

# **B.Com.(PROFESSIONAL ACCOUNTING)**

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

### **Curriculum and Syllabus**

**Regular (2024–2025)**



**DEPARTMENT OF COMMERCE**

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

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

**(Deemed to be University)**

**(Established Under Section 3 of UGC Act,1956)**

**(Accredited with A+ Grade by NAAC in the Second Cycle)**

**Eachanari (Post), Coimbatore – 641 021.**

**Tamil Nadu, India**

**PhoneNo.0422-2980011-14 FaxNo:0422-2980022-23**

**Email ID: [info@kahedu.edu.in](mailto:info@kahedu.edu.in)**

**Web: [www.kahedu.edu.in](http://www.kahedu.edu.in)**

# **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, India**

## **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.

| <b>S. No.</b> | <b>PROGRAMME</b> | <b>DISCIPLINE</b>                    |
|---------------|------------------|--------------------------------------|
| 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 3<sup>rd</sup> or 5<sup>th</sup> or 7<sup>th</sup> semester with an appropriate Undergraduate Certificate or Undergraduate Diploma or Undergraduate Degree certificates respectively.

### **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:

| <b>S. No.</b> | <b>Category</b>            | <b>Maximum Marks</b> |
|---------------|----------------------------|----------------------|
| 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                   |
| <b>Total</b>  |                            | <b>100</b>           |

#### **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          |
| <b>Total</b> |                       | <b>40</b>     |

### 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             |
| <b>Total</b> |                                     | <b>40</b>     |

\*

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

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

### 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<br>Answer ALL the Questions (10 x 2 = 20 Marks)                                               |
| Part - B | Long Answer – 5 six mark questions ‘either – or’ type<br>Answer ALL the Questions (5 x 6 = 30 Marks)       |
| Part - C | Essay type Answer– 5 ten mark questions ‘either – or’ type<br>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<br>Answer ALL the Questions (10 x 2 = 20 Marks)                                               |
| Part - B | Long Answer – 5 six mark questions ‘either – or’ type<br>Answer ALL the Questions (5 x 6 = 30 Marks)       |
| Part - C | Essay type Answer– 5 ten mark questions ‘either – or’ type<br>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            |
| <b>Total</b> |                                    | <b>60</b>     |

### Record Notebooks for Practical Examination

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

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

### **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:

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

## **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 6<sup>th</sup> Semester Grade Sheet) GPA of a Semester and CGPA of a programme will be calculated as follows.

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

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<sub>i</sub> is the credit fixed for the course 'i' in any semester
- G<sub>Pi</sub> 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 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject. |
| 3.    | B. Sc.    | Microbiology                         | Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.                                                                                                                                      |
| 4.    | B. Sc.    | Information Technology               | Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.  |
| 5.    | B. Sc.    | Computer Technology                  | Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.  |
| 6.    | B.Sc.     | Computer Science( Cognitive Systems) | Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10 <sup>th</sup> or 10+2 pattern of education taking computer science/maths as one of the subject.  |

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

### **By the end of the programme, our graduates will**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PROGRAM SPECIFIC OUTCOMES (PSO)**

**PSO1:** Apply accounting, taxation, and auditing fundamentals in their profession to solve complex auditing problems with societal, legal, and cultural awareness.

**PSO2:** Analyze and interpret financial statements, provide solutions, and demonstrate the professional knowledge and skills to pursue and complete the CA course from the Institute of Chartered Accountants of India.

**PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

**PEO 1:** Graduates will gain a solid understanding of accounting, taxation, auditing, and business principles, allowing them to use this knowledge effectively in various job settings while considering ethical and legal issues.

**PEO 2:** Graduates will develop the analytical and practical skills needed to interpret financial statements, solve accounting problems, and prepare for professional certifications like the CA, boosting their career opportunities.

**PEO 3:** Graduates will enhance their communication and teamwork abilities, enabling them to explain financial information clearly and work well with others, which is essential for effective decision-making in business.

**MAPPING OF PEOs AND POs**

| PEOs | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 |
|------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|
| PEO1 | 2    | -    | 2    | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     |
| PEO2 | -    | -    | -    | 3    | 3    | 2    | 2    | 2    | 2    | -     | -     | -     | -     | -     | -     |
| PEO3 | -    | 3    | -    | -    | -    | -    | 2    | -    | -    | -     | -     | 2     | -     | 3     | -     |



**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT**  
**UG PROGRAM (CBCS) – B.Com (PA)**

(2024–2025 Batch and onwards)

| Course code                                                   | Name of the course                                                    | Category | Outcomes                  |     | Instruction hour / week |          |          | Credits   | Maximum marks |            |            | Page No |
|---------------------------------------------------------------|-----------------------------------------------------------------------|----------|---------------------------|-----|-------------------------|----------|----------|-----------|---------------|------------|------------|---------|
|                                                               |                                                                       |          | PO                        | PSO | L                       | T        | P        |           | CIA           | ESE        | Total      |         |
|                                                               |                                                                       |          |                           |     |                         |          |          |           | 40            | 60         | 100        |         |
| <b>SEMESTER I</b>                                             |                                                                       |          |                           |     |                         |          |          |           |               |            |            |         |
| 24LAUT101/<br>24LUH101/<br>24LUM101/<br>24LUS101/<br>24LUF101 | Language I (Tamil I/ Hindi I/<br>Malayalam I/ Sanskrit I/<br>FrenchI) | AEC 1    | -                         | -   | 4                       | -        | -        | 3         | 40            | 60         | 100        | 1       |
| 24ENU101                                                      | English I                                                             | MDC 1    | 2,3,7,12                  | -   | 3                       | -        | -        | 3         | 40            | 60         | 100        | 15      |
| 24PAU101                                                      | Financial Accounting                                                  | Major 1  | 1,2,3,4,5,6,10,11,12,15   | 1,2 | 7                       | 1        | -        | 5         | 40            | 60         | 100        | 17      |
| 24PAUA101                                                     | Business Organization and Management                                  | Minor 1  | 1,3,4,6,7,11,13,14,15     | 1,2 | 7                       | -        | -        | 4         | 40            | 60         | 100        | 19      |
| 24PAU111                                                      | Computer Application in Business - Practical                          | SEC 1    | 1,3,4,5,6,7,9,10,11,14,15 | 1,2 | -                       | -        | 6        | 3         | 40            | 60         | 100        | 21      |
| 24VAC101                                                      | Yoga for Youth Empowerment                                            | VAC 1    | 1,3,4,5,6,7,9,10,11,14,15 | 1,2 | 2                       | -        | -        | 2         | 100           | -          | 100        | 24      |
| <b>Semester Total</b>                                         |                                                                       |          | -                         | -   | <b>23</b>               | <b>1</b> | <b>6</b> | <b>20</b> | <b>300</b>    | <b>300</b> | <b>600</b> |         |

| SEMESTER II                                                    |                                                                                  |         |                              |     |           |          |          |           |            |            |            |    |
|----------------------------------------------------------------|----------------------------------------------------------------------------------|---------|------------------------------|-----|-----------|----------|----------|-----------|------------|------------|------------|----|
| 24LAUT201/<br>24LUH201/<br>24LUM201/<br>24LUS201/<br>24LUF201  | Language II (Tamil II/<br>Hindi II/ Malayalam II/<br>Sanskrit II/ French II)     | AEC 2   | -                            | -   | 4         | -        | -        | 3         | 40         | 60         | 100        | 26 |
| 24ENU201                                                       | English II                                                                       | MDC 2   | 2,3,9                        | -   | 3         | -        | -        | 3         | 40         | 60         | 100        | 38 |
| 24PAU201                                                       | Higher Financial<br>Accounting                                                   | Major 2 | 1,3,4,5,6,8,9,10,<br>13      | 1,2 | 7         | 1        | -        | 5         | 40         | 60         | 100        | 41 |
| 24PAUA201                                                      | Business Mathematics<br>and Statistics                                           | Minor 2 | 2,3,4,5,6,7,8,9,1<br>0,14,15 | 1,2 | 6         | 1        | -        | 4         | 40         | 60         | 100        | 44 |
| 24PAU211                                                       | Computerized Accounting<br>System -Practical                                     | SEC 2   | 1,2,3,4,5,6,9,10,<br>11,15   | 1,2 | -         | -        | 6        | 3         | 40         | 60         | 100        | 46 |
| 24VAC201                                                       | Environmental Studies                                                            | VAC 2   | 1,8,9,11,12,13,1<br>5        | 1,2 | 2         | -        | -        | 2         | 40         | 60         | 100        | 49 |
| <b>Semester Total</b>                                          |                                                                                  |         |                              |     | <b>22</b> | <b>2</b> | <b>6</b> | <b>20</b> | <b>240</b> | <b>360</b> | <b>600</b> |    |
| SEMESTER III                                                   |                                                                                  |         |                              |     |           |          |          |           |            |            |            |    |
| 24LAUT301/<br>24LUH301/<br>24LUM301/<br>24LUS301/<br>24LUF301/ | Language III (Tamil III/ Hindi<br>III/ Malayalam III/Sanskrit<br>III/French III) | AEC 3   | -                            | -   | 4         | -        | -        | 3         | 40         | 60         | 100        | 52 |
| 24ENU301                                                       | English III                                                                      | MDC 3   | 1,2,3,4                      | -   | 3         | -        | -        | 3         | 40         | 60         | 100        | 63 |
| 24PAU301                                                       | Corporate Accounting                                                             | Major 3 | 1,2,3,4,5,6,7,10,<br>14,15   | 1,2 | 6         | 1        | -        | 5         | 40         | 60         | 100        | 65 |
| 24PAU302                                                       | Business Law                                                                     | Major 4 | 1,3,4,5,6,7,10,13<br>,15     | 1,2 | 6         | -        | -        | 5         | 40         | 60         | 100        | 67 |
| 24PAU303                                                       | Community Engagement and<br>Social Responsibility                                | Major 5 | 6,11,12,13                   | 2   | 2         | -        | -        | 2         | 40         | 60         | 100        | 69 |
| 24PAUA301                                                      | Financial Reporting I                                                            | Minor 3 | 1,2,3,4,5,6                  | 1,2 | 6         | 1        | -        | 4         | 40         | 60         | 100        | 71 |

|                                                                |                                                                        |          |                         |     |           |          |          |           |            |            |            |     |
|----------------------------------------------------------------|------------------------------------------------------------------------|----------|-------------------------|-----|-----------|----------|----------|-----------|------------|------------|------------|-----|
| 24VAC301                                                       | Indian Knowledge System                                                | VAC 3    | 9,11,12,13,15           | 2   | 1         | -        | -        | 1         | 40         | 60         | 100        | 73  |
| 24PAU391                                                       | Internship I                                                           | SI 1     | 1,2,3,4,5,7,11,12,13    | 1,2 | -         | -        | -        | 2         | 100        | -          | 100        | 76  |
| <b>Semester Total</b>                                          |                                                                        |          |                         |     | <b>28</b> | <b>2</b> | <b>-</b> | <b>25</b> | <b>380</b> | <b>420</b> | <b>800</b> |     |
| <b>SEMESTER IV</b>                                             |                                                                        |          |                         |     |           |          |          |           |            |            |            |     |
| 24LAUT401/<br>24LUH401/<br>24LUM401/<br>24LUS401/<br>24LUF401/ | Language IV (Tamil IV/ Hindi IV/ Malayalam IV/ Sanskrit IV/ French IV) | AEC 4    | -                       | -   | 4         | -        | -        | 3         | 40         | 60         | 100        | 77  |
| 24ENU401                                                       | English IV                                                             | SEC 4    | 1,2,4                   | -   | 3         | -        | -        | 3         | 40         | 60         | 100        | 89  |
| 24PAU401                                                       | Higher Corporate Accounting                                            | Major 6  | 1,3,4,5,6,8,10,11,13    | 1,2 | 6         | 1        | -        | 5         | 40         | 60         | 100        | 91  |
| 24PAU402                                                       | Income Tax Law and Practice – I                                        | Major 7  | 1,3,4,5,10,11,13,15     | 1,2 | 5         | 1        | -        | 4         | 40         | 60         | 100        | 93  |
| 24PAUA401                                                      | Financial Reporting II                                                 | Minor 4  | 1,3,4,5,10,11,13,15     | 1,2 | 5         | -        | -        | 4         | 40         | 60         | 100        | 96  |
| 24PAU403                                                       | Company Law                                                            | Major 8  | 1,2,3,4,5,7,10,11,13,15 | 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 |
| <b>Semester Total</b>                                          |                                                                        |          |                         |     | <b>28</b> | <b>2</b> | <b>-</b> | <b>23</b> | <b>280</b> | <b>420</b> | <b>700</b> |     |
| <b>SEMESTER V</b>                                              |                                                                        |          |                         |     |           |          |          |           |            |            |            |     |
| 24PAU501                                                       | Cost Accounting                                                        | Major 9  | 1,3,4,5,10,11,13,15     | 1,2 | 7         | 1        | -        | 5         | 40         | 60         | 100        | 104 |
| 24PAU502A                                                      | Income Tax Law and Practice II                                         | Major 10 | 1,3,4,5,6,11,13         | 1,2 | 6         | 1        | -        | 5         | 40         | 60         | 100        | 107 |
| 24PAU502B                                                      | Corporate Governance                                                   | Major 10 | 7,12,13,14              | 1,2 | 7         | -        | -        | 5         | 40         | 60         | 100        | 109 |
| 24PAU503                                                       | Indirect Taxation                                                      | Major 11 | 1,3,4,5,10,15           | 1,2 | 5         | -        | -        | 4         | 40         | 60         | 100        | 111 |
| 24PAU504                                                       | Financial Management                                                   | Major 12 | 1,2,3,4,5,6,14,15       | 1,2 | 5         | -        | -        | 4         | 40         | 60         | 100        | 113 |

|                                  |                                |          |                                |     |           |          |           |            |             |             |             |     |  |
|----------------------------------|--------------------------------|----------|--------------------------------|-----|-----------|----------|-----------|------------|-------------|-------------|-------------|-----|--|
|                                  |                                |          | 5                              |     |           |          |           |            |             |             |             |     |  |
| 24PAUA501                        | Introduction to Capital Market | Minor 5  | 1,3,4,5,6,8,10,15              | 1,2 | 5         | -        | -         | 4          | 40          | 60          | 100         | 116 |  |
| 24PAU591                         | Internship II                  | SI 2     | 1,2,3,4,5,7,11,12,13           | 1,2 | -         | -        | -         | 2          | 100         | -           | 100         | 119 |  |
| <b>Semester Total</b>            |                                |          |                                |     | <b>28</b> | <b>2</b> | <b>-</b>  | <b>24</b>  | <b>300</b>  | <b>300</b>  | <b>600</b>  |     |  |
| <b>SEMESTER VI</b>               |                                |          |                                |     |           |          |           |            |             |             |             |     |  |
| 24PAU601                         | Management Accounting          | Major 13 | 1,3,4,5,6,7,9,10,15            | 1,2 | 6         | 1        | -         | 5          | 40          | 60          | 100         | 120 |  |
| 24PAU602A                        | Industrial Law                 | Major 14 | 1,3,4,9,11,13,15               | 1,2 | 6         | -        | -         | 5          | 40          | 60          | 100         | 122 |  |
| 24PAU602B                        | Principles of Auditing         | Major 14 | 1,2,3,4,6,7,8,9,10,11,12,13,15 | 1,2 | 6         | -        | -         | 5          | 40          | 60          | 100         | 124 |  |
| 24PAUA601                        | Investment Banking Operations  | Minor 6  | 1,2,3,4,5,6,7,9,10,11,14       | 1,2 | 5         | -        | -         | 4          | 40          | 60          | 100         | 126 |  |
| 24PAU691                         | Project                        | Major 15 | 1,2,3,4,5,6,8,9,10,11,14,15    | 1,2 | -         | -        | 12        | 6          | 40          | 60          | 100         | 128 |  |
| <b>Semester Total</b>            |                                |          |                                |     | <b>17</b> | <b>1</b> | <b>12</b> | <b>20</b>  | <b>160</b>  | <b>240</b>  | <b>400</b>  |     |  |
| <b>3<sup>rd</sup> year total</b> |                                |          |                                |     |           |          |           | <b>132</b> | <b>1660</b> | <b>2040</b> | <b>3700</b> |     |  |
| <b>SEMESTER VII</b>              |                                |          |                                |     |           |          |           |            |             |             |             |     |  |
| 24PAU701                         | Audit and Assurance            | Major 16 | 1,3,4,5,6,7,8,9,11,13,14       | 1,2 | 6         | -        | -         | 5          | 40          | 60          | 100         | 130 |  |
| 24PAU702                         | Research Methodology           | Major 17 | 1,2,3,4,6,11,15                | 1,2 | 6         | -        | -         | 4          | 40          | 60          | 100         | 132 |  |
| 24PAU703                         | Insurance and Risk Management  | Major 18 | 1,3,4,5,7,13,14,15             | 1,2 | 6         | -        | -         | 4          | 40          | 60          | 100         | 134 |  |
| 24PAUA701                        | Marketing Management           | Minor 7  | 1,2,3,4,5,6,8,10,11,13,15      | 1,2 | 6         | -        | -         | 4          | 40          | 60          | 100         | 137 |  |
| 24PAU711                         | SPSS - Practical               | Major 19 | 1,2,3,4,5,6,9,10               | 1,2 | -         | -        | 6         | 3          | 40          | 60          | 100         | 139 |  |
| <b>Semester Total</b>            |                                |          |                                |     | <b>24</b> | <b>-</b> | <b>6</b>  | <b>20</b>  | <b>200</b>  | <b>300</b>  | <b>500</b>  |     |  |

**SEMESTER VIII A**

|                                      |                                            |          |                    |     |           |           |           |            |             |             |             |     |
|--------------------------------------|--------------------------------------------|----------|--------------------|-----|-----------|-----------|-----------|------------|-------------|-------------|-------------|-----|
| 24PAU801                             | Security Analysis and Portfolio Management | Major 20 | 1,3,4,5,6,8,9,15   | 1,2 | 6         | -         | -         | 4          | 40          | 60          | 100         | 141 |
| 24PAU802                             | International Trade and Practices          | Major 21 | 1,2,3,4,6,10,12,15 | 1,2 | 6         | -         | -         | 4          | 40          | 60          | 100         | 143 |
| 24PAU803                             | Financial Derivatives                      | Major 22 | 1,3,4,11,15        | 1,2 | 6         | -         | -         | 4          | 40          | 60          | 100         | 145 |
| 24PAU804                             | Forensic accounting                        | Major 23 | 1,2,3,4,6,8,9,13   | 1,2 | 6         | -         | -         | 4          | 40          | 60          | 100         | 147 |
| 24PAUA801                            | Applied E-Commerce                         | Minor 8  | 1,3,4,5,6,8,10,15  | 1,2 | 6         | -         | -         | 4          | 40          | 60          | 100         | 149 |
| <b>Semester Total</b>                |                                            |          |                    |     | <b>30</b> | <b>00</b> | <b>00</b> | <b>20</b>  | <b>200</b>  | <b>300</b>  | <b>500</b>  |     |
| <b>4<sup>th</sup> Year Total (A)</b> |                                            |          |                    |     |           |           |           | <b>172</b> | <b>2060</b> | <b>2640</b> | <b>4700</b> |     |

**SEMESTER VIII B**

|                                      |                                            |          |                             |     |           |          |           |            |             |             |             |     |
|--------------------------------------|--------------------------------------------|----------|-----------------------------|-----|-----------|----------|-----------|------------|-------------|-------------|-------------|-----|
| 24PAU801                             | Security Analysis and Portfolio Management | Major 20 | 1,3,4,5,6,8,9,15            | 1,2 | 6         | -        | -         | 4          | 40          | 60          | 100         | 141 |
| 24PAUA801                            | Applied E-Commerce                         | Minor 8  | 1,3,4,5,6,8,10,15           | 1,2 | 6         | -        | -         | 4          | 40          | 60          | 100         | 149 |
| 24PAU891                             | Research Project                           | RP-1     | 1,2,3,4,5,6,8,9,10,11,14,15 | 2   | -         | -        | 18        | 12         | 120         | 180         | 300         | 151 |
| <b>Semester Total</b>                |                                            |          |                             |     | <b>12</b> | <b>-</b> | <b>18</b> | <b>20</b>  | <b>200</b>  | <b>300</b>  | <b>500</b>  |     |
| <b>4<sup>th</sup> Year Total (B)</b> |                                            |          |                             |     |           |          |           | <b>172</b> | <b>2060</b> | <b>2640</b> | <b>4700</b> |     |

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

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

| S.No.        | Course Criteria             | Number of Courses | Total No. of Credits |
|--------------|-----------------------------|-------------------|----------------------|
| 1            | Ability Enhancement Courses | 4                 | 12                   |
| 2            | Major Courses               | 15                | 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                   |
| <b>Total</b> |                             | <b>37</b>         | <b>132</b>           |

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

| S.No.        | Course Criteria             | Number of Courses | Total No. of Credits |
|--------------|-----------------------------|-------------------|----------------------|
| 1            | Ability Enhancement Courses | 4                 | 12                   |
| 2            | Major Courses               | 23                | 100                  |
| 3            | Minor Courses               | 8                 | 32                   |
| 4            | Multidisciplinary Courses   | 3                 | 09                   |
| 5            | Skill Enhancement Courses   | 3                 | 09                   |
| 6            | Summer Internship           | 2                 | 4                    |
| 7            | Valued Added Courses        | 4                 | 6                    |
| <b>Total</b> |                             | <b>47</b>         | <b>172</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            | Summer Internship           | 2                 | 4                    |
| 7            | Valued Added Courses        | 4                 | 6                    |
| 8            | Research Project            | 1                 | 12                   |
| <b>Total</b> |                             | <b>46</b>         | <b>172</b>           |

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

### Credits split up : B.Com (PA)

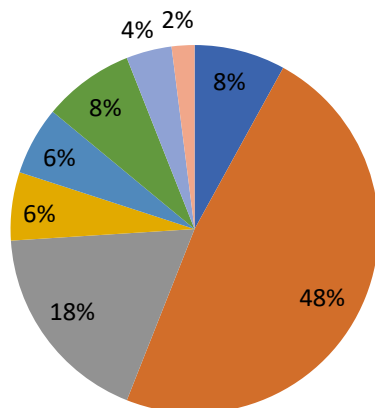
| Semester              | AEC       | Major course | Minor course | MDC       | SEC       | VAC      | Summer Internship | Research Project | Total credits |
|-----------------------|-----------|--------------|--------------|-----------|-----------|----------|-------------------|------------------|---------------|
| 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                 | 0                | 20            |
| <b>3rd year Total</b> | <b>12</b> | <b>68</b>    | <b>24</b>    | <b>09</b> | <b>9</b>  | <b>6</b> | <b>4</b>          | <b>0</b>         | <b>132</b>    |
| 7.                    | 0         | 16           | 4            | 0         | 0         | 0        | 0                 | 0                | 20            |
| 8. A                  | 0         | 16           | 4            | 0         | 0         | 0        | 0                 | 0                | 20            |
| <b>4th year total</b> | <b>12</b> | <b>100</b>   | <b>32</b>    | <b>09</b> | <b>9</b>  | <b>6</b> | <b>4</b>          | <b>0</b>         | <b>172</b>    |
| 8 B                   | 0         | 4            | 4            | 0         | 0         | 0        | 0                 | 12               | 20            |
| <b>4th year total</b> | <b>12</b> | <b>88</b>    | <b>32</b>    | <b>09</b> | <b>09</b> | <b>6</b> | <b>4</b>          | <b>12</b>        | <b>172</b>    |

### Courses split up : B.Com (PA)

| Semester              | AEC      | Major course | Minor course | MDC      | SEC      | VAC      | SI       | RP       | Total courses | T         | P        | Int/ski ll/Pro |
|-----------------------|----------|--------------|--------------|----------|----------|----------|----------|----------|---------------|-----------|----------|----------------|
| 1.                    | 1        | 1            | 1            | 1        | 1        | 1        | -        | -        | 6             | 5         | 1        | -              |
| 2.                    | 1        | 1            | 1            | 1        | 1        | 1        | -        | -        | 6             | 5         | 1        | -              |
| 3.                    | 1        | 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         | -        | -              |
| <b>3rd year total</b> | <b>4</b> | <b>15</b>    | <b>6</b>     | <b>3</b> | <b>3</b> | <b>4</b> | <b>2</b> | <b>-</b> | <b>37</b>     | <b>33</b> | <b>2</b> | <b>2</b>       |
| 7.                    | -        | 4            | 1            | -        | -        | -        | -        | -        | 5             | 4         | 1        | -              |
| 8. A                  | -        | 4            | 1            | -        | -        | -        | -        | -        | 5             | 5         | -        | -              |
| <b>4th year total</b> | <b>4</b> | <b>23</b>    | <b>8</b>     | <b>3</b> | <b>3</b> | <b>4</b> | <b>2</b> | <b>-</b> | <b>47</b>     | <b>42</b> | <b>3</b> | <b>2</b>       |
| 8 B                   | -        | 1            | 1            | -        | -        | -        | -        | 1        | 3             | 2         | -        | 1              |
| <b>4th year total</b> | <b>4</b> | <b>24</b>    | <b>9</b>     | <b>3</b> | <b>3</b> | <b>4</b> | <b>2</b> | <b>1</b> | <b>50</b>     | <b>44</b> | <b>3</b> | <b>3</b>       |

## COURSE DISTRIBUTION

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



### ABILITY ENHANCEMENT COURSES

| Semester | Course Code                                           | Name of the Course                                                            |
|----------|-------------------------------------------------------|-------------------------------------------------------------------------------|
| I        | 24LAUT101/ 24LUH101/ 24LUM101/<br>24LUS101/ 24LUF101  | Language I (Tamil I/ Hindi I/ Malayalam I/<br>Sanskrit I/ French I)           |
| II       | 24LAUT201/ 24LUH201/24LUM201/<br>24LUS201/ 24LUF201   | Language II (Tamil II/ Hindi II/ Malayalam<br>II/ Sanskrit II/ French II)     |
| III      | 24LAUT301/ 24LUH301/ 24LUM301/<br>24LUS301/ 24LUF301/ | Language III (Tamil III/ Hindi III/<br>Malayalam III/Sanskrit III/French III) |
| IV       | 24LAUT401/ 24LUH401/24LUM401/<br>24LUS401/ 24LUF401/  | Language IV (Tamil IV/ Hindi IV/<br>Malayalam IV/ Sanskrit IV/French IV)      |



| <b>MAJOR COURSES</b> |                    |                                                |
|----------------------|--------------------|------------------------------------------------|
| <b>Semester</b>      | <b>Course Code</b> | <b>Name of the Course</b>                      |
| I                    | 24PAU101           | Financial Accounting                           |
| II                   | 24PAU201           | Higher Financial Accounting                    |
| III                  | 24PAU301           | Corporate Accounting                           |
| III                  | 24PAU302           | Business Law                                   |
| III                  | 24PAU303           | Community Engagement and Social Responsibility |
| IV                   | 24PAU401           | Higher corporate accounting                    |
| IV                   | 24PAU402           | Income Tax Law and Practice - I                |
| IV                   | 24PAU403           | Company Law                                    |
| V                    | 24PAU501           | Cost Accounting                                |
| V                    | 24PAU503           | Indirect Taxation                              |
| V                    | 24PAU504           | Financial Management                           |
| VI                   | 24PAU601           | Management Accounting                          |
| VI                   | 24PAU602           | Industrial Law                                 |
| VI                   | 24PAU691           | Project                                        |
| VII                  | 24PAU701           | Audit and Assurance                            |
| VII                  | 24PAU702           | Research Methodology                           |
| VII                  | 24PAU703           | Insurance and Risk Management                  |
| VII                  | 24PAU711           | SPSS (Practical)                               |
| VIII                 | 24PAU801           | Security Analysis and Portfolio Management     |
| VIII                 | 24PAU802           | Financial Derivatives                          |
| VIII                 | 24PAU803           | International Trade and Practices              |
| VIII                 | 24PAU804           | Forensic accounting                            |
| VIII                 | 24PAU891           | Research Project                               |

| <b>MINOR COURSES</b> |                    |                                     |
|----------------------|--------------------|-------------------------------------|
| <b>Semester</b>      | <b>Course Code</b> | <b>Name of the Course</b>           |
| I                    | 24PAUA101          | Business Organization & Management  |
| II                   | 24PAUA201          | Business Mathematics and Statistics |
| III                  | 24PAUA301          | Financial Reporting, I              |
| IV                   | 24PAUA401          | Financial Reporting II              |
| V                    | 24PAUA501          | Introduction to Capital Market      |
| VI                   | 24PAUA601          | Investment Banking Operations       |
| VII                  | 24PAUA701          | Marketing Management                |
| VIII                 | 24PAUA801          | Applied E-Commerce                  |

| <b>DISCIPLINE SPECIFIC ELECTIVES</b> |                    |                                  |
|--------------------------------------|--------------------|----------------------------------|
| <b>Semester</b>                      | <b>Course Code</b> | <b>Name of the Course</b>        |
| V                                    | 24PAU502A          | Income Tax Law and Practice - II |
| V                                    | 24PAU502B          | Corporate Governance             |
| VI                                   | 24PAU602A          | Industrial Law                   |
| VI                                   | 24PAU602B          | Principles of Auditing           |

| <b>SUMMER INTERNSHIP</b> |                    |                           |
|--------------------------|--------------------|---------------------------|
| <b>Semester</b>          | <b>Course Code</b> | <b>Name of the Course</b> |
| III                      | 24PAU391           | Internship-I              |
| V                        | 24PAU591           | Internship-II             |

| <b>SKILL ENHANCEMENT COURSES</b> |                    |                                  |
|----------------------------------|--------------------|----------------------------------|
| <b>Semester</b>                  | <b>Course Code</b> | <b>Name of the Course</b>        |
| I                                | 24PAU111           | Computer Application in Business |
| II                               | 24PAU211           | Computerized Accounting System   |
| IV                               | 24ENU401           | English-IV                       |

| <b>MULTIDISCIPLINARY COURSES</b> |                    |                           |
|----------------------------------|--------------------|---------------------------|
| <b>Semester</b>                  | <b>Course Code</b> | <b>Name of the Course</b> |
| I                                | 24ENU101           | English - I               |
| II                               | 24ENU201           | English – II              |
| III                              | 24ENU301           | English – III             |

| <b>VALUE ADDED COURSES</b> |                    |                                           |
|----------------------------|--------------------|-------------------------------------------|
| <b>Semester</b>            | <b>Course Code</b> | <b>Name of the Course</b>                 |
| I                          | 24VAC101           | Yoga for Youth Empowerment                |
| II                         | 24VAC201           | Environmental Studies                     |
| III                        | 24VAC301           | Indian Knowledge System                   |
| IV                         | 24VAC401           | Cyber Security and Universal human values |

**பாடத்திட்டப் பொதுநோக்கம்**

- கற்றல் மற்றும் கருத்து வெளிப்பாட்டு திறனை மேம்படுத்துதல்.
- இலக்கியத்தின் நுட்பங்களை உணர்த்தி, மனப்பக்குவத்தை வளர்த்தல்.
- சமூக உணர்வு மற்றும் பண்பாடு குறித்து அறிவூட்டல், அரசுத் தேர்வுகளுக்கு மாணவர்களை தயாராக்குதல்..

**பாடத்திட்டப் பயன்விளைவு**

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச் சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடல்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்'; 'இணைய தமிழ்' குறித்த பன் நோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலை வாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்

**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)

**சிறிலக்கியம் - முக்கூடற்பள்ளு** - நெல்வகைகள், மீன்வகைகள், மாடுவகைகள்

**காப்பியம் - சிலப்பதிகாரம்** - புகார் காண்டம் : மங்கலவாழ்த்துப் பாடல்:

பொதியில்ஆயினும் - '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 சாபம்பட்டனீர்' (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,  
ஐம்பெரும் குறவர் வழிபாடு

**சிறுநிலக்கியம் - தமிழலங்காரம்** - வண்ணச்சரபம் தண்டபாணி சுவாமிகள் - 10  
பாடல்கள்

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

5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர்,

9. அழுதேங்கிநஞ்சிட்ட, 10. அத்தனையொத்து.

**காப்பியம் - மணிமேகலை** : விழாவறைகாதை : 'தேவரும்மக்களும்' - '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, செய்யாட்கு இழைத்த-9, கார்த்திகை காதில்-  
10, ஈவாரைக் கொண்டாடி-11

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

**அற இலக்கியங்கள் அறிமுகம்**

**அற இலக்கியம்** - பழமொழி நானூறு : தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

உணற்குஇனிய 5, பரந்ததிறலாரை 32, நெடியது காண்கிலாய் 46, இனியாரும்  
153, உரைசான்ற 195.

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

வானுறுமதியை

**சிறு காப்பியம் - சூளாமணி** - அரசியல் சருக்கம்- 1. நாவினே கமழும்(1131), 2.

கண்மிசை கனிந்த (1132), 3. விரைசெல விவுளித்(1133), 4. அரைசர்கள் வருக(1134), 5. அருளுமாறடிகள் (1135), 6. விஞ்சைய குலக (1136), 7. சொரிகதிர் (1137), 8.கரியவன் வளைந்த(1138), 9.மடித்தவா யெயிறு (1139),10. விஞ்சயரதனைக் (1140),

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

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

**அலகு - IV**

**(10 மணிநேரம்)**

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

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

**சிறிலக்கியங்கள்** - தோற்றமும் வளர்ச்சியும்

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

**சிறிலக்கியம் - 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 குடியிருப்பு 147-168, வலைஞர் குடியிருப்பு 263-277, அந்தணர் குடியிருப்பு 297-310

**சிறிலக்கியம் - வேதநாயகம்பிள்ளை நீதிநூல் -** (அதிகாரம் - 7 தாய்தந்தையரைப் போற்றுதல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்) சின்னவோர்பொருள், கடவுளைவருந்தி, எப்புவிசும், 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

## பார்வை நூல்கள்

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

## இணையதளம்

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

## இதழ்கள்

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

## CO, PO, PSO Mapping

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

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



**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs) :**

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

**UNIT -I** a) Prose - Bharathiya Sangrah **(9 HOURS)**

b) Non-Detailed - Naya Mehman

c) Nibandh - Anushasan

d) Grammar - Bhasha Aur Vyakaran

**UNIT -II** a) Prose - Pahtha Pani Nirmal **(9 HOURS)**

b) Non-Detailed - Eakankki ki Visheshatha

c) Nibandh - Onam

d) Grammar – Varna Vichar , Sangya

**UNIT -III** a) Prose – Rashtriya Pitha Mahathma **(10 HOURS)**

b) Non-Detailed – Maha Bharat ki Eak Sanjh

c) Nibandh – Eakatha Ka Mahathva

d) Grammar – Sarvanam , Gender

**UNIT-IV** a) Prose – Gapshap **(10 HOURS)**

b) Non-Detailed – Yahang Sona Mana Hai

c) Nibandh – Ganga Pradhushan Ki Samasya

d) Grammar – Number , Karak , Visheshan

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

**TOTAL: 48 HOURS**

**REFERENCE BOOKS:**

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

Editor : Jayaprakash

Publisher : Sumithra Prakasan,

16|5.Hasting Road,

Illahabad.211001.

**II. Non-detailed:** Naveen Ekhaniki Sangrah

Editor : Dr. Srimathi Malathi Tiwari

Publisher: Sumithra Prakashan,

204.Leela Apartment,

Ashok Nagar, Illahabad-211001.

**III. Nibandh :** Subod Hindi Nibandh

Editor : Dr. Braj Kishor Prasad Sing

Publisher: Manoj Publication

1583-84 Dariba Kala, Chandni Chouk,

Delhi – 110006.

**IV Grammar:** Sugam Hindi Vyakaran

Writer: Pro. Vamshidhar & Dharmapal

Publication: Shiksha Bharathi, Kashmir Gat, Delhi - 110006

**CO, PO, PSO Mapping**

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

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVE(CO):**

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

**COURSE OUTCOME (COs):**

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

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

**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.Chelukatha 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**

| CO             | PO1 | PO2 | PO3 | PO4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO 15 | PSO 1 | PSO 2 |
|----------------|-----|-----|-----|-----|------|------|------|------|------|------|------|------|------|------|-------|-------|-------|
| CO1            | -   | 3   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -     | -     | -     |
| CO2            | -   | -   | -   | -   | -    | -    | 3    | -    | -    | -    | -    | -    | -    | -    | -     | -     | -     |
| CO3            | -   | 3   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -     | -     | -     |
| CO4            | -   | -   | 3   | -   | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -     | -     | -     |
| CO5            | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | 2    | -    | -    | -     | -     | -     |
| <b>Average</b> | -   | 3   | 3   | -   | -    | -    | 3    | -    | -    | -    | -    | 2    | -    | -    | -     | -     | -     |

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs) :**

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

**UNIT I** (9 HOURS)

Introduction to Poetry, Definition of Poetry

**UNIT II** (9 HOURS)

Five Maha Kavyas

**UNIT III** (10 HOURS)

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

**UNIT IV** (10 HOURS)

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

**UNIT V** (10 HOURS)

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

Grammar: Text prescribed :

Sanskrit Self Teacher

By Dr.V.Varadhachari

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

**TOTAL: 48 HOURS**

**TEXT BOOKS:**

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

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

Near Loyola College, Nungambakkam Chennai 600 034.

**CO, PO, PSO Mapping**

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

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

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

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

**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 feminine, La formation du pluriel ,  
Le adjectifs possessifs
- d)Verbes -Les verbes ir et re
- e)Lexique -Les professions ,Quel ques objets ,La fiche d'identité
- f)Culture -Les symbols de la France,

#### Unité V

(10 HOURS)

- a) Leçon - Il est comment ? Allô ?
- b)Communication - Décrire l'aspect physique et le caractère Parler au téléphone
- c)Grammaire - La formation du féminin , La phrase interrogative  
Qu'est-ce que... ? La phrase négative
- d)Verbes - Le verbe Faire
- e) Lexique - L'aspect physique , Le caractère, Les  
prépositions de lieu , Les nombres à partir de 70
- f) Culture- Les frontières de la france,les villes connues enfrance.

**TOTAL: 48 HOURS**

#### REFERENCE BOOKS:

1. Cocton Marie –Noëlle , Duplex Dorothée, Heu Elodie , Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de francais**, Didier, paris.2015.
2. Cocton Marie – Noëlle, Dupleix, Heu Elodie, Kasazian Emilie ,Ripaud **Deldphin, Saison 1 – Cahier d’activites** , Dider ,Paris , 2015
3. Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,**Les exercices de grammaire**,Hachette FLE, Paris,2005
4. Christian Beaulieu, Je **pratique, Exercices de grammaire A1**, Dider,Paris,2015
5. 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

| 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            | -   | -        | 3        | -   | -   | -   | -        | -   | -   | -    | -    | -        | -    | -    | -    | -    | -    |
| CO5            | -   | -        | -        | -   | -   | -   | -        | -   | -   | -    | -    | 2        | -    | -    | -    | -    | -    |
| <b>Average</b> | -   | <b>3</b> | <b>3</b> | -   | -   | -   | <b>3</b> | -   | -   | -    | -    | <b>2</b> | -    | -    | -    | -    | -    |

**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: 3Hours

**PREREQUISITE:**

Not required

**Course Objectives (CO):**

- Enable learners to communicate effectively and appropriately in real-life situations.
- Achieve unity and friendship among people while providing basic knowledge of grammar.
- Train students to acquire proficiency in English through reading various genres of literature and understanding grammar, including identifying word meanings using context clues.

**Course Outcomes (COs):**

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

| COs | Course Outcomes                                           | BT Level |
|-----|-----------------------------------------------------------|----------|
| CO1 | Construct error-free sentences in English                 | Apply    |
| CO2 | Build partnerships to attain goals                        | Apply    |
| CO3 | Construct and maintain social relationships.              | Apply    |
| CO4 | Improve communication skills in business environment.     | Create   |
| CO5 | Build their communication competency through LSRW skills. | Create   |

**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 BOOKS**

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

**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            | -   | -        | 3        | -   | -   | -   | -        | -   | -   | -    | -    | -        | -    | -    | -    | -    | -    |
| CO5            | -   | -        | -        | -   | -   | -   | -        | -   | -   | -    | -    | 2        | -    | -    | -    | -    | -    |
| <b>Average</b> | -   | <b>3</b> | <b>3</b> | -   | -   | -   | <b>3</b> | -   | -   | -    | -    | <b>2</b> | -    | -    | -    | -    | -    |

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

**PREREQUISITES:**

- Familiarity with basic financial terms such as assets, liabilities, equity, revenue, expenses, profit, and loss.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                      | Blooms Level |
|-----|----------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the fundamental concepts and principles of accounting.                                                    | Understand   |
| CO2 | Prepare and analyze final accounts and understand the various methods of computing depreciation.                     | Apply        |
| CO3 | Prepare Bank Reconciliation Statements (BRS) and account for Bills of Exchange.                                      | Apply        |
| CO4 | Prepare accounts for Not-for-Profit Organizations and distinguish between different types of financial statements.   | Apply        |
| CO5 | Apply accounting procedures for consignment and joint venture transactions, including valuation and loss assessment. | Apply        |

**UNIT I - FUNDAMENTALS OF ACCOUNTING****(20 HOURS)**

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

**UNIT II - FINAL ACCOUNTS AND DEPRECIATION****(20 HOURS)**

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

**UNIT III - BRS AND BILLS OF EXCHANGE****(20 HOURS)**

Bank Reconciliation Statement and Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate - Inventory values

**UNIT IV - ACCOUNTING FOR NOT- FOR - PROFIT ORGANISATIONS****(20 HOURS)**

Introduction – Receipts and Payments account – Income and Expenditure account – Distinction between Receipts and Payments account – Income and Expenditure account - Preparation of Balance Sheet.

**UNIT V - ACCOUNTING FOR CONSIGNMENT AND JOINT VENTURE****(16 HOURS)**

**Consignment:** Meaning - Features–Account Sales – Valuation of Stock – Normal Loss – Abnormal Loss - Accounting Treatment in the books of the Consignor and Consignee.

**Joint Venture:** Meaning – Accounting procedures - Separate set of books - Memorandum Joint Venture account.

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

**TOTAL : 96 HOURS****TEXT BOOKS:**

1. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6<sup>th</sup> Edition, Vikas Publishing House, New Delhi
2. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana.

**REFERENCE BOOKS:**

1. Dr. S N Maheshwari & Dr. Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6<sup>th</sup> edition, Vikas Publishing House, New Delhi
2. Shukla, M.C. Grewal T.S. Gupta. S.C. (2016), *Advanced Accounts*. Vol.-I., 19<sup>th</sup> Edition, S. Chand & Co., New Delhi.
3. Deepak Sehgal. (2016), *Financial Accounting*. 1<sup>st</sup> edition, Vikas Publishing House, New Delhi,
4. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2<sup>nd</sup> Edition, Sultan Chand Publishing, New Delhi

**WEBSITE:**

[https://swayam.gov.in/nd1\\_noc20\\_mg71/preview](https://swayam.gov.in/nd1_noc20_mg71/preview)

**CO, PO, PSO Mapping**

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

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

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

Marks :Internal:40 External:60 Total:100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Awareness of basic management concepts including planning, organizing, leading, and controlling.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

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

**UNIT I - BUSINESS****(17 HOURS)**

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

**UNIT II - BUSINESS ORGANISATION****(17 HOURS)**

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

**UNIT III - MANAGEMENT (17 HOURS)**

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

**UNIT IV - ORGANIZING (16 HOURS)**

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

**UNIT V - DIRECTING AND CONTROLLING (17 HOURS)**

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

**TOTAL : 84 HOURS****TEXT BOOKS:**

1. Bhushan, Y.K. (2014), Business Organization and Management, 18th Edition, Sultan Chand and Sons. New Delhi.
2. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi

**REFERENCE BOOKS:**

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

**CO, PO, PSO Mapping**

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

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

**Prerequisite:**

- Typing, text formatting, font size/style, spell check, and text alignment, Navigating cells, rows, columns, data entry, arithmetic operations, and simple formulas.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                       | Blooms Level |
|-----|-----------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Prepare documents and reports for the organization.                                                                   | Apply        |
| CO2 | Prepare datasheet and apply the built-in functions for analyzing the data to support decision making                  | 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**

1. Type Chairman's Speech / Auditors report/ Minutes/ agenda and perform the following operations Bold, Underline, Font Size, Font Style, Background Color, text Color, Line Spacing, Spell Check, Alignment, Header and Footer, inserting page numbers, Find and replace. **(5 HOURS)**
2. Prepare an invitation for the College Function using Text boxes and Clip Arts **(5 HOURS)**
3. Prepare a class time table and perform the following operations - Insert table, data entry, alignment of rows and columns, inserting and deleting and change of table format. **(5 HOURS)**
4. Prepare a shareholders' meeting letter (notice) for 10 members using mail merge operation. **(5 HOURS)**
5. **MS EXCEL**
6. 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)**

7. Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using Mathematical formula **(5 HOURS)**
8. 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**

9. 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)**
10. Design presentation slides for organisation details for five levels of hierarchy of a company using organisation chart **(5 HOURS)**
11. 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)**
12. Design presentation slides about an organisation and perform frame movement by inserting clip arts to illustrate running of an image automatically **(5 HOURS)**
13. 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**

14. 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)**
15. Create mailing labels for student database which should include atleast three table, must have atleast 2 fields with the following details :Roll no, name, course, year, college name, university, address, phone number **(6 HOURS)**

**TOTAL : 72 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   | 2.7 | 2   | 1.5 | 1.5 | -   | 1   | 3    | 2    | -    | -    | 2    | 3    | 3    | 3    |

**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):**

- To create awareness about Yoga and Physical Health
- To providing Value Education to improve the students character understanding Greatness of Life force and Mind
- To know about five aspects of life and to develop good Qualities and eliminating bad ones
- To Learn introspection practices like Analysis of Thoughts, Moralization of Desires, Neutralization of Anger and Eradication of Worries Diversity in Men (Why Men Differ).
- To understand about the yoga, life and practice Yogasanas.

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

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

**UNIT I YOGA AND PHYSICAL HEALTH****(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 Punty (Bocy, Dress, Enviornment) 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 - Inferionty and superiority Complex - Vengeance Maneuvering of Six Temperaments: Contentment-Tolerance-Charity-Chastity -Equality-Pardon (Forgiveness) - Five essential Qualities acquired through Meditation: Perspicacity Magnanimity Receptivity Adaptability-Creativity (Improved Memory Power)

#### UNIT V LAW OF NATURE

(5 HOURS)

Ten stages of the Mind - Five kosas of the mind Maintaining good Relationships Thought- Importance of thoughts - Reasons for Thoughts Practice of Analysis of Thoughts Definition 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 Il effects-results-Practice for Eradication of Worries

**YOGA PRACTICES:** Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

**TOTAL: 24 HOURS**

#### REFERENCE BOOKS:

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

#### CO, PO, PSO Mapping

| COs     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1     | 3   | -   | -   | -   | -   | -   | 2   | -   | -   | -    | 1    | -    | -    | -    | -    | 1    | 2    |
| CO2     | 3   | -   | 3   | 3   | -   | -   | 1   | -   | -   | -    | 1    | -    | -    | -    | -    | 1    | 1    |
| CO3     | 3   | -   | -   | -   | -   | 2   | -   | -   | -   | 3    | 2    | -    | -    | -    | -    | -    | 2    |
| CO4     | 3   | -   | -   | 2   | 2   | -   | -   | -   | -   | -    | 3    | -    | -    | -    | -    | 1    | 2    |
| CO5     | 3   | -   | 3   | 3   | 2   | 1   | -   | -   | 1   | -    | 3    | -    | -    | 2    | 3    | 2    | -    |
| Average | 3   | -   | 3   | 2.6 | 2   | 1.5 | 1.5 | -   | 1   | 3    | 2    | -    | -    | 2    | 3    | 1.2  | 1.7  |

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

**பாடத்திட்டப் பொதுநோக்கம்**

- கற்றல் வழி சிந்தனை மற்றும் கருத்து வெளிப்பாட்டுத் திறன்களை மேம்படுத்துதல்.
- இலக்கியங்கள் வழியாக வாழ்வின் நுட்பங்களை உணர்த்தி, மனித மனத்தினைப் பக்குவப்படுத்துதல்.
- அறஉணர்வு மற்றும் பண்பாடு குறித்து அறிவூட்டி, அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்..

**பாடத்திட்டப் பயன் விளைவு**

- இந்தியக் குடியுரிமைப் பணி முதலான போட்டித் தேர்வுகளில், விருப்பப் பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வுமனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித் துறையாகிய, 'அறிவியல் தமிழ்', 'இணைய தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி. மொழிபெயப்புத் துறைசார்ந்த வேலைவாய்ப்புத் திறன் பெற்றிருத்தல்

**அலகு - I**

(10மணிநேரம்)

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

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

**கவிதை** : மகாகவி பாரதியார் - பகைவனுக்கு அருள்வாய்

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

**கவிதை** : கரிகாலன் - விடுதலை

**சிறுகதை** : அறிஞர் அண்ணா - செவ்வாழை

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

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

**அலகு - II :**

(10 மணிநேரம்)

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

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 ஆசீதிச்சூடி

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.

TOTAL: 48 HOURS

**Part I TAMIL 2024. Even Sem Arts Karpagam Academy of Higher Education, Coimbatore – 21.**

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

**இதழ்கள்**

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

**CO, PO, PSO Mapping**

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

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

**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs) :**

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

**UNIT-I** a) Poetry – Nagarjun **(9 HOURS)**

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

**UNIT-II** a) Poetry – Sita , Ram **(9 HOURS)**

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

**UNIT-III** a) Poetry – Lakshman, Valmiki **(10 HOURS)**

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

**UNIT-IV** a) Poetry -Vishvaamithra, Thrijada **(10 HOURS)**

- b) Drama –Sikhar Swami,Shakraj
- c) Novel – Udhaybanulaal, Siyaram



d) Grammar – Sambandh Chochak

**UNIT-V**

a) Poetry – Bhagirath , Sagar

**(10 HOURS)**

b) Drama – Khingal , Mihirdev , Prohith

c) Novel – bhalchandra Sinha,Kalyani, Rangili Bai

d) Samuchchaybodhak, Vishmayathibodhak

**TOTAL: 48 HOURS**

**REFERENC BOOKS:**

1. Modern Poetry : Bhoomija

Writer : Nagarjun

Editors : Somdev & shobhakanth

Publisher : Rdha Krishna Publication,New Delhi - 110051

2. Drama : Dhruva Swamini

Writer : Jaysankar Prasad

Publisher : Sakshi Publication

S 16,Naveen Shahdhara,Delhi – 110032

3.Novel : Nirmala

Writer : Premchandh

Publisher : Prabhath Prakashan

4/19 Asaf Ali Road, New Delhi – 110002

4.Grammar : Sugam Hindi Vyakaran

Writer : Pro. Vamsidhar & Dharmapal

Publisher : Siksha Bharathi

Madharsa Road, New Delhi – 110006.

**CO,PO, PSO Mapping**

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

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

|                                            |                                                 |                    |
|--------------------------------------------|-------------------------------------------------|--------------------|
| <b>24LUM201</b>                            | <b>LANGUAGE II: MALAYALAM II</b>                | <b>SEMESTER-II</b> |
| <b>Instruction Hours/week: L:4 T:0 P:0</b> | <b>Marks: Internal:40 External:60 Total:100</b> | <b>4H-3C</b>       |
|                                            | <b>End Semester Exam: 3 Hours</b>               |                    |

**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):**

- 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.

| <b>PART I – MALAYALAM II</b> |                                       |              |
|------------------------------|---------------------------------------|--------------|
| <b>Unit No.</b>              |                                       | <b>Hours</b> |
| <b>I</b>                     | Novel -Enmakaje                       | <b>10</b>    |
| <b>II</b>                    | Novel – Enmakaje                      | <b>10</b>    |
| <b>III</b>                   | Memories – Neermaathalam Poothakaalam | <b>10</b>    |
| <b>IV</b>                    | Memories – Neermaathalam Poothakaalam | <b>9</b>     |
| <b>V</b>                     | Translation(English to Malayalam)     | <b>9</b>     |
|                              | <b>TOTAL</b>                          | <b>48</b>    |

**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

| CO             | 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    | -    | -    | -    | -    | -    |
| <b>Average</b> | -    | 3    | 3    | -   | -   | -   | 3   | -   | -   | -    | -    | 2    | -    | -    | -    | -    | -    |

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs) :**

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

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

Introduction to Sanskrit Prose, Important prose works in Sanskrit

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

Balaramayana – Balakanda

**UNIT III** (10 HOURS)

Balaramayana – Ayodhyakanda

**UNIT IV** (10 HOURS)

Balaramayana – Aranyakanda

**UNIT V** (10 HOURS)

Athmanepada Declension of ending nouns (feminine)

Passages from Sanskrit Self Teacher (Simple sentences)

**TOTAL: 48 HOURS**

**TEXT BOOK:**

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

**CO, PO, PSO Mapping**

| CO             | PO 1       | PO 2       | PO 3       | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 | PSO 1 | PSO 2 |
|----------------|------------|------------|------------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1            | 2          | 3          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO2            | 3          | 3          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO3            | 3          | 2          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO4            | 3          | 3          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO5            | 2          | 2          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| <b>Average</b> | <b>2.6</b> | <b>2.6</b> | <b>2.8</b> | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |

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

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

|                    |                                                                                       |                                                                                                                                                                                                                                                                                    |                   |
|--------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>Unité - I</b>   | a) Leçon<br>b) Communication<br>c) Grammaire<br>d) Verbes<br>e) Lexique<br>f) Culture | - Les loisirs<br>- Parler de ses goûts et de ses préférences<br>- Les adjectifs interrogatifs , Les nombres ordinaux,<br>L'heure, Les pronoms personnels COD<br>-savoir et connaitre<br>- Les loisirs, Les activités quotidiennes ,Les matières<br>- les grands fleuves de france. | <b>(9 HOURS)</b>  |
| <b>Unité - II</b>  | a) Leçon<br>b) Communication<br>c) Grammaire<br>d) Verbes<br>e) Lexique<br>f) Culture | - La routine<br>- Décrire sa journée<br>- Les verbes pronominaux, Les verbes du premier groupe en -e_er,<br>-é_er, -eler, -eter, Le verbe prendre<br>- manger, boire<br>- Le temps et l'heure ,La fréquence<br>- les bandes dessinees.                                             | <b>(9 HOURS)</b>  |
| <b>Unité - III</b> | a) Leçon                                                                              | -Où faire ses courses                                                                                                                                                                                                                                                              | <b>(10 HOURS)</b> |

|                  |                  |                                                                                            |                   |
|------------------|------------------|--------------------------------------------------------------------------------------------|-------------------|
|                  | b) Communication | - Au restaurant : commander et commenter                                                   |                   |
|                  | c) Grammaire     | - Les articles partitifs, Le pronom en (la quantité) très ou beaucoup ? La phrase négative |                   |
|                  | d) Verbes        | - les verbs irréguliers                                                                    |                   |
|                  | e) Lexique       | - Les aliments, Les quantités, Les commerces et les commerçants                            |                   |
|                  | f) Culture       | -Les plats français                                                                        |                   |
| <b>Unité -IV</b> | a) Leçon         | - Découvrez et dégustez                                                                    | <b>(10 HOURS)</b> |

|                  |                  |                                                                                              |                   |
|------------------|------------------|----------------------------------------------------------------------------------------------|-------------------|
|                  | 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 paiement                             |                   |
|                  | f) Culture       | - Le festival du mot                                                                         |                   |
| <b>Unité - V</b> | a) Leçon         | - Tout le monde s'amuse, Les ados au quotidien                                               | <b>(10 HOURS)</b> |
|                  | b) Communication | - Décrire une tenue , Écrire un message amical                                               |                   |
|                  | c) Grammaire     | -Les adjectifs démonstratives, 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 et les accessoires         |                   |
|                  | f) Culture       | - Le pays des gourmands                                                                      |                   |

**TOTAL: 48 HOURS**

#### REFERENCE BOOKS:

1. Cocton Marie –Noëlle , Duplex Dorothee, Heu Elodie , Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de français**, Didier, paris.2015.
2. Cocton Marie – Noëlle, Duplex, Heu Elodie, Kasazian Emilie ,Ripaud Delphine, **Saison 1 – Cahier d'activités** , Dider ,Paris , 2015
3. Anne Akyüz,Bernadette Bazelle- Shahmael,JoëlleBonenfant, Marie- Françoise Gliemenn,**Les exercices de grammaire**,Hachette FLE, Paris,2005
4. Christian Beaulieu, Je **pratique, Exercices de grammaire A1**, Dider,Paris,2015
5. 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

| CO             | 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        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Average</b> | <b>--</b> | <b>2.5</b> | <b>2.5</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>2</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

**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: 3Hours

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES (CO):**

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

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

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

**UNIT-I****(8 HOURS)****LISTENING** : Listening for Pleasure**SPEAKING** : Developing speaking skills**READING** : Reading strategies**WRITING** : Developing a story with pictures**LITERATURE**: Refuge Mother and Child by Chinua Achebe (Poetry)**GRAMMAR** : Voice**UNIT- 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

| CO             | 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        | -    | -    | -    | -    | -    | -    | -    | -    |
| <b>Average</b> | --  | <b>2.5</b> | <b>2.5</b> | -   | -   | -   | -   | -   | <b>2</b> | -    | -    | -    | -    | -    | -    | -    | -    |

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

**PREREQUISITES:**

- Concept of partnerships, partnership deed, different accounting practices for branches and departments, basic accounting standards.

**COURSE OBJECTIVES**

- Understand and apply accounting procedures for partnership changes, including admission, retirement, dissolution, and insolvency of partners.
- Analyze and apply accounting principles for branch and departmental accounts, as well as hire purchase and installment accounting methods.
- Understand, apply, and analyze theoretical concepts and practical problems related to Accounting Standards AS-1, AS-2, AS-7, AS-9, AS-10, and AS-11.

**COURSE OUTCOMES:**

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

| COs | Course Outcomes                                                                                                                                                               | Blooms Level |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the concept of partnership and the accounting procedure during the admission of a partner.                                                                         | Understand   |
| CO2 | Applying accounting procedures for the retirement of partners and dissolution of partnerships, ensuring accurate financial adjustments and compliance with legal requirements | Apply        |
| CO3 | Acquire knowledge on accounting treatment on insolvency of partners                                                                                                           | Understand   |
| CO4 | Analyze and apply accounting principles for branch and departmental accounts, and evaluate hire purchase and installment accounting methods                                   | Apply        |
| CO5 | Understand, apply, and analyze the theoretical concepts and practical problems related to Accounting Standards AS-1, AS-2, AS-7, AS-9, AS-10, and AS-11.                      | Analyse      |

**UNIT I - PARTNERSHIP****(20 HOURS)**

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

**UNIT II - RETIREMENT OF PARTNER (20 HOURS)**

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

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

**UNIT III - INSOLVENCY OF PARTNERS (20 HOURS)**

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

**UNIT IV - BRANCH AND DEPARTMENTAL ACCOUNTS**

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.

**Hire Purchase and Installment accounting:** Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting (18 HOURS)

**UNIT V**

Accounting standards: AS- 1,2,7,9,10,11 - Theory and problems (18 HOURS)

**TOTAL: 96 HOURS**

**Note: Theory 20% and Problems 80%**

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

1. Gupta, R.L., (2014), *Advanced Accountancy*. Sultan Chand and Sons, New Delhi
2. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017), *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
3. Arulanandam, M.A., & Raman, K.S. (2016), *Advanced Accountancy*, Vikas Publishers, New Delhi.
4. Gupta, R.L., & Rathaswamy. (2014), *Advanced Accounting*. Sultan Chand & Sons, New Delhi.

**WEBSITES:**

1. [https://swayam.gov.in/nd2\\_ccc20\\_mg16/preview](https://swayam.gov.in/nd2_ccc20_mg16/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   | -   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO2 | 3   | -   | -   | 3   | -   | -   | -   | -   | -   | -    | -    | -    | 3    | -    | -    | 1    | 1    |
| CO3 | 2   | -   | 2   | -   | -   | 1   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO4 | 3   | -   | -   | 3   | 3   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO5 | 3   | -   | -   | 2   | 3   | -   | -   | -   | 2   | 2    | -    | -    | -    | -    | -    | 1    | 1    |
| AVG | 2.8 | -   | 2   | 2.6 | 3   | 1   | -   | 2   | 2   | 2    | -    | -    | 3    | -    | -    | 1    | 1    |

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

**PREREQUISITES:**

- Basic algebraic operations, solving equations, algebraic expressions, mathematical functions, basics of differentiation and integration, measures of central tendency and variation, simple and compound interest calculations, types of matrices

**COURSE OBJECTIVES (CO):**

- Describe fundamental concepts and applications of statistics in business, including measuring dispersion.
- Prepare students to use statistical processes to solve business challenges and understand issues in constructing index numbers.
- Learn how correlation and regression are applied to business operations.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                                                                              | Blooms Level |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Utilize the concept of matrices, differential calculus to 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 (18 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 (18 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 (16 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****(16 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 (16 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: 84 HOURS****TEXT BOOKS:**

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

**REFERENCE BOOKS:**

1. Gupta S.P and Gupta P.K. (2013), Business Statistics and Business Mathematics, S.Chand Publishing, New Delhi.
2. Mariappan (2015), Business Mathematics, 1<sup>st</sup> Edition, Pearson Education, New Delhi.
3. Sharma J.K, (2014) Business statistics, 4<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
4. Navaneetham, PA (2019). Business Mathematics and Statistics, Jai Publishers, Trichy

**WEBSITES:**

1. [https://www.youtube.com/watch?v=TGo0\\_eIEFoA](https://www.youtube.com/watch?v=TGo0_eIEFoA)
2. [https://www.youtube.com/watch?v=lBB4stn3exM&list=PLU6SqdYcYsfLeej\\_640C9vsR5FgmUF5Up](https://www.youtube.com/watch?v=lBB4stn3exM&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



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

Marks:Internal:40 External:60 Total:100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Stock items, stock groups, units of measurement, and methods of inventory valuation (FIFO and LIFO).

**COURSE OBJECTIVES (CO):**

- Understand and manage various accounting processes, including accounts heads, vouching, inventory valuations, TDS, payroll, and GST invoice entries in accounting software.
- Classify items under appropriate heads and generate financial, TDS, and payroll reports to evaluate outputs.
- Communicate and document outputs effectively, identifying objectives and outcomes for each exercise, and apply computerized systems for lifelong learning.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                                                           | Blooms Level |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Familiarize on the account's heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software                                         | Understand   |
| CO2 | Classify the items under items heads                                                                                                                                      | Analyze      |
| CO3 | Generate the financial Reports, TDS and pay roll reports and evaluate the output.                                                                                         | Evaluate     |
| CO4 | To enter the different types GST invoices in tally                                                                                                                        | Apply        |
| 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. **(8 HOURS)**
2. Create an Accounting voucher with example in tally. **(8 HOURS)**
3. Create different types of GST Invoices in Tally. **(8 HOURS)**
4. Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally **(8 HOURS)**
5. Create Stock Group, Stock Items and Unit of Measurement in Tally. **(8 HOURS)**
6. Create an Inventory and Manufacturing Vouchers. **(8 HOURS)**
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally **(6 HOURS)**
8. Create a payroll in tally with suitable example. **(6 HOURS)**
9. Do the following exercise with the example that given below **(12 HOURS)**

- ❖ 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:**

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

### 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

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

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

**UNIT I - INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS****(5 HOURS)**

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

**UNIT II - NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES****(5 HOURS)**

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

### **UNIT III - BIODIVERSITY AND ITS CONSERVATION**

**(5 HOURS)**

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

### **UNIT IV - ENVIRONMENTAL POLLUTION**

**(4 HOURS)**

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

### **UNIT V - SOCIAL ISSUES AND THE ENVIRONMENT**

**(5 HOURS)**

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

**TOTAL: 24 HOURS**

#### **TEXT BOOKS:**

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

#### **REFERENCE BOOKS:**

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

- 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**

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

**அலகு - 2 தமிழின் தொன்மை****(12 மணிநேரம்)**

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

**அலகு - 3 தமிழர் வாழ்வியல்****(10 மணிநேரம்)**

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

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

கட்டடக்கலை தோற்றுவாய் - முதற்கலை - கட்டடக்கலையின்

பழைமை – புதிய கற்காலம் – சங்ககாலம் – கோயில்கள் – அரண்மனைகள் – கோட்டைகள் – வீடுகள் – நீர்ப்பாசனக் கட்டடக்கலை – தமிழர் கட்டடக்கலையின் 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](http://www.tvu.org.in)
2. [www.maduraitamilproject.com](http://www.maduraitamilproject.com)

### இதழ்கள்

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

### CO, PO, PSO Mapping

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

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



**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs):**

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

|                 |                                                                                                                                        |                   |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>UNIT-I</b>   | a) Story – Bade Ghar Ki Beti<br>b) Hindi Bhasha Ka Vikas<br>c) Novel – Ramnath,Jalpa<br>d) Letter Writing –Personal Letter             | <b>(9 HOURS)</b>  |
| <b>UNIT-II</b>  | a) Story – Puraskar<br>b) Kaal Vibhajan , Char Prakar<br>c) Ramesh Babu ,Devdeen<br>d) Letter Writing – Leave Letter                   | <b>(9 HOURS)</b>  |
| <b>UNIT-III</b> | a) Story – Usne Kaha Tha<br>b) Literature – Adhikaal<br>c) Indhubhooshan, Rathna,Johra<br>d) Letter Writing – Letter for the Publisher | <b>(10 HOURS)</b> |
| <b>UNIT-IV</b>  | a) Story – Paanchminte<br>b) Poorva Madhya Kaal<br>c) Manibhooshan,Dhayanath,Rameshwari                                                | <b>(10 HOURS)</b> |

d) Letter Writing – Application for job

**UNIT-V** a) Story – kafan

**(10 HOURS)**

b) Reethi Kaal, Adhunik Kaal

c) Dheen Dhayal, Manaki,

d) Letter Writing – Complaint Letter

**TOTAL: 48 HOURS**

### REFERENCE BOOKS

1. Story : Kahani Manjari

Publisher : D.B.Hindi Prachar Sabha

T.Nagar , Chennai – 600017

2. History of Hindi

Literature : Hindi Sahithya ka Saral Ithihas

Writer : Rajnath Sharma.A

Publisher : Vinoth Pusthak Mandir

Agra – 02

3. Novel : Gaban

Writer : Premchandh

Publisher : Rajkamal Prakashan

New Delhi – 110002

4. Letter Writing : Sumitha Hindi Nibandh Aur Pathra Lekhan

Writer : Sri Sharan

Publisher : Kalda Publication

Mukhar Ji Nagar, Delhi - 09

### CO, PO, PSO Mapping

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

**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):**

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

**COURSE OUTCOME(COs):**

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

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

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

1. Kavitha SahithyaCharitram-Dr.M.Leelavathi (Kerala SahithyaAcademy,Trichur)
2. Kavitha Dwani-Dr.M.Leelavathi (D.C.Books, Kottayam)

3. Aadhunika Sahithyacharithram Prasthanangalilude-Dr.K.M.George (D.C.Books, Kottayam)  
 4. Padya Sahithya Charithram – T.M.Chummar (Kerala Sahithya Academy, Trichur)

### CO, PO, PSO Mapping

| CO             | 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   | -   | -   | -   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |
| <b>Average</b> | 3   | 2.5 | 2   | 2   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs) :**

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

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

History of Sanskrit Drama and its origin.

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

Important Sanskrit Dramas and important authors.

**UNIT III****(10 HOURS)**

Text Prescribed: “Dutavakyam” of Bhasa, (First half)

**UNIT IV****(10 HOURS)**

Text Prescribed: “Dutavakyam” of Bhasa, (Second half)

**UNIT V****(10 HOURS)**

Translation : From the known passages of the above text.

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

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

**CO, PO, PSO Mapping**

| CO             | PO 1       | PO 2       | PO 3       | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 | PSO 1 | PSO 2 |
|----------------|------------|------------|------------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1            | 2          | 2          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO2            | 2          | 3          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO3            | 3          | 2          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO4            | 3          | 2          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO5            | 2          | 2          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| <b>Average</b> | <b>2.6</b> | <b>2.6</b> | <b>2.8</b> | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |

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

**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES (CO):**

The objectives of this course are

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

**COURSE OUTCOMES (COs):**

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

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

**Unit – I****(9 HOURS)**

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

**Unité – II****(9 HOURS)**

- a) Leçon -• On vend ou on garde ?
- b) Communication -Demander des renseignements touristiques

c) – Grammaire - Le pronom y (le lieu), La position des pronoms compléments Les verbes du premier groupe en -ger et -cer,

d) Les verbes ouvrir et accueillir

e) Lexique - Les points cardinaux, Les prépositions de lieu (2)

f) Culture –Le français : une ouverture sur le monde

### **Unité – III**

**(10 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**

### **REFERENCE BOOKS:**

1. Cocton Marie –Noëlle , Duplex Dorothée, Heu Elodie , Kasazian Emilie, Ripaud Delphine, **Saison 1- Méthode de français**, Didier, Paris, 2015.
2. Cocton Marie – Noëlle, Duplex, Heu Elodie, Kasazian Emilie , Ripaud Delphin, **Saison 1 – Cahier d'activités** , Dider , Paris , 2015
3. Anne Akyüz, Bernadette Bazelle- Shahmael, Joëlle Bonenfant, **Marie- Françoise Gliemenn, Les exercices de grammaire, Hachette FLE, Paris, 2005**
4. Christian Beaulieu, **Je pratique**, Exercices de grammaire A1, Dider, Paris, 2015
5. 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

| CO             | 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        | -          | -        | -        | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |
| <b>Average</b> | <b>3</b> | <b>2.5</b> | <b>2</b> | <b>2</b> | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES (CO):**

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

**Course Outcomes (COs):**

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

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

**UNIT-I****(8 HOURS)**

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

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

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

**UNIT-III (7 HOURS)**

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

**UNIT- IV (7 HOURS)**

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

**UNIT-V (7 HOURS)**

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

**TOTAL: 36 HOURS****TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**WEB SITES:**

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

**CO, PO, PSO Mapping**

| CO             | 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        | -          | -        | -        | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |
| <b>Average</b> | <b>3</b> | <b>2.5</b> | <b>2</b> | <b>2</b> | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |

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

24PAU301

CORPORATE ACCOUNTING

SEMESTER - III

7H-5C

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

Marks: Internal:40 External: 60 Total: 100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Corporate financial structures, valuation methods for shares and goodwill, insolvency and liquidation.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                | Blooms Level |
|-----|------------------------------------------------------------------------------------------------|--------------|
| CO1 | Recollecting the basic concepts and terms of corporate accounting.                             | Remember     |
| CO2 | Understand the accounting treatment of raising funds and redemption                            | Understand   |
| CO3 | Practicing students with the basis of preparing financial statements of joint stock companies. | Apply        |
| CO4 | Appraising the skills in evaluation of goodwill & share of a company                           | Analyze      |
| CO5 | Creating the knowledge of liquidation of Company accounts.                                     | Create       |

**UNIT I - SHARE CAPITAL SHARE****(16 HOURS)**

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.

**UNIT II - PREFERENCE SHARE AND DEBENTURES****(17 HOURS)**

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).

**UNIT III - FINANCIAL STATEMENT OF COMPANIES****(17 HOURS)**

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form – Schedule III of Companies Act 2013) Calculation of Managerial Remuneration (Basic adjustments).

**UNIT IV - VALUATION OF SHARES AND GOODWILL: VALUATION OF SHARES****(17 HOURS)**

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

**UNIT V - LIQUIDATION OF COMPANIES INSOLVENCY AND BANKRUPTCY ACT  
(THEORY ONLY) (17 HOURS)**

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts –  
Preparation of Liquidators Final Statement of Account

**TOTAL: 84 HOURS**

**TEXT BOOKS:**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol.II. 20<sup>th</sup> Edition, S. Chand & Co., New Delhi
2. Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr. Suneel K Maheshwari (2018), Corporate Accounting, 6<sup>th</sup> Edition, Vikas Publishing, New Delhi

**REFERENCE BOOKS:**

1. Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai
2. Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8<sup>th</sup> Edition, Vol. I, Kalyani Publishers, New Delhi.
3. Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8<sup>th</sup> Edition, Vol. I, Kalyani Publishers, New Delhi.
4. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting, 2<sup>nd</sup> Edition, S.Chand and Sons, New Delhi

**WEBSITES:**

1. [https://swayam.gov.in/nd2\\_imb20\\_mg32/preview](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   | 1   | 2   | 1   | 2   | -   | -   | -   | -   | 2    | -    | -    | -    | -    | 3    | 1    | 1    |
| CO2 | 3   | -   | 2   | 2   | 3   | -   | -   | -   | -   | 2    | -    | -    | -    | -    | 2    | 1    | 1    |
| CO3 | 3   | 2   | 2   | 3   | 3   | 2   | 2   | -   | -   | 3    | -    | -    | -    | 2    | 3    | 1    | 1    |
| CO4 | 3   | 2   | 3   | 3   | 3   | 2   | 2   | -   | -   | 3    | -    | -    | -    | -    | 3    | 1    | 1    |
| CO5 | 3   | 2   | 3   | 3   | 3   | 2   | 2   | -   | -   | 2    | -    | -    | -    | -    | 3    | 1    | 1    |
| AVG | 3   | 1.7 | 2.4 | 2.4 | 2.8 | 2   | 2   | -   | -   | 2.4  | -    | -    | -    | 2    | 2.8  | 1    | 1    |

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

**PREREQUISITES:**

- Legal principles, contract law, valid contract, modes of discharge, breach, and remedies, basic concepts of cyber law and intellectual property rights.

**COURSE OBJECTIVES:**

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

**COURSE OUTCOMES:**

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

| COs | Course Outcomes                                                                                                                                         | Blooms Level |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Explain the essentials of a valid contract, including offer and acceptance, consideration, contractual capacity, free consent, and legality of objects. | Understand   |
| CO2 | Describe the nature and characteristics of a partnership, including rights, duties, implied authority, and dissolution.                                 | Understand   |
| CO3 | Assess the legal implications of different types of endorsements and the crossing of cheques in business transactions.                                  | Evaluate     |
| CO4 | Examine the components of an LLP agreement and the process of incorporation.                                                                            | Analyse      |
| CO5 | Apply the principles of contract law, partnership law, and LLP regulations to hypothetical business situations.                                         | Apply        |

**UNIT I - THE INDIAN CONTRACT ACT, 1872****(15 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****(15 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 (12 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 (15 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 (15 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: 72 HOURS****TEXT BOOK:**

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

**REFERENCE BOOKS:**

1. Kuchhal, M.C and Vivek Kuchhal (2018), Business Law, Vikas Publishing House, New Delhi.
2. SN Maheshwari and SK Maheshwari (2014), Business Law, National Publishing House, New Delhi.
3. Agarwal S K, (2021), Business Law, Sahitya Bhawan Publicaitons, Agra
4. P C Tulsian and Bharat Tulsian (2017), Business Law, McGraw Hill Education, New Delhi
5. Sharma, J.P. and Sunaina Kanojia (2017), Business Laws, Ane Books Pvt. Ltd., New Delhi

**WEBSITES:**

<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**

**PRE-REQUISITE:**

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](https://www.uvm.edu/sites/default/files/community_engagement_handout.pdf) (Community Engagement)
3. [https://www.atsdr.cdc.gov/communityengagement/pce\\_concepts.html](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    |
| Average | -   | -   | -   | -   | -   | 3   | -   | -   | -   | -    | 2    | 3    | 3    | -    | -    | -    | 2    |

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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Financial reporting standards (like IFRS), the preparation of financial statements, transactional accounting for assets, revenue recognition principles, and financial statement analysis techniques.

**COURSE OBJECTIVES (CO):**

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

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

| Cos | Course Outcomes                                                                                                          | Blooms Level |
|-----|--------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the use and application of the IFRS (and Ind. AS 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****(18 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****(18 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****(16 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 (16 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 (16 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:84 HOURS**

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**CO, PO, PSO Mapping**

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

**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: 3Hours

**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  $\pi$ , 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    | 3    | -    | -    | 2    | -    | 2    |
| CO2     | -   | -   | -   | -   | -   | -   | -   | -   | 2   | -    | 3    | -    | -    | -    | -    | -    | -    |
| CO3     | -   | -   | -   | -   | -   | -   | -   | -   | -   | -    | 3    | -    | -    | -    | -    | -    | 2    |
| CO4     | -   | -   | -   | -   | -   | -   | -   | -   | 2   | -    | 3    | 3    | -    | -    | -    | -    | -    |
| CO5     | -   | -   | -   | -   | -   | -   | -   | -   | -   | -    | 3    | 3    | 1    | -    | 2    | -    | 2    |
| Average | -   | -   | -   | -   | -   | -   | -   | -   | 2   | -    | 3    | 3    | 1    | -    | 2    | -    | 2    |

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

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

Marks:Internal:100 External:- Total: 100

End Semester Exam: - Hours

**PREREQUISITES:**

- Basic communication skills, interpersonal skills, and an awareness of workplace etiquette and professionalism.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                             | Blooms Level |
|-----|---------------------------------------------------------------------------------------------|--------------|
| CO1 | Explore career alternatives prior to graduation & integrate 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.
- ஐம்பெருங்காப்பியங்கள் ஐஞ்சிறுகாப்பியங்களின் சிறப்பை உணர்தல்.
- பிற அறநூல்களின் கருத்துக்களைத் தெரிந்து கொள்ளுதல்.
- செம்மொழியின் சிறப்பையும், தொன்மையையும் அறிதல்.

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

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

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

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

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

தமிழகத்தில் பக்தி இயக்கத்தின் தோற்றமும் வளர்ச்சியும்-பன்னிரு



திருமுறைகளும், பதிநான்கு சித்தாந்த சாத்திரங்களும்-திவ்யப்பிரபந்தமும், இராமானுஜ நூற்றந்தாதி முதலான வைணவ இலக்கியங்களும்.

**அலகு: 4 சிற்றிலக்கியங்களும் இக்கால இலக்கியங்களும் (10 மணிநேரம்)**

குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு, மதுரை மீனாட்சியம்மை பிள்ளைத்தமிழ், மதுரை சொக்கநாதர் தமிழ்விடு தூது, அழகர் கிள்ளைவிடு தூது முதலான சிற்றிலக்கிய வரிசை-தமிழில் புதுக்கவிதை இயக்கங்களின் தோற்றமும் வளர்ச்சியும்-தமிழ்ப் புதுக்கவிதை வடிவங்கள்-தமிழின் நாடக இலக்கியங்கள்- மனோண்மணீயம் - தமிழின் உரைநடை இலக்கிய வளர்ச்சி- தமிழின்பம் முதலான உரைநடை நூல்கள்-தமிழில் சிறுகதை இலக்கிய வளர்ச்சி-இருபதாம் நூற்றாண்டுச் 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](http://www.tvu.org.in)
2. [www.maduraitamilproject.com](http://www.maduraitamilproject.com)

## இதழ்கள்

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

## CO, PO, PSO Mapping

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

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

**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs):**

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

|                 |                                                                                                                                      |                   |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>UNIT-I</b>   | a) Poetry – Lakshmanan ke Bare Me<br>b) Bharath ka Bhagya<br>c) Essay – Dhokha<br>d) Translation – Lesson – 1 to 3                   | <b>(9 HOURS)</b>  |
| <b>UNIT-II</b>  | a) Poetry – Soorpanakha Ki Visheshatha<br>b) Bahu Ki Vida<br>c) Essay – Jabaan<br>d) Translation– Lesson – 4 to 6                    | <b>(9 HOURS)</b>  |
| <b>UNIT-III</b> | a) Poetry– Kavya Ke AdharPar<br>b) Reed Ki Haddi<br>c) Essay – Kya Janvar Bhee Sochthi Hai<br>d) translation– Lesson – 7 to 9        | <b>(10 HOURS)</b> |
| <b>UNIT-IV</b>  | a) Khanda Kavya Ke Adhar Par Panchavati<br>b) Rajputni Ka Badhala<br>c) Essay – Shradha-Bhakthi<br>d) Translation– Lesson – 10 to 12 | <b>(10 HOURS)</b> |
| <b>UNIT-V</b>   | a) Kavya Ke Adhar Par Prakruthik Varnan                                                                                              | <b>(10 HOURS)</b> |

- b) Bheem Aur Raakshas  
 c) Essay – Adhunik Nari  
 d) Translation – Lesson –13 to 15

**TOTAL: 48 HOURS**

**REFERENCE BOOKS:**

1.Poetry : Panchavati

Writer : Mythili Sharan Guptha

Publisher : Bharathiya Sahithya Sangrah

Kanpur – 208002, Uttar Pradesh

2.One Act Play : Adarsh Akanki

Publisher : D.B.Hindi Prachar Sabha

T. Nagar, Chennai – 600017, Tamil Nadu

3.Essay : Nibandh Nishchay

Editor : Dr.Sharadh Ranjan

Publisher : Hindi Sahithya Sammelan Prayag

12.Sammelan Marg, Illahabadh

4.Translation : Anuvadh Abhyas – III

Publisher : D.B.Hindi Prachar Sabha

T.Nagar, Chennai – 600017, Tamil Nadu

**CO, PO, PSO Mapping**

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

**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):**

- 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        |
|          | <b>TOTAL</b>               | <b>48</b> |

**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)  
Nataroopacharcha, Kattumadam Narayanan (NBS, Kottayam)

4.Chalachithrasameeksha–Vijayakrishanan.

5. Cinemayude Paadangal-VisakalanavumVeekshanavum – Jose-K.Manual.

### 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   | -   | -   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |
| <b>Average</b> | 3   | 3   | -   | 2   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | -    | -    |

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

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES(CO):**

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

**COURSE OUTCOMES(COs) :**

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

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

Introduction to Sanskrit Lyrics and erotic literature.

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

Devotional Literature, Important works

**UNIT III** (10 HOURS)  
Krishnakarnamrita of Leelasuka (Second Section only)

**UNIT IV** (10 HOURS)  
Grammar – Past tense, Declension of personal pronouns

**UNIT V** (10 HOURS)  
Simple sentences from Sanskrit Self Teacher

**TOTAL: 48 HOURS**

**TEXT BOOK:**

Krishnakarnamrita of Leelasuka Sri Ramakrishna Mud Mylapore, Chennai.

**CO, PO, PSO Mapping**

| CO             | PO 1       | PO 2       | PO 3       | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PO 13 | PO 14 | PO 15 | PSO 1 | PSO 2 |
|----------------|------------|------------|------------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1            | 2          | 3          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO2            | 3          | 2          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO3            | 2          | 3          | 3          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO4            | 3          | 2          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| CO5            | 3          | 2          | 2          | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |
| <b>Average</b> | <b>2.6</b> | <b>2.6</b> | <b>2.8</b> | -    | -    | -    | -    | -    | -    | -     | -     | -     | -     | -     | -     | -     | -     |

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



**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COS):**

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

| COs | Course Outcomes                                                                                                | Blooms Level |
|-----|----------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | make the students proficient communicators in French.                                                          | Apply        |
| CO2 | develop learners' ability to understand French.                                                                | Understand   |
| CO3 | understand the nuances of listening, speaking and reading French.                                              | Understand   |
| CO4 | prepare the learners to face situations with confidence and to seek employment in the modern globalized world. | Apply        |
| CO5 | build the students' ability to listen and to speak French better.                                              | Apply        |

**Unite – I****(9 HOURS)**

- a) Leçon – On fait le ménage !
- b) Communication - Protester et réagir
- c) Grammaire - Le présent progressif, Les pronoms possessifs  
La phrase négative (3)
- d) Lexique –• Le logement, La maison, Les pièces
- e) Culture – Paris et ses symboles

**Unite – II****(9 HOURS)**

- a) Leçon – À propos de logement
- b) Communication – Exprimer l'intérêt et l'indifférence
- c) Grammaire – Quelques adjectifs et pronoms indéfinis

- Les verbes lire, rompre et se plaindre
- d) Lexique – Meubles et équipement, Les tâches ménagères
- e) Culture – Les fêtes et les traditions en France
- 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  
• La météo
- e) Culture – Le français hors de France

**TOTAL: 48 HOURS**

**REFERENCE BOOKS:**

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

**WEBSITES :**

- <http://enseigner.tv5monde.com/>
- [bonjourdu monde.com /exercices/contenu/le – francais-du- tourisme.html](http://bonjourdu monde.com/exercices/contenu/le-francais-du-tourisme.html)
- <http://www.bonjurdefrance.com/>
- <https://www.lepointdufle.net/>

### CO, PO, PSO Mapping

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

**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: 3Hours

**PREREQUISITE:**

Not required

**COURSE OBJECTIVES(CO):**

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

**Course Outcomes (COs):**

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

| COs | Course Outcomes                                                                                                | Blooms Level |
|-----|----------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | make the students proficient communicators in English.                                                         | Apply        |
| CO2 | develop learners' ability to understand English.                                                               | Understand   |
| CO3 | understand the nuances of listening, speaking and reading English.                                             | Understand   |
| CO4 | prepare the learners to face situations with confidence and to seek employment in the modern globalized world. | Apply        |
| CO5 | build the students' ability to listen and to speak English better.                                             | Apply        |

**UNIT-I****(8 HOURS)**

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

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

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

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

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

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

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

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

Punctuation Marks- Figures of Speech

**TOTAL: 36 HOURS****TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB SITES:**

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

**CO, PO, PSO Mapping**

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

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

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

Marks: Internal:40 External: 60 Total: 100

End Semester Exam: 3Hours

**PREREQUISITE:**

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

**COURSE OBJECTIVES:**

- 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:**

**Upon completion of this course, the student 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****(17 HOURS)**

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

**UNIT IV - LIFE INSURANCE****(17 HOURS)**

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

**UNIT V- HOLDING COMPANY ACCOUNTS****(17 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)

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

**TOTAL: 84 HOURS**

**TEXT BOOK:**

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

**REFERENCE BOOK:**

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications,13<sup>th</sup> 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    |
| <b>Average</b> | 3   | -   | 1   | 3   | 2   | 2   | -   | 2   | -   | 2    | 1    | -    | 2    | -    | -    | -    | -    | 1    | 1    |

**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

**PREREQUISITES:**

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

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

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

**UNIT I - BASIC CONCEPTS****(14 HOURS)**

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

**UNIT II - COMPUTATION OF INCOME FROM SALARY AND HOUSE PROPERTY****(15 HOURS)**

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



**UNIT III - COMPUTATION OF INCOME – PROFITS AND GAINS FROM BUSINESS AND PROFESSION (15 HOURS)**

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

**UNIT IV - COMPUTATION OF INCOME FROM OTHER SOURCES (14 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 (14 HOURS)**

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

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

**TOTAL: 72 HOURS**

**TEXT BOOKS:**

1. Dr. Vinod.K.Singhania, Dr Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt. Limited, New Delhi.
2. Gaur and Narang (2021), Income Tax Law and Practice, 51<sup>st</sup> Edition, Kalyani Publishers, Chennai.

**REFERENCE BOOKS:**

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

**WEBSITES:**

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

## CO, PO, PSO Mapping

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

**PREREQUISITES:**

- Students should be familiar with various types of securities like stocks, bonds, derivatives, money market instruments such as Treasury bills and commercial paper, mortgage-backed securities and high-yield bonds.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

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

**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    | -    | 3    | 1    | 1    |

**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: 3Hours

**PREREQUISITES:**

- Corporate law, business entities, basic legal principles, business structures, and the regulatory environment governing companies.

**COURSE OBJECTIVES (CO):**

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

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

| COs | Course Outcomes                                                                                                 | Blooms Level |
|-----|-----------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the Concept of laws related to constitution of 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 company.

**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, 23<sup>rd</sup> Edition, Taxmann Publication, New Delhi.
2. Milind Kasodekar, Shilpa Dixit, Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4<sup>th</sup> 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, 22<sup>nd</sup> Edition, Taxmann Publication, New Delhi.
2. M.C Bhandari (2018), Guide to Company Law Procedures, 24<sup>th</sup> 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**

24VAC401 CYBER SECURITY AND UNIVERSAL HUMAN VALUES

SEMESTER-IV  
1H - 1C

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

**PREREQUISITE:**

Not Required

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (CO's):**

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

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

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

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

**UNIT II - PUBLIC KEY CRYPTOGRAPHY AND HASH 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.sanipanhar.com/India%20Wins%20Freedom%20%20Maulana%20Abul%20Kalam%20Azad>
3. <https://estudentdavedanta.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          | <b>1</b>   |
| <b>Average</b> | <b>1</b> | <b>-</b> | <b>2</b> | <b>2</b> | <b>2</b> |     | <b>3</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>3</b> | <b>-</b> | <b>-</b> | <b>2.4</b> | <b>2.5</b> | <b>1.3</b> |

**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:**

- Direct costs, indirect costs, fixed costs, variable costs, marginal costing, absorption costing, and relevant costing.

**COURSE OBJECTIVES (CO):**

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

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

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

## **UNIT I - INTRODUCTION**

**(19HOURS)**

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

## **UNIT II - ELEMENTS OF COST: MATERIAL AND LABOR**

**(20 HOURS)**

Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. **Labour:** Accounting and Control of labour cost. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

## **UNIT III - ELEMENTS OF COST: OVERHEADS –**

**(19 HOURS)**

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

## **UNIT IV - METHODS OF COSTING**

**(19 HOURS)**

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

## **UNIT V - BOOK KEEPING IN COST ACCOUNTING**

**(19 HOURS)**

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

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

**TOTAL: 96 HOURS**

### **TEXT BOOKS:**

1. SP Jain and KL Narang, Simmi Agrawal, (2016), Cost Accounting Principles and Practice, 25<sup>th</sup>Edition, Kalyani Publishers, New Delhi.
2. M.N Arora, (2013) Cost Accounting – Principles and Practice, 12<sup>th</sup>Edition, Vikas Publishing, New Delhi.

### **REFERENCE BOOKS:**

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

## WEBSITES:

1. [https://swayam.gov.in/nd1\\_noc20\\_mg53/preview](https://swayam.gov.in/nd1_noc20_mg53/preview)

### CO, PO, PSO Mapping

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

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

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

Marks: Internal:40 External: 60 Total:100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Basic taxation principles, income tax concepts, deductions, exemptions, and tax liabilities for different entities like individuals, HUFs, partnerships, companies, and cooperatives.

**COURSE OBJECTIVES (CO):**

- Understand the structure, functions, and jurisdictions of tax authorities, along with assessment procedures and types of income tax returns.
- Apply assessment rules for individuals, Hindu Undivided Families, partnership firms, and associations of persons, and identify allowable deductions under Section 80.
- Assess tax procedures for companies and co-operative societies, and analyze tax collection and recovery processes, including deductions, advance tax, direct payments, recovery modes, and penalties/prosecution implications.

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

| COs | Course Outcomes                                                                                                                                             | Blooms Level |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the structure, functions, and jurisdictions of tax authorities, along with procedures for assessment and types of income tax returns.            | Understand   |
| CO2 | Apply assessment rules and procedures for individuals and Hindu Undivided Families to determine income and tax liabilities.                                 | Apply        |
| CO3 | Analyze assessment procedures for partnership firms and associations of persons, and identify allowable deductions from gross total income under Section 80 | Analyze      |
| CO4 | Assess assessment procedures, tax liabilities, and specific tax provisions for companies and co-operative societies.                                        | Evaluate     |
| CO5 | Analyze tax collection and recovery processes, including deductions, advance tax, direct payments, recovery modes, and penalties/prosecution implications.  | Analyze      |

**UNIT I - TAX ADMINISTRATION****(16 HOURS)**

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

**UNIT II - INDIVIDUALS AND HUF****(18 HOURS)**

Assessment of Individuals - Assessment of Hindu Undivided Family.

**UNIT III - PARTNERSHIP FIRMS AND ASSOCIATION OF PERSONS(16 HOURS)**

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

**UNIT IV- COMPANIES AND CO-OPERATIVE SOCIETIES (18 HOURS)**

Assessment of Companies – Assessment of Co-operative Societies.

**UNIT V - COLLECTION AND RECOVERY OF TAXES (16 HOURS)**

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

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

**TOTAL: 84 HOURS**

**TEXT BOOK:**

1. Gaur and Narang (2021), Income Tax Law and Practice, Kalyani Publishers, Ludhiana

**REFERENCE BOOKS:**

1. Mehrothra (2010), Income Tax Law and Practice, Snow White Publications, New Delhi
2. Jayaprakash Reddy (2010), Taxation, APH Publishing Corporation, New Delhi
3. Dinkare Pagarae (2009), Direct Tax, Sultan Chand and Sons, New Delhi.

**WEBSITES:**

1. <https://www.coursera.org/learn/taxation-business-entities-part-2>

**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    | 2    |
| CO2 | 3   | -   | -   | 2   | 2   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | -    | 2    | 1    |
| CO3 | 3   | -   | 3   | -   | 2   | 1   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| CO4 | 3   | -   | 3   | 2   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 2    | 1    |
| CO5 | 3   | -   | 3   | -   | 2   | -   | -   | -   | -   | -    | -    | -    | 1    | -    | -    | 1    | 2    |
| AVG | 3   | -   | 3   | 2   | 2   | 1   | -   | -   | -   | -    | 1    | -    | 1    | -    | -    | 1.4  | 1.6  |

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

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

Marks: Internal:40 External: 60 Total:100

End Semester Exam: 3Hours

**PREREQUISITES:**

- The roles of auditors, boards of directors, and shareholders, business ethics, cultural influences on ethics

**COURSE OBJECTIVES (CO):**

- Gain knowledge on ethical practices in business and understand professional ethics and ethical values across different cultures.
- Comprehend the social responsibilities of businesses and understand vital concepts of Corporate Governance.
- Gain knowledge on Corporate Social Responsibility and Accountability.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                             | Blooms Level |
|-----|-----------------------------------------------------------------------------|--------------|
| CO1 | Understand vital concepts of Corporate Governance                           | Understand   |
| CO2 | Gain knowledge on ethical practices followed at business                    | Evaluate     |
| CO3 | Understand the professional ethics and ethical values of different cultures | Understand   |
| CO4 | Comprehend social responsibilities of business                              | Evaluate     |
| CO5 | Gain knowledge on Corporate Social Responsibility and Accountability        | Understand   |

**UNIT I - CORPORATE GOVERNANCE****(15 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****(15 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****(14 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 (14 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: 84 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

**WEBSITES:**

[https://swayam.gov.in/nd2\\_ntr19\\_ge06/preview](https://swayam.gov.in/nd2_ntr19_ge06/preview)

**CO, PO, PSO Mapping**

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

**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

**PREREQUISITES:**

- GST, VAT, service tax, and excise duty, supply and demand

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

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

**UNIT I - CONCEPT OF INDIRECT TAXES**

**(12 HOURS)**

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

**UNIT II - CONCEPT OF SUPPLY**

**(12 HOURS)**

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

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

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

**UNIT IV - PROCEDURAL COMPLIANCE UNDER GST****(12 HOURS)**

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

**UNIT V - OVERVIEW OF CUSTOMS ACT****(12 HOURS)**

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

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

**TOTAL: 60 HOURS****TEXT BOOK:**

1. V S Datey, Indirect Taxes Law and Practice (2020), 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/

**WEBSITES:**

1. <https://icmai.in/TaxationPortal/GST/index.php>
2. [https://swayam.gov.in/nd2\\_nou20\\_cm02/preview](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    |
| AVG | 3   | -   | 2   | 3   | 2   | -   | -   | -   | -   | 3    | -    | -    | -    | -    | 3    | 1.2  | 1.2  |

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:**

- Financial markets and instruments, including the stock market, bonds, mutual funds, and other investment vehicles, to appreciate their impact on financial decisions.

**COURSE OBJECTIVES (CO):**

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

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

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

**UNIT I – INTRODUCTION****(12 HOURS)**

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

**UNIT II - TIME VALUE OF MONEY****(12 HOURS)**

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

**UNIT III - FINANCING DECISIONS****(12 HOURS)**

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

**UNIT IV - CAPITAL BUDGETING****(12 HOURS)**

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

**UNIT V - DIVIDEND DECISIONS****(12 HOURS)**

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

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

**TOTAL: 60 HOURS****TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**WEBSITE:**

[https://swayam.gov.in/nd2\\_ccc20\\_mg10/preview](https://swayam.gov.in/nd2_ccc20_mg10/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   | -   | -   | -   | -   | -    | -    | -    | -    | -    | 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: 5 T: 0 P: 0

Marks: Internal:40 External: 60 Total: 100

End Semester Exam: 3Hours

**PREREQUISITES:**

- Financial markets, investment principles, capital markets, asset classes such as equities, fixed income, derivatives, and financial instruments like stocks, bonds, and mutual funds.

**COURSE OBJECTIVES (CO):**

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

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

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

**UNIT I - CAPITAL MARKET****(12 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****(12 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****(12 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****(12 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****(12 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: 60 HOURS****TEXT BOOK:**

1. Security Analysis and Portfolio Management – Punithavathy Pandian – Published by Vikas Publication House Pvt. Ltd. 2009

**REFERENCE BOOKS:**

1. NCMF – Financial Market Beginner’s Module – Published by National Stock Exchange of India
2. Understanding Different Asset Classes – Published by NSDL (National Securities Depository Ltd)
3. Securities Market (Basic) Module – Published by National Stock Exchange of India Limited
4. NISM – Series VII – Securities Operations & Risk Management – Published by National Institute of Securities Markets
5. Introduction to Bond – Published by PIMCO, A company of Allianz.
6. NCMF – Capital Market (Dealers) Module – Published by National Stock Exchange of India.
7. NCFM – FIMMDA – NSE – Debt Market (Basic) Module – Published by National



Institute of Securities Markets

8. Understanding Financial Derivatives – Prof. Manohar V Dansingani, ACMA, CSCA, CSSBBP
9. NCMF – Derivative Market (Dealers) Module – Published by National Stock Exchange of India

**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   | -   | 2.2 | 2   | 2   | 1   | -   | 1   | -   | 3    | -    | -    | -    | -    | 1.6  | 1    | 2    |

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

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

Marks:Internal:100 External:-Total:100

End Semester Exam: -Hours

**PREREQUISITE:**

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

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                             | Blooms Level |
|-----|---------------------------------------------------------------------------------------------|--------------|
| CO1 | Explore career alternatives prior to graduation & integrate 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 | Apply the work experience in real-life situations to create innovative solutions            | Apply        |

**CO, PO, PSO Mapping**

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

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):**

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

**COURSE OUTCOMES (COs):**

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

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

**UNIT I - MANAGEMENT ACCOUNTING****(16 HOURS)**

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

**UNIT II - FINANCIAL STATEMENT ANALYSIS****(17 HOURS)**

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

**UNIT III - STANDARD COSTING****(17 HOURS)**

Standard Costing: Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard

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

**UNIT IV - MARGINAL COSTING AND DECISION MAKING (17 HOURS)**

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

**UNIT V - BUDGETARY CONTROL AND CONTEMPORARY ISSUES (17 HOURS)**

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

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

**TOTAL: 84 HOURS**

**TEXT BOOK:**

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, McGraw Hill Education, New Delhi.

**REFERENCE BOOKS:**

1. [Dr. S N Maheshwari](#), [CA Sharad K Maheshwari](#) & [Dr Suneel K Maheshwari](#)(2018), A Textbook of Accounting for Management, 4<sup>th</sup> Edition S. Chand Publishing, New Delhi.
2. Alnoor Bhimani, Charles T. Horngren, Srikanth M. Datar, Madhav Rajan (2015), Management and Cost Accounting, 6<sup>th</sup> Edition, Pearson Education, New Delhi.
3. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
4. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

**WEBSITE:**

1. [https://swayam.gov.in/nd1\\_noc20\\_mg65/preview](https://swayam.gov.in/nd1_noc20_mg65/preview)

**CO, PO, PSO Mapping**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | 3   | 3   | 1   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 2    | 2    |
| CO2 | 3   | -   | 3   | 3   | -   | -   | -   | -   | -   | 1    | -    | -    | -    | -    | 2    | 2    | 2    |
| CO3 | 3   | -   | 3   | 3   | -   | 1   | -   | -   | 2   | -    | -    | -    | -    | -    | 2    | 2    | 2    |
| CO4 | 3   | -   | 3   | 3   | -   | -   | -   | -   | 2   | -    | -    | -    | -    | -    | -    | 2    | 2    |
| CO5 | 3   | -   | 3   | 3   | -   | -   | 1   | -   | 2   | -    | -    | -    | -    | -    | 2    | 2    | 2    |
| AVG | 3   | -   | 3   | 3   | 1   | 1   | 1   | -   | 2   | 1    | -    | -    | -    | -    | 2    | 2    | 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 possess a basic understanding of labor laws and industrial relations.

**COURSE OBJECTIVES (CO):**

- Gain understanding of different aspects covered by the Factories Act.
- Acquire knowledge about the Industrial Dispute Act.
- Learn about the Employee State Insurance Act, Employee Provident Fund, and protections for workers under the Trade Union Act.

**COURSE OUTCOMES (COs):**

Upon completion of this course, the student 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****(16 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****(14 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****(14 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 BOOK:**

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

**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    |
| 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**

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 basic understanding of auditing principles and financial reporting.

**COURSE OBJECTIVES (CO):**

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

**COURSE OUTCOMES (COs):**

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

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

**UNIT I - INTRODUCTION TO AUDITING****(14 HOURS)**

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

**UNIT II - TYPES OF AUDIT****(16 HOURS)**

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

**UNIT III - VOUCHING****(14 HOURS)**

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

Provisions.

**UNIT IV - COMPANY AUDIT**

**(14 HOURS)**

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

**UNIT V - AUDIT REPORT**

**(14 HOURS)**

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

**TOTAL: 72 HOURS**

**TEXT BOOK:**

1. Tandon, B.N. (2019). Principles of Auditing. New Delhi: S. Chand & Company.

**REFERENCE BOOKS:**

1. Saxena, R.G., Kuriakose, K.K., & Venugopal, S. (2017). Auditing Theory and Practicals. Mumbai: Himalaya Publishing House.
2. Saxena. (2009). Principles and practices of Auditing. Mumbai: Himalaya Publishing House.
3. Kamal Gupta. (2010). Contemporary Auditing. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
4. Ramaswamy, M.S. (2010). Principles and Practices of Auditing. New Delhi: Vikas Publishing House Pvt Ltd.

**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    |
| CO2 | -   | -   | 2   | 2   | -   | -   | -   | -   | 2   | -    | -    | -    | -    | -    | -    | 3    | 3    |
| CO3 | -   | 1   | -   | -   | -   | 1   |     | 1   | -   | -    | -    | -    | -    | -    | -    | 3    | 3    |
| CO4 | -   | -   | -   | -   | -   | -   | 3   |     | -   | -    | -    | 3    | 3    | -    | -    | 3    | 3    |
| CO5 | -   | -   | -   | 2   | -   | -   | -   | 2   | -   | -    | -    | -    | -    | -    | 2    | 3    | 3    |
| AVG | 3   | 1   | 2   | 2   | -   | 1   | 3   | 3   | 2   | 3    | 3    | 3    | 3    | -    | 2    | 3    | 3    |

**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):**

- Gain understanding of Investment Banking Operations.
- Acquire knowledge about the services provided by Investment Banks.
- Comprehend Risks and Market Data Providers.

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

| COs | Course Outcomes                                                           | Blooms Level |
|-----|---------------------------------------------------------------------------|--------------|
| CO1 | Acquire knowledge on the Investment Banking Operations.                   | Understand   |
| CO2 | Gain knowledge on services offered by Investment Bank.                    | Understand   |
| CO3 | Understand about Risks & Market Data Providers.                           | Evaluate     |
| CO4 | Know about the Trade Life Cycle.                                          | Understand   |
| CO5 | Apply the fund administration knowledge to manage the financial resources | 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 – RISK****(12 HOURS)**

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

**UNIT IV - TRADE LIFE CYCLE****(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****(12 HOURS)**

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

**TOTAL: 60 HOURS****TEXT BOOKS:**

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

**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 Service s, 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    | -    | 1    | 1    |
| CO2 | 3   | -   | -   | 3   | 2   | -   | -   | -   | -   | 2    | 1    | -    | -    | -    | -    | 1    | 1    |
| CO3 | 3   | -   | 1   |     | 2   | 1   | -   | -   | 1   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO4 | 3   | 1   | -   | 3   | -   | -   | 1   | -   | -   | 2    | -    | -    | -    | -    | -    | 2    | 2    |
| CO5 | 3   | -   | -   | 3   | 2   | -   | -   | -   | -   | 2    | -    | -    | -    | 1    | -    | 2    | 2    |
| AVG | 3   | 1   | 1   | 3   | 2   | 1   | 1   | -   | 1   | 2    | 1    | -    | -    | 1    | -    | 1.4  | 1.4  |

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

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):**

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

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

| COs | Course Outcomes                                                                         | Blooms Level |
|-----|-----------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the appropriate research problem and select the suitable sampling technique. | Understand   |
| CO2 | Identify the respondents through data collection.                                       | Understand   |
| CO3 | Analyze the data through statistical methods.                                           | Analyze      |
| CO4 | Evaluate the results of the statistical analysis and interpret the findings.            | Evaluate     |
| CO5 | Analyze the project report                                                              | Analyse      |

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 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | 1   | 2   | 3   | -   | -   | -   | 1   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO2 | 3   | 1   | -   | -   | 3   | 1   | -   | -   | -   | 1    | -    | -    | -    | -    | -    | -    | -    |
| CO3 | 3   | -   | -   | 2   | 3   | 3   | -   | 1   | -   | -    | 1    | -    | -    | -    | 2    | -    | -    |
| CO4 | 3   | -   | 1   | 2   | 3   | -   | -   | -   | 1   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO5 | 3   | 1   | -   | -   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | 1    | -    | 1    | 1    |
| AVG | 3   | 1   | 1   | 2   | 3   | 2   | -   | 1   | 1   | 1    | 1    | -    | -    | 1    | 2    | 1    | 1    |

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

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

Marks:Internal:40 External: 60 Total: 100

End Semester Exam: 3Hours

**PREREQUISITE:**

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

**COURSE OBJECTIVES (CO):**

- Gain an understanding of audit principles, essential ethical standards for auditors, and the scope of internal and external audit processes.
- Comprehend the entity's environment, assess audit risks, and plan audit procedures accordingly.
- Apply internal control assessments and conduct audit tests across different organizational levels to ensure effective financial oversight and reporting.

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

| COs | Course Outcomes                                                                                                                                           | Blooms Level  |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| CO1 | Understand the principles of audit and assurance, the ethical standards essential for auditors, and the extent of internal and external audit activities. | Understanding |
| 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****(14 HOURS)**

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

**UNIT II - AUDIT PLANNING & RISK ASSESSMENT****(14 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****(14 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 (15 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 (15 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: 72 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
3. Institute of Cost and Accountants of India ( ICAI)
4. Auditing and Assurance- CA Megha Chandak.
5. Audit and Assurance (International) 2010, Learning Media 1 st Edition.

**CO, PO, PSO Mapping**

| CO  | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 1   | -   | -   | -   | -   | -   | -   | -   | -   | -    | -    | -    | 1    | -    | -    | 2    | 2    |
| CO2 | 2   | -   | 2   | -   | -   | -   | -   | 2   | -   | -    | -    | -    | -    | -    | -    | 2    | 2    |
| CO3 | -   | -   | -   | 3   | 3   | -   | 3   | -   | -   | -    | 3    | -    | -    | -    | -    | 2    | 2    |
| CO4 | -   | -   | -   | -   |     | 2   | -   | -   | 2   | -    | -    | -    | -    | 2    |      | 2    | 2    |
| CO5 | 3   | -   | -   | -   | 3   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 2    | 2    |
| AVG | 3   | -   | 2   | 3   | 3   | 2.5 | 3   | 2   | 2   | -    | 3    | -    | 1    | 2    | -    | 2    | 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 have the ability to design, analyze, and communicate research is key to solving problems and supporting business decisions.

**COURSE OBJECTIVES (CO):**

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

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

| COs | Course Outcomes                                                                                                                                                       | Blooms Level |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Analyse the research problem and design the blue print to 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 - RESEARCH****(13 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****(15 HOURS)**

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

**UNIT IV - ANALYSIS OF DATA****(15 HOURS)**

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

**UNIT V - INTERPRETATION AND REPORT WRITING****(15 HOURS)**

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

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

**TOTAL: 72 HOURS****TEXT BOOKS**

1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publications, Coimbatore
2. C.R. Kothari, Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.

**REFERENCE BOOKS:**

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

**WEBSITES:**

1. [https://swayam.gov.in/nd2\\_cec20\\_hs17/preview](https://swayam.gov.in/nd2_cec20_hs17/preview)
2. [https://swayam.gov.in/nd2\\_arp19\\_ap72/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 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | 1   | -   | -   | 3   | -   | -   | -   | -    | 1    | -    | -    | -    | 1    | 1    | 1    |
| CO2 | 3   | -   | 1   | -   | -   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO3 | 3   | 2   | -   | -   | -   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | 2    | 1    | 1    |
| CO4 | 3   | 2   | -   | 1   | -   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | 2    | 1    | 1    |
| CO5 | 3   | 2   | -   | 1   | -   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 3    | 3    |
| AVG | 3   | 2   | 1   | 1   | -   | 3   | -   | -   | -   | -    | 1    | -    | -    | -    | 2.5  | 1.4  | 1.4  |

**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):**

- Gain an understanding of risk concepts, interpretations, and various categories of business and personal risks.
- Apply principles in insurance pricing and marketing, utilizing tools for pricing life and health insurance products.
- Identify factors affecting insurance organizations, including insurable interest, policy riders, and the significance of rural insurance, adapting to evolving trends and risk assessments.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                        | Blooms Level |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the concept of risk, its interpretations, and the types of 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****(12 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 (16 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 (16 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: (14 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 BOOKS:**

1. George E. Rejda , Michael McNamara (2017), Principles of Risk Management and Insurance, 13<sup>th</sup> Edition, Pearson Education, New Delhi.
2. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2<sup>nd</sup> Edition, McGraw Hill, New Delhi

#### **REFERENCE BOOKS:**

3. Dorfman (2013), Introduction to Risk Management and Insurance, Prentice Hall, New Delhi
4. Indian Institute of Banking and Finance (2017), Risk Analysis, Insurance and Retirement Planning, Taxman Publications Pvt. Ltd.

#### **WEBSITE:**

<https://www.coursera.org/learn/portfolio-risk-management>

### CO, PO, PSO Mapping

| Cos        | PO1      | PO2      | PO3      | PO4      | PO5      | PO6      | PO7      | PO8      | PO9      | PO10     | PO11     | PO12     | PO13     | PO14     | PO15     | PSO1     | PSO2     |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CO1        | 3        | -        | 2        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1        | 1        |
| CO2        | 3        | -        | -        | 1        | 1        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1        | 1        |
| CO3        | 3        | -        | 2        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1        | -        | -        | 1        | 1        |
| CO4        | 3        | -        | -        | 1        | 1        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1        | 1        |
| CO5        | 3        | -        | 2        | -        | -        | -        | 1        | -        | -        | -        | -        | -        | -        | 1        | 1        | 1        | 1        |
| <b>AVG</b> | <b>3</b> | <b>-</b> | <b>3</b> | <b>1</b> | <b>1</b> | <b>-</b> | <b>1</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>1</b> | <b>1</b> | <b>1</b> | <b>1</b> | <b>1</b> |

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:**

- A basic understanding of marketing management and marketing principles is crucial for grasping risk types, applying pricing strategies, and designing the products.

**COURSE OBJECTIVES (CO):**

- Explain fundamental marketing concepts and assess the effects of various marketing approaches.
- Analyze market segmentation, its advantages, and the procedures it entails.
- Assess product management choices, encompassing product development, lifecycle tactics, and branding strategies, to enhance understanding and application.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                                     | Blooms Level |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Explain the core concepts of marketing and evaluate the impact of different marketing orientations                                                  | Understand   |
| CO2 | Analyze the concept of market segmentation, its benefits, and the process involved.                                                                 | Analyse      |
| CO3 | Analyze product management decisions, including product development, lifecycle strategies, and branding strategies.                                 | Analyse      |
| CO4 | Evaluate pricing strategies and distribution management decisions, considering factors affecting price decisions and channel management strategies. | Evaluate     |
| CO5 | Describe digital marketing concepts, platforms, and strategies, and analyze the benefits and differences from traditional marketing.                | Evaluate     |

**UNIT I - MARKETING:****(14 HOURS)**

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

**UNIT II - MARKET PROCESS AND SEGMENTATION****(14 HOURS)**

The marketing process: Introduction, Marketing Mix-The Traditional 4Ps - The Modern Components of the Mix- The Additional 3Ps - Developing an Effective Marketing Mix - Marketing Planning - Marketing Implementation and Control.

Segmentation: Concept of Market Segmentation - Benefits of Market Segmentation - Requisites of Effective Market Segmentation - The Process of Market Segmentation - Bases for Segmenting

Consumer Markets - Targeting (T) - Market Positioning (P).

**UNIT III - PRODUCT MANAGEMENT DECISIONS: (14 HOURS)**

Product Development and Lifecycle Strategies: Introduction - Classification of Products - Product Hierarchy - Product Line Strategies - Product Mix Strategies - Packaging and Labelling - New Product Development - Product Life Cycle (PLC).

Brand and Branding Strategy: Introduction - Brand and Branding - Advantages and disadvantages of Branding - Brand Equity - Brand Positioning - Brand Name Selection - Brand Sponsorship - Brand Development.

**UNIT IV - PRICING AND DISTRIBUTION MANAGEMENT (14 HOURS)**

Pricing: Introduction - Factors Affecting Price Decisions - Cost Based Pricing - Value Based and Competition Based Pricing - Product Mix Pricing Strategies - Adjusting the Price of the Product - Initiating and Responding to the Price Changes.

Distribution Management: Introduction - Need for Marketing Channels - Decisions Involved in Setting up the Channel - Channel Management Strategies - Introduction to Logistics Management - Introduction to Retailing – Wholesaling.

**UNIT V - DIGITAL MARKETING (16 HOURS)**

Meaning - Benefits of Digital Marketing - Digital vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - SWOT Analysis - Target Group Analysis - Digital Marketing Platforms and Strategies.

Social Marketing: Online Marketing -Direct Marketing -Services Marketing -Green marketing - Rural Marketing – Consumerism.

Customer Relationship Marketing: Customer Database, Attracting and Retaining Customers, Consumerism in India.

**TOTAL: 72 HOURS**

**TEXT BOOKS:**

1. Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri (2018), Principles of Marketing, 17th Edition, Pearson Education, New Delhi
2. V. S. Ramaswamy and S. Namakumari (2018), Marketing Management: Indian Context Global Perspective, 6th Edition, , Sage Publications India (P) Ltd., New Delhi

**REFERENCE BOOKS:**

1. Philip Kotler, Kevin Lane Keller, (2017), Marketing Management, 15th Edition, Pearson Education, New Delhi
2. Rajan Saxena (2017), Marketing Management, 5th edition, McGraw Hill 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   | -   | 2   | -   | -   | -   | -   | -   | -   | 2    | -    | -    | 1    | -    | -    | 1    | 1    |
| CO2 | 3   | -   | -   | 2   | 3   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | -    | 1    | 1    |
| CO3 | 3   | -   | -   | 3   | 3   | -   | -   | 2   | -   | -    | -    | -    | -    | -    | -    | 1    | 1    |
| CO4 | 3   | -   | -   | 3   | -   | 2   | -   | -   | -   | 2    | -    | -    | -    | -    | -    | 1    | 1    |
| CO5 | 3   | 2   | -   | -   | -   | -   | -   | -   | -   | 3    | -    | -    | -    | -    | 2    | 1    | 1    |
| AVG | 3   | 2   | 2   | 2.7 | 3   | 2   | -   | 2   | -   | 2.3  | 1    | -    | 1    | -    | 2    | 1    | 1    |

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

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

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

- Students should have knowledge and understanding of applying univariate, bivariate, and multivariate analytical tools is key for effective quantitative analysis.

**COURSE OBJECTIVES (CO):**

- Gain proficiency in using descriptive analytics tools effectively.
- Familiarize one self with univariate analysis tools and their practical applications.
- Understand the practical implementation of bivariate analysis methods in analytical tasks.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                               | Blooms Level |
|-----|---------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Analyse 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 (8HOURS)
2. Descriptive Statistics (8HOURS)
3. Analysis of Variance (ANOVA) (8HOURS)
4. Independent \_t' test (8HOURS)
5. Paired \_t' test (8HOURS)
6. Correlation (8HOURS)
7. Regression (8HOURS)
8. Garrett Ranking Techniques (16 HOURS)

**TOTAL: 72 HOURS****TEXT BOOKS:**

1. Andy Field (2005), Discovering Statistics using SPSS, Sage Publications Ltd., New Delhi

**REFERENCE BOOK:**

1. Sabine Landan and Brian S Everitt (2003), A Handbook of Statistical Analysis using SPSS, Chapman and Hall, United Kingdom

**CO, PO, PSO Mapping**

| <b>Cos</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PO9</b> | <b>PO10</b> | <b>PO11</b> | <b>PO12</b> | <b>PO13</b> | <b>PO14</b> | <b>PO15</b> | <b>PSO1</b> | <b>PSO2</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CO1        | -          | -          | -          | 3          | 2          | -          | -          | -          | -          | 1           | -           | -           | -           | -           | -           | 1           | 1           |
| CO2        | -          | -          | -          | 3          | 2          | 2          | -          | -          | -          | 1           | -           | -           | -           | -           | -           | 1           | 1           |
| CO3        | -          | -          | -          | 3          | 2          | 2          | -          | -          | -          | 1           | -           | -           | -           | -           | -           | 1           | 1           |
| CO4        | -          | 1          | 1          | 3          | -          | -          | -          | -          | 1          | -           | -           | -           | -           | -           | -           | 1           | 1           |
| CO5        | 1          | -          | -          | 3          | -          | 2          | -          | -          | 1          | -           | -           | -           | -           | -           | -           | 1           | 1           |
| AVG        | 1          | 1          | 1          | 3          | 2          | 2          | -          | -          | 1          | 1           | -           | -           | -           | -           | -           | 1           | 1           |

**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 well-informed investment decisions by understanding investment management, fundamental and technical analysis, and risk-return evaluations.
- Build skills in effectively managing investment portfolios, applying portfolio management theories such as CAPM and APT.
- Enhance capabilities in selecting and evaluating securities for constructing efficient portfolios using advanced financial models, aiming for optimal performance and strategic adjustments.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                                                         | Blooms Level |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Gain the ability to make informed investment decisions 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 | Analyze the challenges and risks associated with portfolio revision in private equity investments.                                                                      | Analyze      |

**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****(16 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**

**(16 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:**

**(14 HOURS)**

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

**UNIT V - PORTFOLIO REVISION**

**(12 HOURS)**

Needs and Problems – Methods of Revision Formula Plan for Revision Constant value, Constant Ratio and Variables plans- Private Equity.

**TOTAL: 72 HOURS**

**TEXT BOOKS:**

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> Edition, Mc Graw-Hill, New Delhi
2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> Edition, Mc Graw Hill, New Delhi

**REFERENCE BOOKS:**

1. S. Kevin (2015), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Prentice Hall of India, New Delhi.
2. Dhanesh Kumar Khatri, (2010), Investment Management and Security Analysis – Text and Cases, 2<sup>nd</sup> Edition, Laxmi Publications, New Delhi.
3. M. Ranganathan, R.Madhumathi,(2011),Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson Education, New Delhi

**WEBSITE:**

1. <https://www.coursera.org/learn/portfolio-management>

**CO, PO, PSO Mapping**

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

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

Marks : Internal:40 External: 60 Total: 100

End Semester Exam: 3Hours

**PREREQUISITE:**

- Students should have understood global business, trade practices, and policies is key for grasping foreign transactions and trade trends.

**COURSE OBJECTIVES (CO):**

- Gain understanding of the global economy, interconnections between nations, and the functions of multinational banks and insurance firms.
- Learn about the roles of export promotion councils, commodity boards, and the processes involved in registering as an exporter.
- Apply knowledge of trade contract terms, including methods for resolving disputes, and implement export-import procedures and documentation in practical contexts.

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

| COs | Course Outcomes                                                                                                                     | Blooms Level |
|-----|-------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the concepts of the world economy, global interdependence, and the roles of multinational banks and insurance companies. | Understand   |
| CO2 | Understand the roles of export promotion councils, commodity boards, and the procedures for exporter registration                   | Understand   |
| CO3 | Apply knowledge of trade contract terms, including sale and payment terms, to settle trade disputes.                                | Apply        |
| CO4 | Apply export-import procedures and documentation in real-world scenarios                                                            | Apply        |
| CO5 | Analyze the trends in India's foreign trade and the balance of payments crisis.                                                     | Analyse      |

**UNIT I - WORLD ECONOMY****(13 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****(15 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 (15 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 (14 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: 72HOURS**

**TEXT BOOK:**

1. Kripalani, VH (2010), International Marketing, New Delhi, Prentice Hall.

**REFERENCE BOOKS:**

1. Varshney R.L, &Bhattacharya B (2001), International Marketing Management, New Delhi, Sultan Chand
2. VergheseS.K (2008), Foreign Exchange &Financing of Foreign Trade, New Delhi, Vikas.

**CO, PO, PSO Mapping**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | 1   | 1   | 1   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | 1    | -    | -    |
| CO2 | 3   | -   | -   | 1   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | -    | -    | -    |
| CO3 | 3   | 1   | -   | -   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | -    | 1    | 1    |
| CO4 | 3   | 1   | -   | -   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | -    | 1    | 1    |
| CO5 | 3   | -   | 1   | -   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | -    | -    | -    |
| AVG | 3   | 1   | 1   | 1   | -   | 3   | -   | -   | -   | 1    | -    | 1    | -    | -    | 1    | 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 understanding of financial instruments and markets is essential for learning about derivatives, options, futures, and their applications in India.

**COURSE OBJECTIVES (CO):**

- Educate students on derivatives and their various categories.
- Provide knowledge on options and futures contracts.
- Familiarize students with stock futures and their applications in financial markets.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                             | Blooms Level |
|-----|-----------------------------------------------------------------------------|--------------|
| CO1 | Gain an understanding of the concept of Derivatives and its 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****(16 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****(14 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 (14 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 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | -   | -   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | -    | 1    | 2    |
| CO2 | 3   | -   | -   | -   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | 2    | 2    | 2    |
| CO3 | 3   | -   | -   | -   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | 2    | 2    | 1    |
| CO4 | 3   | -   | 1   | -   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| CO5 | 3   | -   | -   | 1   | -   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| AVG | 3   | -   | 1   | 1   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | -    | 2    | 1.4  | 1.8  |

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

**PREREQUISITE:**

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

**COURSE OBJECTIVES(CO):**

- Gain an understanding of the fundamental concepts and principles in fraud, forensics, and forensic accounting.
- Understand the diverse nature of fraud and its various manifestations across different contexts.
- Apply knowledge of pertinent laws and regulations to ensure the legality and admissibility of evidence during forensic investigations.

**COURSE OUTCOMES (COs):**

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

| COs | Course Outcomes                                                                                                                                              | Blooms Level  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| CO1 | Understand the basic concepts and principles related to fraud, forensics, and forensic accounting.                                                           | Understanding |
| CO2 | Understand the nature of fraud and the various types of fraudulent activities that can occur in different contexts.                                          | Understanding |
| CO3 | Apply knowledge of relevant laws and regulations to ensure the legality and admissibility of evidence in forensic investigations                             | Apply         |
| CO4 | Analyse the principles and techniques of digital forensics, including the collection, preservation, and analysis of digital evidence using technology tools. | Analyse       |
| CO5 | Analyse the art and science of conducting interviews, including understanding the nature and types of interviews and the stages of the interview process.    | Analyse       |

**UNIT I - INTRODUCTION AND BASIC CONCEPTS****(14 HOURS)**

Meaning of Fraud- Forensics-Forensic Accounting-Investigations ii Differences between Audit-Forensics & Investigations - Roles & Responsibilities of Stakeholders Theories and Vulnerabilities of Fraud - Introduction to Forensic Accounting and Investigations Standards (FAIS).

**UNIT II - NATURE AND TYPES OF FRAUDS****(14 HOURS)**

Different Categories of Fraud Different Nature of Frauds Types of Occupational Frauds - Fraud Tree Specialised Areas/schemes of Fraud-Cyber Fraud/Crime vi Fraud Mechanisms.

**UNIT III - PROCESS OF FORENSIC****(14 HOURS)**

Investigation Initialization and defining mandate - Develop Plan and gather expertise- Gathering

Relevant Evidence- Perform the analysis – Reporting-Court proceedings. Fraud Detection-Fraud Predication/Indicators-Quantitative Evidence - Data Mining and Analysis -Qualitative Evidence-Law and Evidence-Applying Hypothesis

**UNIT IV - DIGITAL FORENSICS (16 HOURS)**

Digital Evidence-Use of Technology Tools-Laboratory Analysis of Physical and Electronic Evidence -Important legal sections of Information Technology Act. Writing a Forensic Investigation Report-Summary of findings-Presenting and discussing draft report-Key Elements as per Forensic Accounting and Investigations Standards (FAIS) Assumptions and Limitations Fraud Prevention-Anti-Fraud Policies / Vigilance Mechanism - Internal Controls and Systems and Processes iii Compliance Culture Disciplinary Mechanism

**UNIT V- INTERVIEWING SKILLS (14 HOURS)**

Art and Science of Interviews - Nature and Type -The Interview Process Importance of Non-verbal Cues - Recording the Statements.

**TOTAL: 72 HOURS**

**TEXT BOOK:**

1. Essentials of Forensic Accounting, 2nd Edition William S. Hopwood, Richard S. Gendler, Michael A. Crain, George R. Young, Carl Pacini.

**REFERENCE BOOKS:**

1. A Beginner’s Guide to Forensic Accounting & Fraud Investigations, CA. Bharat Jeswani, 1st edn., 2024.
2. Forensic accounting and financial statement fraud. Volume II, Forensic accounting performance, Rezaee, Zabihollah, 1993- author.

**WEBSITE:**

1. <https://www.icai.org/post/syllabus-nset>

**CO, PO, PSO Mapping**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 1   | -   | -   | -   | -   | 1   | -   | -   | 1   | -    | -    | -    | 1    | -    | -    | 1    | 2    |
| CO2 | 2   | -   | 2   | 2   | -   | -   | -   | -   | -   | -    | -    | -    | 2    | -    | -    | 1    | 2    |
| CO3 | 2   | -   | 2   | 2   | -   | -   | -   | -   | -   | -    | -    | -    | 2    | -    | -    | 1    | 2    |
| CO4 | 3   | -   |     | 3   | -   | -   | -   | 3   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| CO5 | -   | 3   | 3   | 3   | -   | 3   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| AVG | 2   | 3   | 2.3 | 2.5 | -   | 2   | -   | 3   | 1   | -    | -    | -    | 1.7  | -    | -    | 1    | 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 have understanding of electronic commerce, network infrastructure, applications, security frameworks, and directory services is essential for students.

**COURSE OBJECTIVES (CO):**

- Gain understanding of electronic commerce (e-commerce) and its advantages.
- Explore network infrastructure elements like LANs, WANs, Intranets, Extranets, and the Internet.
- Analyze consumer-focused e-commerce applications from the consumer's viewpoint, evaluating their effectiveness.

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

| COs | Course Outcomes                                                                                                                                               | Blooms Level |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand the concept of electronic commerce (e-commerce) and its benefits.                                                                                  | Understand   |
| CO2 | Understand the network infrastructure components including LANs, WANs, Intranets, Extranets, and the Internet.                                                | Understand   |
| CO3 | Analyze consumer-oriented e-commerce applications from the consumer's perspective.                                                                            | Analyze      |
| CO4 | Analyze various security measures such as firewalls, encryption techniques, and authentication protocols used to protect e-commerce transactions and services | Analyze      |
| CO5 | Describe the role of search engines and directory services in e-commerce and their impact on information retrieval and Internet advertising.                  | Understand   |

**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****(16 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 (14 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 (14 HOURS)**

Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications – Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

**TOTAL: 72 HOURS**

**TEXT BOOKS:**

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
2. Jaiswal.S. (2000). E-Commerce I(Electronic Communication for Business). New Delhi:

**REFERENCE BOOKS:**

1. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
2. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
3. 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 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | -   | -   | 2   | -   | -   | -   | -   | 2    | -    | -    | -    | -    | 1    | 1    | 2    |
| CO2 | 3   | -   | 1   | -   | 2   | -   | -   | -   | -   | -    | -    | -    | -    | -    | -    | 1    | 2    |
| CO3 | 3   | -   | -   | 1   | -   | -   | -   | -   | -   | 2    | -    | -    | -    | -    | -    | 1    | 2    |
| CO4 | 3   | -   | -   | -   | 2   | -   | -   | 1   | -   | -    | -    | -    | -    | -    | 1    | 1    | 2    |
| CO5 | 3   | -   | -   | -   | -   | 1   | -   | -   | -   | 2    | -    | -    | -    | -    | -    | 1    | 2    |
| 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:120 External:180 Total:300

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):**

- Gain an understanding of choosing an appropriate research issue and applying the right sampling method.
- Utilize abilities to create and develop tools for collecting data.
- Utilize statistical techniques to analyze data effectively, interpret results, and prepare a thorough project report.

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

| COs | Course Outcomes                                                                                | Blooms Level |
|-----|------------------------------------------------------------------------------------------------|--------------|
| CO1 | Understand how to select a suitable research problem and apply the correct sampling technique. | Understand   |
| CO2 | Apply skills to design and construct a data collection instrument.                             | Apply        |
| CO3 | Analyze data using appropriate statistical methods.                                            | Analyze      |
| CO4 | Evaluate and write interpretations based on statistical analysis results.                      | Evaluate     |
| CO5 | Apply knowledge to draft a comprehensive project report.                                       | Apply        |

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 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3   | -   | 1   | 2   | 3   | -   | -   | -   | 1   | -    | -    | -    | -    | -    | 3    | -    | 2    |
| CO2 | 3   | 1   | -   | -   | 3   | 1   | -   | -   | -   | 1    | -    | -    | -    | -    | 3    | -    | 2    |
| CO3 | 3   | -   | -   | 2   | 3   | -   | -   | 1   | -   | -    | 1    | -    | -    | -    | 3    | -    | 2    |
| CO4 | 3   | -   | 1   | 2   | 3   | -   | -   | -   | 1   | -    | -    | -    | -    | -    | 3    | -    | 2    |
| CO5 | 3   | 1   | -   | -   | -   | -   | -   | -   | -   | -    | 1    | -    | -    | 1    | -    | -    | 2    |
| AVG | 3   | 1   | 1   | 2   | 3   | 1   | -   | 1   | 1   | 1    | 1    | -    | -    | 1    | 3    | -    | 2    |

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