Investment Management and Security Analysis –Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.

M. Ranganathan, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education, New Delhi

WEBSITE:

<https://www.coursera.org/learn/portfolio-management>

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Students should have understanding business ethics, social responsibilities, and corporate governance is key for grasping accountability and ethical practices.

COURSE OBJECTIVES (CO):

- 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 (COs):

Upon the completion of the course, the students 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**14 HOURS**

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**14 HOURS**

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

UNIT III - THE ETHICAL VALUE SYSTEM**14 HOURS**

Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

UNIT IV - LAW AND ETHICS**15 HOURS**

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**15 HOURS**

Introduction – System Concept of Business Society – Business and Society Relationship – Business Environment – Business in a Social World – Social Responsibility – Corporate Social Responsibility – Corporate Social Accountability – Social Responsibility Tools.

TOTAL: 72 HOURS**TEXT BOOK:**

1. Balachandran (2011). Corporate Governance, Ethics and Social Responsibility. Prentice Hall of India, Bangaluru

REFERENCE BOOKS:

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

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

PREREQUISITE:

- Students should have a basic understanding of financial instruments and markets is essential for learning about derivatives, options, futures, and their applications in India.

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 the completion of the course, the students 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 India	Understand
CO5	Gain mastery over the financial derivatives market in India	Understand

UNIT I - INTRODUCTION TO DERIVATIVES**14 HOURS**

Definition of Financial derivatives- Features – Types - History of Derivatives Markets - Uses of Derivatives - Forward Market: Forward Contract concept - Features - Classification of Forward Contracts - Forward Trading Mechanism - Forward Prices Vs Future Prices.

UNIT II - Options and Swaps**14 HOURS**

Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

UNIT III - FUTURES**14 HOURS**

Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets- Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts.

UNIT IV - HEDGING AND STOCK INDEX FUTURES**15 HOURS**

Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT V - FINANCIAL DERIVATIVES MARKET IN INDIA**15 HOURS**

Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India.

TOTAL: 72 HOURS**TEXT BOOK:**

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi

REFERENCE BOOKS:

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	PSO 1	PSO 2
CO1	3	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	2	2
CO3	3	-	-	-	-	-	-	-	-	-	1	-	-	-	2	2	1
CO4	3	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO5	3	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1	2
Avg	3	-	1	1	-	-	-	-	-	-	1	-	-	-	2	1.4	1.8

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

PREREQUISITE:

- A basic understanding of risk management and insurance principles is crucial for grasping risk types, applying pricing strategies, and designing insurance products.

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 the completion of the course, the students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Understand the concept of risk, its interpretations, and the types of business and personal risks.	Understand
CO2	Apply principles of insurance pricing and marketing, including tools and techniques used in pricing life and health insurance.	Apply
CO3	Identify factors influencing insurance organizations, such as insurable interest, riders in policies, and the role of rural insurance.	Evaluate
CO4	Design and develop insurance products, considering risk evaluation and future trends.	Analyze
CO5	Analyze the impact of privatization and reforms in the Indian insurance industry on economic growth.	Analyze

UNIT I - RISK**14 HOURS**

Introduction, interpretations of the term 'risk', types of business and personal risks, significance of risk management function within business organizations Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

UNIT II - INSURANCE PRICING AND MARKETING**14 HOURS**

Principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance - Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds Reinsurance: reinsurance in the insurance sector. Areas of the application of reinsurance. Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

UNIT III - LIFE INSURANCE & NON-LIFE INSURANCE**14 HOURS**

Factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies - Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people's lives better in rural India -Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India – Nomination – Assignment .Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried out in a life insurance organization

UNIT IV - PRODUCT DESIGN AND DEVELOPMENT**15 HOURS**

Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development - Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting - Claims Management: factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of 'Causa Proxima' in insurance claim settlement. Human Life Values – Embedded Value – Actuarial valuation.

UNIT V - REFORMS IN INDIAN INSURANCE INDUSTRY**15 HOURS**

Importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth. Regulations Relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country, role of financial reporting in managing insurance operations, significance of determining solvency margins- Recent Guidelines of IRDA.

TOTAL: 72 HOURS**TEXT BOOK:**

George E. Rejda , Michael McNamara (2017), Principles of Risk Management and Insurance, 13th Edition, Pearson Education, New Delhi.

REFERENCE BOOKS:

1. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2nd Edition, McGraw Hill, New Delhi
2. Dorfman (2013), Introduction to Risk Management and Insurance, Prentice Hall, New Delhi
3. Indian Institute of Banking and Finance (2017), Risk Analysis, Insurance and Retirement Planning, Taxman Publications Pvt. Ltd.

WEBSITE:

1. <https://www.coursera.org/learn/portfolio-risk-management>

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Students should have understanding of electronic commerce, network infrastructure, applications, security frameworks, and directory services is essential for students.

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 the completion of the course, the students 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**14 HOURS**

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**14 HOURS**

Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications – Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

UNIT III - CONSUMER ORIENTED APPLICATIONS**14 HOURS**

Consumer Oriented Application, Mercantile

Models from the Consumer's perspective – Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.

UNIT IV - SECURING THE BUSINESS ON INTERNET**15 HOURS**

Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Securing the Web Service – Security Network Transaction – Transaction Security – Cryptology – Cryptology Algorithms –Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

UNIT V - SEARCH ENGINES AND DIRECTORY SERVICES**15 HOURS**

Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications – Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

TOTAL: 72 HOURS**TEXT 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
- Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited
4. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
5. 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	PSO 1	PSO 2
CO1	3	-	-	-	2	-	-	-	-	2	-	-	-	-	1	1	2
CO2	3	-	1	-	2	-	-	-	-	-	-	-	-	-		1	2
CO3	3	-	-	1	-	-	-	-	-	2	-	-	-	-		1	2
CO4	3	-	-	-	2	-	-	1	-	-	-	-	-	-	1	1	2
CO5	3	-	-	-	-	1	-	-	-	2	-	-	-	-		1	2
Avg	3	-	1	1	2	1	-	1	-	2	-	-	-	-	1	1	2

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam:3Hours

PREREQUISITE:

- A student should have a thorough understanding of 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 the completion of the course, the students will be able to:

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

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

Report should contain

Introduction

Introduction about the industry

Introduction about the Company

Review of literature – Minimum 10 papers from referred journal

Need for the Study

Objectives

Research Methodology

Research Design

Sampling Design

Sources of Data Collection

Tools used for analysis

Limitation

Data analysis and interpretation

Findings and Suggestions

Conclusion

Bibliography (APA format)

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	PSO 1	PSO 2
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

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