

BACHELOR OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum and Syllabus

Regular (2025–2026)



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.

TamilNadu, India

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

EmailID:info@kahedu.edu.inWeb:

www.kahedu.edu.in

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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT UNDERGRADUATE PROGRAMMES REGULAR MODE CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS – 2025 - 2026

The following regulations shall apply 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 2025-2026 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 UG Programmes Offered

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

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

| | | |
|-----|-------|---|
| 17. | B.Sc. | Computer Science (Artificial Intelligence and Data Science) |
| 18. | B.Sc. | Computer Science (Cyber Security) |

1.2 Admission Requirements (Eligibility)

A student 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 KAHE as equivalent thereto. (Annexure I)

1.3 Mode of Study

All Programmes are offered under Full-Time Regular mode.

2. DURATION OF THE PROGRAMMES

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

| Programme(s) (Honors) | Min. No. of Semesters | Max. No. of Semesters |
|----------------------------|-----------------------|-----------------------|
| B.Sc., B.Com., BCA and BBA | 8 | 15 |

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

Undergraduate degree programmes of either 3 or 4-year duration, with multiple entry and exit points and re-entry options, with appropriate certifications such as: UG certificate after completing 1 year (2 semesters) of study in the chosen fields of study, UG diploma after 2 years (4 semesters) of study, bachelor's degree after a 3-year (6 semesters) programme of study, 4-year bachelor's degree (honours) after eight semesters programme of study. If the student completes a rigorous research project in their major area(s) of study in the 4th year of a bachelor's degree (honours with research). The 4-year bachelor's degree programme is considered a preferred option since it would provide the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student. Similarly, the student from other institutions can join Karpagam Academy of Higher Education in the 3rd, 5th or 7th semester with an appropriate UG Certificate or UG Diploma or Bachelor's Degree 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 minimum of 120 and up to a maximum of 125 credits for three years. Additional credits of 40 can also be earned on successful completion of fourth year. A range of 160 to 165 credits are offered as per the UGC Guidelines for the four-year UG Programme.

4. STRUCTURE OF THE PROGRAMME

Major Courses, Minor Courses, Multi-Disciplinary Courses (MDC), Skill Enhancement Courses (SEC), Ability Enhancement Courses (AEC), 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.

4.1 Major Courses

Major Courses consist of theory and practical components of department domains. The student has to earn a minimum of 60/80 Credits in Major Courses for 3/4 years programme respectively.

4.2 Minor Courses

Students have courses from Major disciplinary / interdisciplinary minors and skill-based courses. Students have to earn a minimum of 24/32 Credits in Minor Courses for 3/4 years programme respectively.

4.3 Multi Disciplinary 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 Multi-Disciplinary Courses and they have to earn a minimum of 09 Credits.

4.4 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. Students have to earn a minimum of 09 Credits in Skill Enhancement Courses.

4.5 Ability Enhancement Course (AEC)

There are four Ability Enhancement Courses offered during the first four semesters. Three credits are awarded for each course and students have to earn a minimum of 12 Credits in Ability Enhancement Courses. 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.

4.6 Value Added Courses (VAC)

The students shall study Value Added Courses in the first four semesters of their programme. 6 to 8 credits need to be earned under VAC. The assessment of the VAC is based on Internal Evaluation.

4.7 Internship

The students exiting the programme after first or second year must have completed an internship/apprenticeship of 02 or 04 credits respectively during the first year and second year summer term.

4.8 Minor Project Work

The project work shall start at the beginning of the 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 the Department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project work shall be carried out by the students and they have to earn 06 to 08 credits.

If the candidate undertakes the 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. Three reviews shall be conducted as part of internal assessment. 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.

4.9 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. Three reviews shall be conducted as part of internal assessment. 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 who secure 7.5 CGPA, maintain an attendance of 80% in every semester and clear all the courses in their first appearance itself are referred to as advanced learners. When a student fails to maintain any of these conditions at any given time, the student will no longer retain advanced learner status.

These students can request for an on-demand examination for the courses from second semester onwards. These students on prior registration can appear for 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 shall 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. When the number of students enrolled for a particular course is less than 30, only self-learning mode is applicable and will be monitored by the mentor. Otherwise, a faculty will handle the course after regular working hours. The examination will be conducted along with the current semester courses.

Also, these advanced learners can register for online courses from NPTEL/SWAYAM/SWAYAM Plus portals on prior and proper approval from the department. The credits earned from those courses will be transferred to the mark statement of the students as in Clause 6.

6. TRANSFER OF CREDITS EARNED THROUGH ONLINE PLATFORM / INTERNATIONAL STUDIES

Students are encouraged to enroll in courses offered by NPTEL/Swayam/Swayam Plus 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 & Grade Equivalence Committee consisting of the Dean of the Faculty (Chairman), Dean (R&D and Industrial Relations), Head of the Department (HoD), and a 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. If the student fails in NPTEL/Swayam/ Swayam Plus course, he/she can appear for the examination conducted by the University for the equivalent course in the curriculum.

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.

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 is in English.

9. SCHEME OF EXAMINATION

Evaluation: Evaluation of the course comprises two parts such as the Continuous Internal Assessment (CIA) and the End Semester Examination (ESE) until or otherwise the course is explicitly mentioned as only internal/only external.

The theory and practical courses shall carry a maximum of 100 marks, out of which 40 percent of marks are awarded for Continuous Internal Assessment (CIA) and 60 percent of marks for End Semester Examinations (ESE). When it is only an internal assessment course, 100 percent of marks are awarded for Continuous Internal Assessment.

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 15 working days) on the Notice Board to know their attendance status and satisfy 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. The 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 classroom 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 course offered to more than one programme 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). The Course Committee Meeting is conducted once in a semester. To indicate the common course, the Course Code should be suffixed with the letter “G”.

14. ATTENDANCE 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 student has been satisfactory during the Programme.

b. A candidate who has secured attendance between 65.00% and 74.99% (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 the Department concerned and the Dean. The Head of the Department has to verify and certify the genuineness of the case before recommending it to the Dean concerned. However, the candidate has to execute an undertaking along with the parent and assure that this situation does not arise in the future. This permission is given only once during the entire period of study.

c. A candidate who has secured attendance between 55.00% and 64.99% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness with all the medical records, bills and discharge summary), will not be presented to that semester examination. However, that candidate will be permitted to go to the next semester wherein he / she has to compensate for the previous semester's lack of attendance. In such a case, the candidate will be permitted to write both semester examinations at the end of the next semester. This combination of lack of attendance can be done only between subsequent semesters. That is 1 & 2 or 2 & 3 or 3 & 4 or 4 & 5 or 5 & 6.

d. However, a Student who has secured less than 55% 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 the 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 the date after due verification. The same shall be submitted to the 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 and shall be submitted for inspection as and when required by the KAHE/any other approved body.

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

Theory Courses

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

For Environmental Studies and Universal Human Values:

| S. No. | Category | Maximum Marks |
|--------------|-----------------------|---------------|
| 1. | Assignment | 15 |
| 2. | Attendance | 5 |
| 3. | Test – I (2 ½ Units) | 40 |
| 4. | Test – II (2 ½ Units) | 40 |
| Total | | 100 |

For Yoga for Youth Empowerment:

| S. No. | Category | Maximum Marks |
|--------------|-----------------------|---------------|
| 1. | Activity | 15 |
| 2. | Attendance | 5 |
| 3. | Test – I (2 ½ Units) | 40 |
| 4. | Test – II (2 ½ Units) | 40 |
| Total | | 100 |

For Community Engagement and Social Responsibility:

| S. No. | Category | Maximum Marks |
|--------------|-----------------------|---------------|
| 1. | Field Visit | 15 |
| 2. | Attendance | 5 |
| 3. | Test – I (1 ½ Units) | 40 |
| 4. | Test – II (1 ½ Units) | 40 |
| Total | | 100 |

Practical Courses

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

* *Viva- voce* is conducted during the model practical exam.

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

15.3 Pattern of Test Question Paper

Theory Courses:

Maximum Marks : 60*

Duration: 2 ½ Hours

| Section | Marks |
|----------|---|
| Part – A | Answer ALL the Questions (6 x 2 = 12 Marks) |
| Part - B | Answer ALL the Questions (3 x 6 = 18 Marks) (‘either – or’ type) |
| Part - C | Answer ALL the Questions (3 x 10 = 30 Marks) (‘either – or’ type) |

* The 60 Marks will be converted to 12.5 Marks.

15.4 Attendance

Distribution of Marks for Attendance

| S. No. | Attendance (%) | Maximum Marks |
|--------|----------------|---------------|
| 1 | 91 and above | 5 |
| 2 | 81 - 90 | 4 |
| 3 | 75-80 | 3 |

16. ESE EXAMINATIONS

16.1 End Semester Examination (ESE): End Semester Examination will be conducted 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 | Answer ALL the Questions (10 x 2 = 20 Marks) |
| Part - B | Answer ALL the Questions (5 x 6 = 30 Marks) (‘either – or’ type) |
| Part - C | Answer ALL the Questions (5 x 10 = 50 Marks) (‘either – or’ type) |

*The 100 Marks will be converted to 60 Marks.

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

| S. No. | Category | Maximum Marks |
|---------------|------------------------------------|----------------------|
| 1. | Experiments | 40 |
| 2. | Record work | 10 |
| 3. | <i>Viva – voce</i> [Comprehensive] | 10 |
| Total | | 60 |

Record Notebooks for Practical Examination

Candidates taking the practical examination should submit a prescribed Bonafide Record Notebook 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)

The distribution of marks for the Continuous Internal Assessment (CIA) is given below:

Maximum Marks: 40

| S. No. | Category | Maximum Marks |
|--------------|--|---------------|
| 1. | Problem Selection | 10 |
| 2. | Progress of the work (3 reviews X 5 marks) | 15 |
| 3. | Presentation of the work (3 reviews X 5 marks) | 15 |
| Total | | 40 |

The distribution of marks for the End Semester Examination is given below:

Maximum Marks: 60*

| S. No. | Category | Maximum Marks |
|--------------|----------------------|---------------|
| 1. | Project Report | 30 |
| 2. | Project Presentation | 20 |
| 3. | Viva Voce | 10 |
| Total | | 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 resubmitted report shall be evaluated 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.

17.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 17.1, 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 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.

17.4 Candidate failed in internal assessment will be permitted to reappear to pass the internal assessment in the subsequent semesters by writing tests and by re-submitting Assignments/ Seminars.

The distribution of marks for this test shall be as given below.

| S. No. | Category | Maximum Marks |
|---------------|--|----------------------|
| 1. | Assignment | 5 |
| 2. | Attendance (Retained from the respective semester) | 5 |
| 3. | Seminar | 5 |
| 4. | Test* | 25 |
| | Total | 40 |

* Tests shall be conducted in the ESE pattern for 100 marks and converted to 25 marks.

The examination should be completed within 6 weeks after reopening of the subsequent semester.

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. ONLINE EXAMINATIONS

The students who are going for Project / Internship / Coursework at National level are permitted to write their CIA test through Online Mode and ESE in Offline/Online mode. When they go for an International Project / Internship / Coursework, both the CIA and ESE shall be conducted through online mode.

19. 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.

20. AWARD OF LETTER GRADES

All the assessments of a course will be done on an absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

| Letter grade | Marks Range | Grade Point | Description |
|---------------------|--------------------|--------------------|--------------------|
| O | 91-100 | 10 | OUTSTANDING |
| A+ | 81 - 90 | 9 | EXCELLENT |
| A | 71 - 80 | 8 | VERY GOOD |
| B+ | 61 - 70 | 7 | GOOD |
| B | 56 - 60 | 6 | AVERAGE |
| C | 50 - 55 | 5 | PASS |
| RA | Below 50 | - | REAPPEARANCE |
| AAA | - | - | ABSENT |

21. GRADE SHEET

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

- i. The list of courses enrolled during the semester and the grade scored.
 - ii. The Grade Point Average (**GPA**) for the semester and
 - iii. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
 - iv. Remark on Extension Activities (only in the 6th Semester Grade Sheet)
- GPA of a Semester and CGPA of a programme will be calculated as follows.

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

Sum of the product of the GP by the
Sum of the credits of the courses of
that Semester

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

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

$$\text{CGPA of the entire programme} = \frac{\sum_i C_i G_{P_i}}{\sum_i C_i}$$

Sum of the credits of the courses of
the entire programme

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

where,

C_i is the credit fixed for the course 'i' in any semester

G_{P_i} is the grade point obtained for the course 'i' in any semester

'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating **GPA** and **CGPA**.

22. 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 revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for Supplementary Examinations.

23. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Retotaling are allowed on representation (clause 22). Students 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.

24. ELIGIBILITY FOR THE AWARD OF THE DEGREE

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

24.1 Successfully completed all the components prescribed by Curriculum and Credit Framework for Undergraduate Programme of UGC and earned the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period (vide clause 2.1).

24.1 No pending disciplinary enquiry/ action against him/her

24.2 The award of the degree must be approved by the Executive Council.

25. CLASSIFICATION OF THE DEGREE AWARDED

25.1 Candidates who qualify for the award of the Degree (vide clause 24) 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**.

25.2 Candidates who qualify for the award of the Degree (vide clause 24) 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**.

25.3 Candidates (not covered in clauses 25.1 and 25.2) who qualify for the award of the degree (vide Clause 24) shall be declared to have passed the examination in the **Second Class**.

26. 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.

27. 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. This is applicable only for the ESE component of the course which the student failed. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

28. DISCIPLINE

28.1 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.

28.2 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.

29. KAHE ENTRANCE EXAMINATION

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

30. 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, University, or Board under the 10+2 pattern, with Biology, Botany, 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, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 3. | B. Sc. | Microbiology | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, with Biology, 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, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 5. | B. Sc. | Computer Technology | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 6. | B.Sc. | Computer Science (Cognitive Systems) | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |

| | | | |
|-----|---------------|---|--|
| 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, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 8. | BCA | Computer Application | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 9. | B. Com. | Commerce | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, with 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, University, or Board under the 10+2 pattern, or those who hold a 3-year diploma after 10th grade, with Computer Science or Mathematics as one of the subjects. |
| 18. | B. Com | FinTech. | Candidates who have passed Higher Secondary Education (XII) or any equivalent examination conducted by a State Government, University, or Board under the 10+2 pattern, with 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, | |

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND
MANAGEMENT UG PROGRAM (CBCS) – B.Com
(2025–2026 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 | |
| SEMESTER I | | | | | | | | | | | | |
| 25LTU101G/ 25LHU101G/ 25LMU101G/ 25LSU101G/ 25LFU101G | Language: Tamil-I/ Hindi-I/ Malayalam-I/ Sanskrit-I/ French-I/ | AEC1 | - | - | 4 | - | - | 3 | 40 | 60 | 100 | 1 |
| 25ENU101G | English-I | MDC 1 | 2,3,7,12 | - | 3 | - | - | 3 | 40 | 60 | 100 | 15 |
| 25CMU101G | Financial Accounting | Major 1 | 1,2,3,4,7,10, 12,13,15 | 1,2 | 7 | 1 | - | 5 | 40 | 60 | 100 | 18 |
| 25CMU102G | Business Organization and Management | Minor 1 | 1,3,4,6,7,11, 13,14,15 | 1,2 | 7 | - | - | 4 | 40 | 60 | 100 | 20 |
| 25CMU111G | 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 | 22 |
| 25VAC101G | Yoga for Youth Empowerment | VAC1 | 1,7,11,12,15 | 1,2 | 2 | - | - | 2 | 100 | - | 100 | 25 |
| Semester Total | | | - | - | 23 | 1 | 6 | 20 | 300 | 300 | 600 | |
| SEMESTER II | | | | | | | | | | | | |
| 25LTU201G/ 25LHU201G/ 25LMU201G/ 25LSU201G/ 25LFU201G | Language: Tamil-II/ Hindi-II/ Malayalam-II/ Sanskrit-II/ French-II | AEC2 | - | - | 4 | - | - | 3 | 40 | 60 | 100 | 27 |
| 25ENU201G | English-II | MDC 2 | 2,3,9 | - | 3 | - | - | 3 | 40 | 60 | 100 | 38 |
| 25CMU201G | Advanced Financial Accounting | Major 2 | 1,3,4,5,6,8,9, 10,13 | 1,2 | 7 | 1 | - | 5 | 40 | 60 | 100 | 40 |
| 25MAU203G | Business Mathematics and Statistics | Minor 2 | 2,3,4,5,6,7,8, 9,10,14,15 | 1,2 | 6 | 1 | - | 4 | 40 | 60 | 100 | 42 |

| | | | | | | | | | | | | |
|---|--|---------|-------------------------|-----|-----------|----------|----------|-----------|------------|------------|------------|----|
| 25CMU211G | Computerized Accounting System-Practical | SEC 2 | 1,2,3,4,5,6,9,10,11,15 | 1,2 | - | - | 6 | 3 | 40 | 60 | 100 | 45 |
| 25VAC201G | Environmental Studies | VAC2 | 1,8,9,11,12,13,15 | 1,2 | 2 | - | - | 2 | 100 | - | 100 | 47 |
| Semester Total | | | | | 22 | 2 | 6 | 20 | 300 | 300 | 600 | |
| SEMESTER III | | | | | | | | | | | | |
| 25LTU301G/ 25LHU301G/ 25LMU301G/ 25LSU301G/ 25LFU301G | Language:Tamil-III/ Hindi-III/ Malayalam-III/ Sanskrit-III/ French-III | AEC3 | - | - | 4 | - | - | 3 | 40 | 60 | 100 | 49 |
| 25ENU301G | English-III | MDC 3 | 1,2,3,4 | - | 3 | - | - | 3 | 40 | 60 | 100 | 62 |
| 25CMU301G | Corporate Accounting | Major 3 | 1,2,3,4,5,6,7,10,14,15 | 1,2 | 7 | 1 | - | 5 | 40 | 60 | 100 | 64 |
| 25CMU302G | Business Law | Major 4 | 1,3,4,5,6,7,10,13,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 66 |
| 25CMU303G | Financial Reporting-I | Minor 3 | 1,2,3,4,5,6 | 1,2 | 6 | 1 | - | 4 | 40 | 60 | 100 | 68 |
| 25VAC301G | Community Engagement and Social Responsibility | VAC3 | 9,11,12,13,15 | 2 | 2 | - | - | 2 | 100 | - | 100 | 70 |
| 25CMU391 | Internship-I | SI1 | 1,2,3,4,5,7,11,12,13 | 1,2 | - | - | - | 2 | 100 | - | 100 | 72 |
| Semester Total | | | | | 28 | 2 | - | 23 | 400 | 300 | 700 | |
| SEMESTER IV | | | | | | | | | | | | |
| 25LTU401G/ 25LHU401G/ 25LMU401G/ 25LSU401G/ 25LFU401G | Language: Tamil-IV/ Hindi-IV/ Malayalam-IV/ Sanskrit -IV/ French - IV | AEC 4 | - | - | 4 | - | - | 3 | 40 | 60 | 100 | 73 |
| 25ENU401G | English-IV | SEC 3 | 1,2,4 | - | 3 | - | - | 3 | 40 | 60 | 100 | 86 |
| 25CMU401G | Higher Corporate Accounting | Major 5 | 1,3,4,5,6,8,9,10,11,13 | 1,2 | 6 | 1 | - | 5 | 40 | 60 | 100 | 88 |
| 25CMU402G | Income Tax Law and Practice I | Major 6 | 1,3,4,5,10,11,13,15 | 1,2 | 5 | 1 | - | 3 | 40 | 60 | 100 | 90 |
| 25CMU403G | Financial Reporting-II | Minor 4 | 1,3,4,5,10,11,13,15 | 1,2 | 5 | - | - | 4 | 40 | 60 | 100 | 93 |
| 25CMU404G | Company Law | Major 7 | 1,2,3,4,5,7,10,11,13,15 | 1,2 | 4 | - | - | 3 | 40 | 60 | 100 | 96 |
| 25VAC401BG | Cyber Security and Universal Human Values | VAC 4 | 1,3,4,5,7,12,15 | 1,2 | 1 | - | - | 1 | 100 | - | 100 | 99 |
| Semester Total | | | | | 28 | 2 | - | 22 | 340 | 360 | 700 | |

SEMESTER V

| | | | | | | | | | | | | |
|-----------------------|--------------------------------|----------|----------------------|-----|--------------|------------|----------|-----------|------------|------------|------------|-----|
| 25CMU501AG | Cost Accounting | Major 8 | 1,3,4,5,10,11,13,15 | 1,2 | 7 | 1 | - | 5 | 40 | 60 | 100 | 102 |
| 25CMU502AG | Income Tax Law and Practice II | Major 9 | 1,3,4,5,6,11,13 | 1,2 | 6 | 1 | - | 4 | 40 | 60 | 100 | 105 |
| 25CMU502BG | Financial Markets and Services | Major 9 | 1,3,4,9,11,13,15 | 1,2 | 7 | - | - | 4 | 40 | 60 | 100 | 107 |
| 25CMU503G | Indirect Taxation | Major 10 | 1,3,4,5,10,15 | 1,2 | 5 | - | - | 4 | 40 | 60 | 100 | 109 |
| 25CMU504G | Introduction to Capital Market | Minor 5 | 1,3,4,5,6,8,10,15 | 1,2 | 5 | - | - | 4 | 40 | 60 | 100 | 111 |
| 25CMU505G | Investment Management | Major 11 | 1,2,3,4,5,6,14,15 | 1,2 | 5 | - | - | 3 | 40 | 60 | 100 | 114 |
| 25CMU591 | Internship-II | SI2 | 1,2,3,4,5,7,11,12,13 | 1,2 | - | - | - | 2 | 100 | - | 100 | 117 |
| Semester Total | | | | | 28/29 | 2/1 | - | 22 | 300 | 300 | 600 | |

SEMESTER VI

| | | | | | | | | | | | | |
|----------------------------------|--|----------|----------------------------------|-----|-----------|----------|-----------|------------|-------------|-------------|-------------|-----|
| 25CMU601G | Management Accounting | Major 12 | 1,3,4,5,6,7,9,10,15 | 1,2 | 6 | 1 | - | 5 | 40 | 60 | 100 | 118 |
| 25CMU602AG | Entrepreneurship Development | Major 13 | 1,2,3,4,5,6,7,8,9,10,11,13,14,15 | 1,2 | 6 | - | - | 5 | 40 | 60 | 100 | 120 |
| 25CMU602BG | Banking Theory Law and Practice | Major 13 | 1,2,3,4,5,7,11,13,15 | 1,2 | 6 | - | - | 5 | 40 | 60 | 100 | 123 |
| 25CMU603G | Investment Banking Operations | Minor 6 | 1,2,3,4,5,6,7,9,10,11,14 | 1,2 | 5 | - | - | 4 | 40 | 60 | 100 | 125 |
| 25CMU691 | Project | Major 14 | 1,2,3,4,5,6,8,9,10,11,14,15 | 1,2 | - | - | 12 | 6 | 40 | 60 | 100 | 127 |
| 25ECU601G | ECA/NCC/NSS/SPORTS/General Interest/ ETC | | | | | | | | 100 | | | |
| Semester Total | | | | | 17 | 1 | 12 | 20 | 300 | 300 | 600 | |
| 3rd Year total | | | | | | | | 127 | 1860 | 1860 | 3720 | |

SEMESTER VII

| | | | | | | | | | | | | |
|-----------|-----------------------|----------|--------------------------|-----|---|---|---|---|----|----|-----|-----|
| 25CMU701G | Financial Derivatives | Major 15 | 1,3,4,5,9,12 | 1,2 | 6 | - | - | 5 | 40 | 60 | 100 | 129 |
| 25CMU702G | Research Methodology | Major 16 | 1,2,3,4,6,11,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 131 |
| 25CMU703G | Business Environment | Major 17 | 1,2,3,4,6,10,12,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 133 |
| 25CMU704G | Managerial Economics | Minor 7 | 1,2,3,5,6,7,11,13,14,15, | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 135 |

| | | | | | | | | | | | | | |
|---|-------------------------------|-------------|------------------------------|-----|-----------|-----------|-----------|--------------------------|-------------|-------------|-------------|-----|--|
| 25CMU711G | SPSS–Practical | Major 18 | 1,2,3,4,5,6,9,10 | 1,2 | - | - | 6 | 3 | 40 | 60 | 100 | 137 | |
| Semester Total | | | | | 24 | - | 6 | 20 | 200 | 300 | 500 | | |
| SEMESTER VIII A (HONOURS) | | | | | | | | | | | | | |
| 25CMU801AG | Digital Banking | Major 19 | 1,3,4,5,6,8,9,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 139 | |
| 25CMU802G | Corporate Finance | Major 20 | 1,7,12,13,14 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 142 | |
| 25CMU803G | Treasury Management | Major 21 | 1,3,4,11,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 145 | |
| 25CMU804G | Insurance Risk and Management | Major 22 | 1,3,4,5,7,13,14,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 148 | |
| 25CMU805G | Applied E-Commerce | Minor 8 | 1,3,4,5,6,8,10,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 151 | |
| Semester Total | | | | | 30 | 00 | 00 | 20 | 200 | 300 | 500 | | |
| 4thYearTotal (A) | | | | | | | | 167 | 2260 | 2460 | 4720 | | |
| SEMESTER VIII B (HONOURS WITH RESEARCH) | | | | | | | | | | | | | |
| 25CMU801AG | Digital Banking | Major19 | 1,3,4,5,6,8,9,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 139 | |
| 25CMU805G | Applied E-Commerce | Minor 8 | 1,3,4,5,6,8,10,15 | 1,2 | 6 | - | - | 4 | 40 | 60 | 100 | 151 | |
| 25CMU891 | Research Project | RP-1 | 1,2,3,4,5,6,8,9,10,11,14,15, | 2 | - | - | 18 | 12 | 120 | 180 | 300 | 153 | |
| Semester Total | | | | | 12 | - | 18 | 20 | 200 | 300 | 500 | | |
| 4thYear Total Credit | | | | | | | | 167 | | | | | |
| Other course to be Undergone by the Students | | | | | | | | | | | | | |
| I/II/III/IV/V | | MOOC | | | | | | 4 | | | | | |
| TOTAL (Upto Semester VI) | | | | | | | | 127+4=131 Credits | | | | | |
| TOTAL (Upto Semester VIII) | | | | | | | | 171 Credits | | | | | |

Minimum 127+4=131 Credits to earn the degree for three year (3 years)

Minimum 171 Credits to earn the degree for four year (4 Years)

SEC: Skill Enhancement Courses; **AEC:** Ability Enhancement Courses;
MDC: Multidisciplinary Courses; **MA-**Major Courses; **MI** -Minor Courses; **VAC-**Value added courses **RP** : Research Project ;**SI-**Summer Internship

Credits Split –up for 3 year B.Com. Programme

| S.No. | Course Criteria | Number of Courses | Total No. of Credits |
|--------------|-----------------------------|-------------------|----------------------|
| 1 | Ability Enhancement Courses | 4 | 12 |
| 2 | Major Courses | 14 | 62 |
| 3 | Minor Courses | 6 | 24 |
| 4 | Multi disciplinary Courses | 3 | 9 |
| 5 | Skill Enhancement Courses | 3 | 9 |
| 6 | Internship | 2 | 4 |
| 7 | Valued Added Courses | 4 | 7 |
| Total | | 36 | 127 |

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

| S.No. | Course Criteria | Number of Courses | Total No. of Credits |
|--------------|-----------------------------|-------------------|----------------------|
| 1 | Ability Enhancement Courses | 4 | 12 |
| 2 | Major Courses | 22 | 94 |
| 3 | Minor Courses | 8 | 32 |
| 4 | Multi disciplinary Courses | 3 | 9 |
| 5 | Skill Enhancement Courses | 3 | 9 |
| 6 | Internship | 2 | 4 |
| 7 | Value Added Courses | 4 | 7 |
| Total | | 46 | 167 |

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

| S.No. | Course Criteria | Number of Courses | Total No. of Credits |
|--------------|-----------------------------|-------------------|----------------------|
| 1 | Ability Enhancement Courses | 4 | 12 |
| 2 | Major Courses | 19 | 82 |
| 3 | Minor Courses | 8 | 32 |
| 4 | Multi disciplinary Courses | 3 | 9 |
| 5 | Skill Enhancement Courses | 3 | 9 |
| 6 | Internship | 2 | 4 |
| 7 | Value Added Courses | 4 | 7 |
| 8 | Project | 1 | 12 |
| Total | | | 167 |

Credits Split-up: B.Com.

| Semester | AEC | Major course | Minor course | MDC | SEC | VAC | Internship | Project | Total credits |
|----------------------------|-----------|--------------|--------------|----------|----------|----------|------------|-----------|---------------|
| 1. | 3 | 5 | 4 | 3 | 3 | 2 | - | - | 20 |
| 2. | 3 | 5 | 4 | 3 | 3 | 2 | - | - | 20 |
| 3. | 3 | 9 | 4 | 3 | - | 2 | 2 | - | 23 |
| 4. | 3 | 11 | 4 | - | 3 | 1 | - | - | 22 |
| 5. | - | 16 | 4 | - | - | - | 2 | - | 22 |
| 6. | - | 16 | 4 | - | - | - | - | - | 20 |
| 3 rd year Total | 12 | 62 | 24 | 9 | 9 | 5 | 4 | - | 127 |
| 7. | - | 16 | 4 | - | - | - | - | - | 20 |
| 8. A | - | 16 | 4 | - | - | - | - | - | 20 |
| 4 th year Total | 12 | 94 | 32 | 9 | 9 | 5 | 4 | - | 167 |
| 8. B | - | 4 | 4 | - | - | - | - | 12 | 20 |
| 4 th year Total | 12 | 82 | 32 | 9 | 9 | 5 | 4 | 12 | 167 |

Courses Split-up: B.Com

| Semester | AEC | Major course | Minor course | MDC | SEC | VAC | Intern | Project | Total courses | T | P | Int/skill/Pro |
|----------------------------|----------|--------------|--------------|----------|----------|----------|----------|----------|---------------|-----------|----------|---------------|
| 1. | 1 | 1 | 1 | 1 | 1 | 1 | | - | 6 | 5 | 1 | - |
| 2. | 1 | 1 | 1 | 1 | 1 | 1 | | - | 6 | 5 | 1 | - |
| 3. | 1 | 2 | 1 | 1 | - | 1 | 1 | - | 7 | 6 | - | 1 |
| 4. | 1 | 3 | 1 | - | 1 | 1 | | - | 7 | 7 | - | - |
| 5. | - | 4 | 1 | - | - | - | 1 | - | 6 | 5 | - | 1 |
| 6. | - | 3 | 1 | - | - | - | | - | 4 | 4 | - | - |
| 3 rd year Total | 4 | 14 | 6 | 3 | 3 | 4 | 2 | - | 36 | 32 | 2 | 2 |
| 7. | - | 4 | 1 | - | - | - | - | - | 5 | 4 | 1 | - |
| 8. A | - | 4 | 1 | - | - | - | - | - | 5 | 5 | - | - |
| 4 th year total | 4 | 22 | 8 | 3 | 3 | 4 | 2 | | 46 | 43 | 3 | - |
| 8. B | - | 1 | 1 | - | - | - | - | 1 | 3 | 2 | - | 1 |
| 4 th year total | 4 | 23 | 9 | 3 | 3 | 4 | 2 | 1 | 49 | 45 | 3 | 3 |

| | |
|---|---|
| 25LTU101G | SEMESTER I 4H - 3C |
| Language: Tamil - I | |
| Instruction Hours/week: L : 4 T : 0 P:0 | Marks: Internal : 40 External : 60 Total : 100 End Semester Exam : 3 Hours |

இலக்கிய நெறிகள்

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்; திறனாய்வு நோக்கை மேம்படுத்துதல்.
- இலக்கியங்களின் வழி மனித வாழ்வியலை உணர்த்துதல்.
- இன்புறுத்தல் மற்றும் அறிவுறுத்தல் நிலைகளில் இலக்கியங்களின் பங்களிப்பை உணர்த்துதல்.
- இளைய தலைமுறையினருக்கு அற உணர்வு மற்றும் வாழ்வியல் மதிப்புகளை அறிவுறுத்துதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில் இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகத்தை அடைதல்.
- தொல்லியல், கல்வெட்டியல் மற்றும் ஓலைச்சுவடியியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 'அறிவியல் தமிழ்' ; 'இணையத் தமிழ்' போன்ற தமிழின் வளர்ச்சித் துறைகள் சார்ந்த திறன் மேம்பாடு பெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரிய வகையில் படைப்பாக்கத்திறன் முதலான மொழி ஆளுமை பெற்றிருத்தல் ;
- சமூக வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக உள்ள இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.

தாள்கள் வரிசையும் தேர்வுச் செயல் திட்டமும்

பகுதி-I தமிழ்

இளநிலைப்பட்ட அறிவியல் மற்றும் கலையியல் வகுப்புகள்

| பருவம் | தாள் | கற்பிக்கும் நேரம்/வாரம் | தேர்வு மணிகள் | மதிப்பெண் அகமதிப்பீடு/பருவ எழுத்துத் தேர்வு | மொத்தம் | மதிப்புப் புள்ளிகள் |
|--------|------|-------------------------|---------------|---|---------|---------------------|
| ஒன்று | I | 4 | 3 | 40 / 60 | 100 | 3 |

| | | |
|---|---------------------|---|
| 25LTU101G | LANGUAGE: TAMIL - I | SEMESTER I 4H - 3C |
| Instruction Hours/week: L : 4 T : 0 P:0 | | Marks: Internal: 40 External: 60 Total: 100 End Semester Exam: 3 Hours |

இலக்கிய நெறிகள்

அலகு - I

10 மணிநேரம்

- தமிழ் இலக்கிய வரலாறு** - முச்சங்கங்கள் அறிமுகம் - சங்க இலக்கியத்தின் தோற்றுவாய் - பத்துப்பாட்டு அறிமுகம்
- சங்க இலக்கியம்** - முல்லைப்பாட்டு - "பால்போல" முதல் "குறுநீர்" வரை (1-58)
- அற இலக்கியம்** - திருக்குறள் - பெரியாரைத் துணைக்கோடல் (அதிகாரம் 45), அறன் வலியுறுத்தல் (அதிகாரம் 4).
- காப்பியம்** - சிலப்பதிகாரம் - அ) புகார்க்காண்டம் - மங்கல வாழ்த்துப் பாடல் - "நாகநீள் நகரொடு" முதல் "புகார் நகர் அது தன்னில்" வரை (21 - 22)
மனையறம் படுத்த காதை - "வார் ஒலி கூந்தலை" முதல் "கண்ணகி தனக்கு என்" வரை (84 - 90)
ஆ) மதுரைக்காண்டம் - கொலைக்களக் காதை - "இரு முதுகுரவர் ஏவலும்" முதல் "என் செய்தனை" வரை (67 - 70)
"வினை விளை காலம்" முதல் "அச் சிலம்பு கொணர்க ஈங்கு" வரை (148-153)
கட்டுரை காதை - "கடி பொழில்" முதல் "கட்டுரை கேள் நீ" வரை (138 - 170)
வழக்குரை காதை - "அல்லவை செய்தார்க்கு" முதல் "உண்டளவே தோற்றான் உயிர்" வரை (82 - 93)
இ) வஞ்சிக்காண்டம் - நடுகல் காதை - "மதுரை முதுார்" முதல் "வடதிசை வணக்கிய மன்னவர் ஏறு" (218-234)
வாழ்த்துக் காதை - "என்னே! இஃது என்னே!" முதல் "மீவிசும்பில் தோன்றுமால்" வரை (9)

இலக்கணம்

- அகத்திணைகள், புறத்திணைகள்

அலகு- 2

08 மணிநேரம்

- தமிழ் இலக்கிய வரலாறு** - எட்டுத்தொகை அறிமுகம்
- சங்க இலக்கியம்** - நற்றிணை - "விளையாடு ஆயமொடு" - (172)
- சங்க இலக்கியம்** - குறுந்தொகை - "நோமென் னெஞ்சே" - தலைவி கூற்று - (202) - "ஈதலுந் துய்த்தலு" - தலைவன் கூற்று - (63)
- அற இலக்கியம்** - நாலடியார் - கூடா நட்பு - "செறிப்பில்" முதல் "செய்யாது

செய்து” வரை (1 முதல் 5 பாடல்கள்),
 சினம் இன்மை – “மதித்து இறப்பாரும்” முதல் “இளையான்”
 வரை (1 முதல் 5 பாடல்கள்), சுற்றம் தழால் – “வயாவும்”
 முதல் இன்னர் வரை” (1 முதல் 5 பாடல்கள்).

காப்பியம்

- மணிமேகலை - பாத்திரம் பெற்ற காதை -
 “போதிநீழல்” முதல் “நல்அறம்கண்டனை” வரை (73-98)

இலக்கணம்

- முதலெழுத்து - சார்பெழுத்து - விளக்கம்

அலகு- 3

10 மணிநேரம்

தமிழ் இலக்கிய வரலாறு
 சங்க இலக்கியம்

- அற இலக்கியங்கள் அறிமுகம்
 - ஐங்குறுநூறு - வேட்கைப்பத்து - “வாழி ஆதன் வாழி அவினி”
 எனத் தொடங்கும் முதல் ஐந்து பாடல்கள்.

சங்க இலக்கியம்

- பதிற்றுப்பத்து - ஏழாம்பத்து - “எறிபிணம் இடறிய
 செம்மறுக்” (65)

அற இலக்கியம்

- நான்மணிக்கடிகை - எள்ளற்க என்றும் (1) - புகழ் செய்யும் (2)
 - சிறந்தார்க்கு (3) - கொடுப்பின் (4) - நல்லார்க்கும் (5) -
 (தேர்ந்தெடுத்த ஐந்து பாடல்கள்)

காப்பியம்

- கம்பராமாயணம் - தேர்ந்தெடுக்கப்பட்ட பாடல்கள் (18) - மன்னவன்
 (1604), பின்னும் பகர்வாள் (1752), பஞ்சி ஒளிர் (2762), மயில் உடை
 (3151), ஆண்டு, ஆயிடை (3390), மற்று இனி (3812), கண்டனன் (5249),
 வேலையுள் (6037), மண்ணொடும் (6038), வாங்கிய ஆழி (6049), இங்கு
 உள (6051), கண்டனென் (6031), பைய பையப் (6053), அந்நெறி (6058),
 குகனொடும் (6507), கூவி இன்று (7004), ஆள் ஐயா! (7271), கார்நின்ற
 (10043)

சிற்றிலக்கியம்

- கலிங்கத்துப்பரணி - போர்க்களக்காட்சிகள் -
 “தேவாசுரம் (472), உடலின்மேல் (475), நெடுங்குதிரை
 (476), விருந்தினரும் (477), தரைமகள் (483),
 பொருதடக்கை (484), வெயில்தாரை (488)”.

இலக்கணம்

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

இலக்கணம்

- மூவிடம் மற்றும் பெயர் விசுதிகள்.

அலகு- 4

10 மணிநேரம்

தமிழ் இலக்கிய வரலாறு

- காப்பியங்கள் - தோற்றமும் வளர்ச்சியும்

சங்க இலக்கியம்

- பரிபாடல் - வையை - (பாடல் - 6) “நிறைகடல் முகந்து
 உராய்” முதல் “சேறு ஆடுபுனலது செலவு” வரை (1-50
 அடிகள்).

| | |
|-----------------------------|--|
| சங்க இலக்கியம் | - கலித்தொகை - “சுடர்தொடிக் கேளாய்” (51) |
| அற இலக்கியம் | - ஆசாரக்கோவை - 5 பாடல்கள் (நன்றியறிதல் (1), பிறப்பு (2), தக்கணை (3), வைகறை (4), எச்சிலார் (5)). |
| காப்பியம் | - தேம்பாவணி - நகர்வளம் 15 பாடல்கள் (மெய்வழி (97) முதல் - ஈரும் வாள் (106) வரை). |
| சிற்றிலக்கியம் கண்ணிகள்) | - தமிழ்விடு தூது - “சீர்கொண்ட” முதல் - “மஞ்சள்” வர (1 முதல் 25 |
| இலக்கணம் | - தொடர் வகை - வினா விடை வகைகள் |
| அலகு - 5 | 10 மணிநேரம் |
| தமிழ் இலக்கிய வரலாறு | - சிற்றிலக்கியங்கள் தோற்றமும் வளர்ச்சியும் |
| சங்க இலக்கியம் | - அகநானூறு - “ஈன்று புறம் தந்த எம்மும் உள்ளாள்” - பாலை - நற்றாய் கூற்று (35). |
| சங்க இலக்கியம் | - புறநானூறு - “புலவரை இறந்த புகழ்சால் தோன்றல்” - (21) |
| அற இலக்கியம் | - பழமொழி நானூறு - (5 பாடல்கள்) 1. அவையறிதல் - கேட்பாரை நாடி (17), 2. அறிவுடைமை - அறிவினால் (26), 3. ஒழுக்கம் - விழுத் தொடையர் (34), 4. இன்னா செய்யாமை - பூ உட்கும் (43), 5. வெகுளாமை - இறப்பச் சிறியவர் (51). |
| காப்பியம் | - சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம் - அரியினஞ் (2), குழை குழைத் (70), கொடியிடம் (12), நிறைவளஞ் (16), வல்லவ (17), என்னுயி (18), தனியெனென் (20), வலையிடத் (25), என வினவ (29), வேட்டுவனுரைப்ப (48) என்னும் (10 பாடல்கள்). |
| சிற்றிலக்கியம் | - முத்துக்குமாரசாமி பிள்ளைத்தமிழ் - காப்புப் பருவம் - பூமேவு கற்பகப் பொங்கரிற், (முதல் பாடல்), செங்கீரைப் பருவம் - இருக்கோல் இடும்பரிபுரக் கோல, (முதல் பாடல்), தாலப்பருவம்-பில்கும் பசுந்தேன் (முதல் பாடல்) |
| இலக்கணம் | - வேற்றுமை உருபுகள். |

மொத்த மணிநேரம் - 48

TEXT BOOK

T1 - கற்பகச் சோலை – தமிழ்ப்பாட நூல், இலக்கிய நெறிகள், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.

பார்வை நூல்கள்

R1 - தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

R2 - வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, முனைவர் பாக்யமேரி, பூவேந்தன் பதிப்பகம், சீனிவாசா சாலை, மயிலாப்பூர், சென்னை.

இணையதளம்

W1-www.tvu.org.in

W2- www.maduraitamilproject.com

இதழ்கள்

J1- International Research Journal of Indian Literature, irjil.in

J2 - International Tamil Research Journal, iorpress.in

வினாத்தாள் கட்டமைப்பு

இடைத்தேர்வு - மொத்த மதிப்பெண்கள் 60

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $6 \times 2 = 12$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $3 \times 6 = 18$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $3 \times 10 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பருவத்தேர்வு - மொத்த மதிப்பெண்கள் 100

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $10 \times 2 = 20$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $5 \times 6 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $5 \times 10 = 50$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

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 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | 2 | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 2.8 | 2.6 | 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

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

Marks: Internal:40 External:60 Total: 100
End Semester Exam: 3Hours**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 b) Non-Detailed - Naya Mehman c) Nibandh - Anushasan d) Grammar - Bhasha Aur Vyakaran | 9 HOURS |
| UNIT -II | a) Prose - Pahtha Pani Nirmal b) Non-Detailed - Eakankki ki Visheshatha c) Nibandh - Onam d) Grammar – Varna Vichar , Sangya | 9 HOURS |
| UNIT -III | a) Prose – Rashtriya Pitha Mahathma b) Non-Detailed – Maha Bharat ki Eak Sanjh c) Nibandh – Eakatha Ka Mahathva d) Grammar – Sarvanam , Gender | 10 HOURS |
| UNIT-IV | a) Prose – Gapshap b) Non-Detailed – Yahang Sona Mana Hai c) Nibandh – Ganga Pradhushan Ki Samasya d) Grammar – Number , Karak , Visheshan | 10 HOURS |

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. Jayaprakash, (2002). Nuthan Gathya Sangrah (Lesson - 1, 5, 6, 8, 9), Sumithra Prakashan, 16/5. Hasting Road, Illahabad - 211001.
- II. Tiwari,S.M. Dr., (2008). Naveen Ekhanki Sangrah, Sumithra Prakashan, 204. Leela Apartment, Ashok Nagar, Illahabad - 211001.
- III. Sing,B.K.P.D Dr., (2018). Nibandh : Subod Hindi Nibandh, Manoj Publication, 1583 - 84 Dariba Kala, Chandni Chouk, Delhi - 110006.
- IV. Pro,V.D.S., & Dharmapal, (2005). Sugam Hindi Vyakaran, 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 | PSO 2 | PSO 1 |
|----------------|------------|------------|------------|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|-------|-------|
| CO1 | 3 | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO2 | 3 | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO3 | 2 | 2 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO4 | 3 | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | 3 | 2 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 2.8 | 2.4 | 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

PRE REQUISITE:

Not Required

COURSE OBJECTIVES:(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 OUTCOMES: (COs)

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

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

Text Books:

1. Basheer.V.M, (1959), *PathummayudeAadu*, D.C.Books, Kottayam, Kerala
2. Akbar Kakkattil ,(2022), *Ente Priyappeta Kadhakal*,D.C. Books, Kottayam, Kerala
3. Expansion of ideas, General Eassay and Translation. (A simple passage)

Reference Books:

1. Tharakan K.M ,(2023),*Malayala Novel SahithyaCharitram*, B.C.Book,Kerala Sast Rasahitya,Kerala
2. Achuyuthan, M (2023),*Cherukatha Innale Innu*,D.C Books, Kottayam, Kerala
3. George K.M ,(2013)*Sahithya CharitramPrasthanangalilude-*, D.C.Books, Kottayam Kerala
4. Sukumar Azheekod,(2018)*MalayalaSahithyaVimarsam*,D.C.Books,Kottayam,Kerala

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 | - | - | - | - | - |
| Average | - | 1.2 | 0.6 | - | - | - | 0.6 | - | - | - | - | 0.4 | - | - | - | - | - |

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

Introduction to Poetry, Definition of Poetry

UNIT – II

Five Maha Kavyas

UNIT – III

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

UNIT – IV

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

UNIT – V

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))

Texts Available at

- Raghuvamsa (Canto – 1) R.S.Vadhyar and Sons Palghat, Kerala
- Varadhachari,v.s, (2014). *Sanskrit Self Teacher* 32, Tank Bunk Road, Near Loyola College, Nungambakkam, Chennai - 600 034.

CO, PO, PSO Mapping

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1 | 2 | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| CO2 | 3 | 3 | 2 | - | - | - | - | - | - | - | - | - | - | - |
| 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):

- To enable the learner to communicate effectively and appropriately.
- To develop and integrate the use of the four language skills.
- To train students to acquire proficiency in French by reading different genres of literature and learning grammar.

COURSE OUTCOMES (COs):

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

Unite – I

9 HOURS

- a) Leçon – Bienvenue
- b) Communication –Un cours de francais,Entrer en contact saluer,
- c) Verbes - être ou avoir
- d) Lexique –Les couleurs, l' alphabet 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,
- e) Les jours de la – 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
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 telephone
- c) Grammaire - La formation du féminin , La phrase interrogative Qu'est-ce que... ? La phrase négative
Verbes - Le verbe Faire
- d) Lexique - L'aspect physique , Le caractère, Les prépositions de lieu Les nombres à partir de 70
- e) Culture- Les frontières de la france,les villes connues en france.

TOTAL: 48 HOURS

REFERENCE BOOKS:

1. Cocton ,M-N, (2015, December), *Saison 1: méthode de français*, Volume 89, Number 2, [Johns Hopkins University Press](#), Difier Paris.
2. Alcaraz,M,Escoufier, D., Gomy, C., Landier, M., Quéméner, FI., Ripaud, 2014, *Saison 1- Cahier d'activites*, Dider, Paris
3. Akvüz A., Bernadette Bazelle-Shahmaei, Joëlle Bonenfant, Marie-Françoise Gliemann, 24 Aug. 2005, *Les 500 Exercices De Grammaire Avec Corrigés*, Hachette Francais Langue Etrangere, Paris
4. Beaulieu C,2011, *Je Pratique Exercice De Grammaire A1*, French, Goyal Publishers, Paris.
5. Bié N.,Philippe Santinan, April 2014, *Grammaire pour adolescents 250 exercices*, French, CLE INTERNATIONAL, Paris

WEBSITES:

- i. <http://enseigner.tv5monde.com/>
- ii. [bonjourdumonde.com/exercices/contenu/le – francais-du- tourisme.html](http://bonjourdumonde.com/exercices/contenu/le-francais-du-tourisme.html)
- iii. <http://www.bonjurdefrance.com/>
- iv. <https://www.lepointdufle.net/>

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

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

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- To enable the learner to communicate effectively and appropriately.
- To develop and integrate the use of the four language skills.
- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Use English grammar to create error-free sentences. | Apply |
| CO2 | Build and maintain social relationships through effective communication. | Remember |
| CO3 | Construct business letters, proposals and E-Mail communication | Remember |
| CO4 | Plan and deliver group discussions and presentations. | Understand |
| CO5 | Classify communication skills in business environment | Understand |

UNIT - I

8 HOURS

LISTENING: Listening –Types of Listening

SPEAKING: Basics of Pronunciation

READING: Reading – Types of Reading

COMPOSITION WRITING: Jumbled Sentences

LITERATURE: Poem- Mending Wall- Robert Frost

GRAMMAR: Parts of Speech

UNIT - II

7 HOURS

LISTENING: Principles of Listening Skills

SPEAKING: Self-Introduction

READING: Reading Techniques

COMPOSITION WRITING: Paragraph Writing

LITERATURE: Prose- On Running After One's Hat- G. K. Chesterton

GRAMMAR: Types of Sentences

UNIT - III

7 HOURS

LISTENING: Barriers of Listening

SPEAKING: Telephone Conversations

READING: Reading Comprehension Passages

COMPOSITION WRITING: Precis Writing

LITERATURE: Short Story - The Bet - Anton Chekov

GRAMMAR: Articles

UNIT - IV

7 HOURS

LISTENING: Story Narrations

SPEAKING: Group Discussion

READING: Reading Reports and profiles

COMPOSITION WRITING: Letter Writing

LITERATURE: One-act play- The Death Trap - H.H. Munro

GRAMMAR: Tenses

UNIT - V

7 HOURS

LISTENING: Listening Strategies

SPEAKING: Interview Skills

READING: Tips for MOC- Anchoring

COMPOSITION WRITING: Circular Writing and Summary Writing

LITERATURE: Short story- The Snake Song by R K Narayan

GRAMMAR: Subject Predicate, Framing Questions and Question Tags

TOTAL: 36 HOURS

TEXT BOOK:

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

REFERENCE BOOKS:

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

4. Ellis, R. (1990). *Instructed second language acquisition*, Oxford: oxford university Press New York: Pergamon Press.

WEB SITES:

1. <https://www.poemhunter.com/>
2. <https://hearhandfield.com/on-running-after-ones-hat-gk-chesterton-1915/>
3. <https://www.eastoftheweb.com/short-stories/UBooks/Bet.shtml>
4. <https://masthanappa.blogspot.com/2018/09/the-death-trap-h-h-munro-saki.html>
5. <https://shorturl.at/ud8rp>

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 | - | - | - | - | - |
| Average | - | 3 | 3 | - | - | - | 3 | - | - | - | - | 2 | - | - | - | - | - |

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

PREREQUISITE:

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

COURSE OBJECTIVES (CO):

- Students will master fundamental accounting principles, enabling them to accurately journalize transactions, maintain ledgers, and prepare trial balances effectively.
- Students will prepare final accounts, calculate depreciation, and manage hire purchase and instalment transactions, including defaults.
- Students will apply accounting principles to royalty accounting, value stock accurately, and prepare consolidated branch accounts.

COURSE OUTCOMES (COs):

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

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

UNIT – I Introduction to Accounting Concepts**19 Hours**

Accounting – Definition – Concepts and Conventions – An Overview of Accounting Standards – Ind As - Meaning- Uses and Importance – An Overview of IFRS - Final Accounts of a Sole Trader (ICAI Format)

UNIT – II Depreciation Accounting and Single-Entry System**19 Hours**

Depreciation Accounting – Methods of Depreciation- Straight Line, Diminishing Balance and Annuity Method – Amortization of Intangible Assets. Single Entry system – Meaning and Salient Features – Statement of Affairs Method- Conversion Method.

UNIT – III Branch Accounting**19 Hours**

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

UNIT – IV Hire Purchase and Installment accounting**19 Hours**

Hire Purchase and Instalment- Hire Purchase Accounting – Default and Repossession- Instalment Accounting.

UNIT – V Royalty Accounting**20 Hours**

Royalty Accounting (Excluding Sub-Lease) – -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, short working written off- Accounting treatment –Journal entries and ledger accounts in the books of Lessee and Landlord-Adjustment of minimum rent due to Strike and Lock out – AS 19.

Note: Distribution of Marks - 20% theory and 80% problem**TOTAL: 96 HOURS****TEXT BOOKS:**

1. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
2. S. N. Maheshwari, Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, New Delhi
3. Dr. S N Maheshwari & Dr. Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
4. T.S.Reddy, A.Murthy (2012) *Financial Accounting*, Margham Publication, Chennai

REFERENCE BOOKS

1. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016), *Advanced Accounts. Vol.-I.*, 19thEdition, S. Chand & Co., New Delhi.
2. Deepak Sehgal. (2016),*Financial Accounting*.1st edition, Vikas Publishing House, New Delhi
3. Dr.P C Tulsian & CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition,Sultan Chand Publishing, New Delhi

WEBSITE

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

CO, PO, PSO Mapping

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

3-Strong; 2-Medium; 1-Low, '-' - No Correlation

PREREQUISITE:

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

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

| Cos | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Understand the essentials, scope, types, features, goals, and evolution of business, including modern trends and the business-profession relationship. | Understand |
| CO2 | Learn about different forms of business organizations and their sector impacts. | Understand |
| CO3 | Demonstrate mastery in management concepts, goals, significance, history, and effective planning and decision-making skills. | Apply |
| CO4 | Design efficient organizational structures and processes like departmentation, delegation, centralization, and span of control. | Apply |
| CO5 | Apply directing and controlling principles, including leadership, coordination, supervision, motivation, communication, and control, linked to planning. | Apply |

UNIT - I BUSINESS**16 HOURS**

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

UNIT - II BUSINESS ORGANISATION**17 HOURS**

Forms of Business Organization - Sole Proprietorship – Joint Hindu Family – Partnership - Joint Stock Companies – One Person Company (OPC) - Co-operative Society –Limited Liability Partnership (LLP) – Government Companies - Choice of Form of Organization - 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 of Taylor -Weber and Fayol Management Planning: Concept – Objectives – Nature – Limitation - Process of Planning- Importance – Forms -Techniques and Process of Decision Making.

UNIT - IV ORGANISATION**17 HOURS**

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

UNIT V DIRECTING AND CONTROLLING**17 HOURS**

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

TOTAL: 84 HOURS**TEXT BOOKS**

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

3-Strong; 2-Medium; 1-Low, ' _ ' - No Correlation

PREREQUISITE:

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

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (CO's):

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

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

MS WORD

1. Basic Functions

5 HOURS

Type Chairman 's Speech / Auditors report/ Minutes/ agenda and perform the following operations Bold, Underline, Font Size, Font Style, Background Color, text Color, Line Spacing, Spell Check, Alignment, Header and Footer, inserting page numbers, Find and replace.

2. Prepare an invitation for the College Function

5 HOURS

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

3. Prepare a class time table

5 HOURS

Prepare a class time table and perform the following operations - Insert table, data entry, alignment of rows and columns, inserting and deleting and change of table format.

4. Prepare a shareholders 'meeting letter

5 HOURS

Prepare a shareholder 'meeting letter (notice) for 10 members using mail merge operation.

MS EXCEL

5. Prepare a mark list of your class

5 HOURS

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.

6. Prepare final accounts

5 HOURS

Prepare final accounts (Trading Profit and Loss account and Balance Sheet) by using Mathematical formula.

7. Draw different types of charts

5 HOURS

Draw different types of charts (Line, Pie, Bar) to illustrate year wise performance of sale purchase, profit of a company by using chart wizard.

MS POWERPOINT

8. Design Presentation slides for a product of your choice

5 HOURS

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.

9. Design presentation slides for organisation details for five levels of hierarchy

5 HOURS

Design presentation slides for organization details for five levels of hierarchy of a company using organization chart.

10. Design slides for the headline news of a popular TV channel.

5 HOURS

The presentation should contain the following transactions – Top down, bottom up, Zoom in and Zoom out – The presentation should work in custom mode.

11. Design presentation slides about an organization

5 HOURS

Design presentation slides about an organization and perform frame movement by inserting clip arts to illustrate running of an image automatically.

12. Design presentation slides for the seminar

5 HOURS

Design presentation slides for the seminar, lecture presentation using animation effect and perform the following operations: Creations of different slides, changing background color, font color, using word art.

MS ACCESS

13. Prepare a payroll for employee database of an organization

6 HOURS

Prepare a payroll for employee database of an organization with the following details. Employee id, employee name, date of birth, department, designation, date of appointment, basic pay, dearness allowance, House Rent allowance and other deductions if any. Perform queries for different categories

14. Create mailing labels for student database

6 HOURS

Create mailing labels for student database which should include atleast three table, must have at least 2 fields with the following details: Roll no, name, course, year, college name, university, address, phone number

TOTAL :72 HOURS

TEXT BOOKS:

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. Faithe Wempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

3-Strong; 2-Medium; 1-Low, ' _ ' - No Correlation

PREREQUISITE:

Not Required

COURSE OBJECTIVES(CO):

- Create awareness about Yoga and Physical Health.
- Providing value education to improve the students character understanding greatness of life force and Mind.
- Know about five aspects of life and to develop good Qualities and eliminating bad ones.

COURSE OUTCOMES(COs):

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

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

UNIT I YOGA AND PHYSICAL HEALTH

5 HOURS

Manavalakalai (SKY) Yoga: 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 1, Makarasana part 2, body massage, acupressure relaxation exercises and its benefits Yogasanas: Suryanamaskar 12 cycle pranayama, Asanas. [sitting and standing] meditation – Agna, explanation of initiation practice and its benefits

UNIT II GREATNESS OF LIFE FORCE AND MIND

5 HOURS

Kayakalpa, Aim of kayakalpa, philosophy, physical body, sexual vital fluid life force bio magnetism mind. Maintaining youth fullness, postponing old age, food transformation into seven minerals, the importance of sexual vital fluid measure and method of five aspects of life controlling undue passion. Kayakalpa Practice: Aswini Mudra, Ojas Breath, benefits of Kayakalpa, Sex and Spirituality, Development of mind in ten stages. Mental frequencies: Meditation-five essential qualities acquired through meditation, Types of meditation, Agna, Shanthi, Thuriya, and its Benefits

UNIT III PERSONALITY DEVELOPMENT – SUBLIMATION**5 HOURS**

Purpose and philosophy of life- Needs protection, Ethics, and wisdom. Introspection: importance of thought, maneuvering of the six Temperaments, Analysis of Thought and six roots for thought, moralization of Desires. Neutralization of Anger

UNIT IV HUMAN RESOURCE DEVELOPMENT**4 HOURS**

Eradication of worries: Reasons for worries, four types of worries, Practice for eradication of worries. Benefits of Blessings: effect of good vibration self blessing (Auto suggestion), Family blessing others, world blessing, Divine protect, Human Values: greatness of Friendship, Individual peace to World Peace

UNIT V LAW OF NATURE**5 HOURS**

Unified force, cause and effect system, gentle Center, Purification of gentile center, Love and Compassion. Culture values: Types of Education Nonviolence and fivefold moral culture, Truth, honesty, patience. Excuse, self control, obedience, consistent effort, No feeling jealousy, pleasant and polite, see good in everything.

YOGA PRACTICES: Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

TOTAL: 24 HOURS**TEXT BOOKS:**

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

REFERENCE BOOKS:

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

CO, PO, PSO Mapping

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

3-Strong; 2-Medium; 1-Low, ' _ ' - No Correlation

| | |
|--|---|
| 25LTU201G | SEMESTER II 4H - 3C |
| LANGUAGE: TAMIL - II | |
| Instruction Hours / week: L: 4 T: 0 P: 0 | Marks: Internal: 40 External: 60 Total :100 End Semester Exam: 3 Hours |

இலக்கிய இன்பம்

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்; திறனாய்வு நோக்கை மேம்படுத்துதல்.
- இலக்கியங்களின் வழி மனித வாழ்வியலை உணர்த்துதல்.
- இன்புறுத்தல் மற்றும் அறிவுறுத்தல் நிலைகளில் இலக்கியங்களின் பங்களிப்பை உணர்த்துதல்.
- இளைய தலைமுறையினருக்கு அற உணர்வு மற்றும் வாழ்வியல் மதிப்புகளை அறிவுறுத்துதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில் இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகத்தை அடைதல்.
- தொல்லியல், கல்வெட்டியல் மற்றும் ஓலைச்சுவடியியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 'அறிவியல் தமிழ்' ; 'இணையத் தமிழ்' போன்ற தமிழின் வளர்ச்சித் துறைகள் சார்ந்த திறன் மேம்பாடு பெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரிய வகையில் படைப்பாக்கத்திறன் முதலான மொழி ஆளுமை பெற்றிருத்தல் ;
- சமூக வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக உள்ள இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.

தாள்கள் வரிசையும் தேர்வுச் செயல் திட்டமும்

பகுதி-I தமிழ்

இளநிலைப்பட்ட அறிவியல் மற்றும் கலையியல் வகுப்புகள்

| பருவம் | தாள் | கற்பிக்கும் நேரம்/வாரம் | தேர்வு மணிகள் | மதிப்பெண் அகமதிப்பீடு/பருவ எழுத்துத் தேர்வு | மொத்தம் | மதிப்புப் புள்ளிகள் |
|--------|------|-------------------------|---------------|---|---------|---------------------|
| இரண்டு | II | 4 | 3 | 40 / 60 | 100 | 3 |

| | | |
|--|----------------------|---|
| 25LTU201G | LANGUAGE: TAMIL - II | SEMESTER II 4H - 3C |
| Instruction Hours / week: L: 4 T: 0 P: 0 | | Marks: Internal: 40 External: 60 Total :100 End Semester Exam: 3 Hours |

இலக்கிய இன்பம்

அலகு - I

11 மணிநேரம்

தமிழ் இலக்கிய வரலாறு

- தமிழிலக்கிய வரிசையில் திருமுறைகள்,
பன்னிரு திருமுறைகள் அறிமுகம்,
திருமுறை ஆசிரியர்களின் இலக்கியப் பங்களிப்பு.

பக்தி இலக்கியம்

- சைவம் - பெரியபுராணம் - திருமூலநாயனார் புராணம் -
(தேர்ந்தெடுக்கப்பட்ட 15 பாடல்கள்) - அந்தியிளம்
பிறைக்கண்ணி (1) - மற்றவர்தாம் (2), காவிநீர் (9) -
அந்நிலைமை (10), அந்தணர்தஞ் (11) - மற்றவன்றன் (12),
இவன் உயிர் (13), பாய்த்தியபின் (14) - வெய்யசுடர் (16) -
அங்கவளம் (18) - பித்துற்ற (20) - இந்தநிலை (22) -
ஆவடுதண் (25) - ஊனுடம்பில் (26) - முன்னிய (27)

கவிதை

- கண்ணன் என் சீடன் (1-150 வரிகள்) - மகாகவி பாரதியார்

கவிதை

- பெண்களின் உரிமைகள்(பெண்மை) - கவிமணி

கவிதை

- செருப்புடன் ஒரு பேட்டி- கவிஞர் மேத்தா

சிறுகதை

- கடவுளும் கந்தசாமிப் பிள்ளையும் -
எழுத்தாளர் புதுமைப்பித்தன்

கட்டுரை

- ஆளுமைத்திறன் அறிவோம் (தன்னம்பிக்கை மாத இதழ்)

படைப்பிலக்கியப் பயிற்சி

- கட்டுரைப் படைப்பாக்கத்திறன்

அலகு - 2

10 மணிநேரம்

தமிழ் இலக்கிய வரலாறு

- பன்னிரு ஆழ்வார்கள் வரலாறு

பக்தி இலக்கியம்

- நாச்சியார் திருமொழி
(வாரணம் எனத் தொடங்கும் 11 பாடல்கள்) - ஆண்டாள்.

கவிதை

- மலையாளக்காற்று - கவிஞர் சிற்பி பாலசுப்பிரமணியம்.

கவிதை

- கம்ப்யூட்டர் கையில் நாம் - கவிஞர் ஈரோடு தமிழன்பன்

சிறுகதை

- நந்தவனத்தில் ஒரு ஆண்டி- எழுத்தாளர் ஜெயகாந்தன்

கட்டுரை

- அறிவியல் தமிழ் ஆக்கம் - இற்றை நிலை -
டாக்டர். வா.செ. குழந்தைசாமி

படைப்பிலக்கியப் பயிற்சி - கவிதைப் படைப்பாக்கத்திறன்

அலகு - 3

10 மணிநேரம்

தமிழ் இலக்கிய வரலாறு
பக்தி இலக்கியம்

- தமிழ்ப் புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
- திருவருட்பா - அஞ்சாதே நெஞ்சே (10 கண்ணிகள்) -
இராமலிங்க அடிகளார்.

கவிதை

- கனவுகள் + கற்பனைகள் = காகிதங்கள் - கவிஞர் மீரா

கவிதை

- மின்மினிகளால் ஒரு கடிதம் - கவிஞர் அப்துல்ரகுமான்

கவிதை

- ஒட்டடை- கவிஞர் தாமரை

சிறுகதை

- நாற்காலி - எழுத்தாளர் கி. ராஜநாராயணன்

கட்டுரை

- உயர்தனிச் செம்மொழி - முனைவர் இரா. குணசீலன்

இலக்கணம்

- வல்லினம் மிகும், மிகா இடங்கள்

படைப்பிலக்கியப் பயிற்சி

- சிறுகதைப் படைப்பாக்கத்திறன்

அலகு- 4

10 மணிநேரம்

தமிழ் இலக்கிய வரலாறு
கவிதை

- தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்.
- இயேசு காவியம் - கசப்புறு பாத்திரம் - "வாணி லங்கு நிலவு"
முதல் "நேர மின்று நெருங்கியே" (1 முதல் 8 பாடல்கள்) -
கவிஞர் கண்ணதாசன்.

கவிதை

- அதோ அந்த அவர்கள் - கவிஞர் வாலி.

கவிதை

- ஏழை இங்கொருவருமில்லை - கவிஞர் குலோத்துங்கன்.

சிறுகதை

- சுயநலம்- கவிஞர் விந்தன்.

கட்டுரை

- கங்கை வேடனும் காளத்தி வேடனும் -
சொல்லின் செல்வர் ரா.பி. சேதுப்பிள்ளை.

ஆளுமைத்திறன் மேம்பாடு

- பேச்சுக்கலை

அலகு -5

07 மணிநேரம்

தமிழ் இலக்கிய வரலாறு

- தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

கவிதை

- தவத்தின் மேன்மை - கவிஞர் குணங்குடி மஸ்தான் சாகிபு

கவிதை

- சின்னச் சின்ன பிரளயங்கள் - கவிஞர் வைரமுத்து

கவிதை

- சுயம் - கவிஞர் சல்மா

சிறுகதை

- மீன் - எழுத்தாளர் பிரபஞ்சன்

கட்டுரை

- வீரச்சுவை - நாவலர் ந.மு.வேங்கடசாமி நாட்டார்

மொழித்திறன் மேம்பாடு

- பிழையின்றி எழுதுதல் பயிற்சி.
மரபுத்தமிழ் - திணைமரபு - உயர்திணை, அஃறிணை,
அறிவியல் கலைச்சொற்கள்.

மொத்த மணிநேரம் - 48

TEXT BOOK

T1 - கற்பகச் சோலை – தமிழ்ப்பாட நூல், இலக்கிய இன்பம், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் – 21.

பார்வை நூல்கள்

R1 - தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

R2 - பெரியபுராணம் தொகுதி-1 பன்னிருதிருமுறை ஆய்வுமைய வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோவை-21

இணையதளம்

W1-www.tvu.org.in

W2- www.maduraitamilproject.com

இதழ்கள்

J1- International Research Journal of Indian Literature,irjil.in

J2 - International Tamil Research Journal, iorpress.in

வினாத்தாள் கட்டமைப்பு

இடைத்தேர்வு - மொத்த மதிப்பெண்கள் 60

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $6 \times 2 = 12$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $3 \times 6 = 18$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $3 \times 10 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பருவத்தேர்வு - மொத்த மதிப்பெண்கள் 100

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $10 \times 2 = 20$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $5 \times 6 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $5 \times 10 = 50$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

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 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | 2 | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 2.8 | 2.6 | 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

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

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

PREREQUISITE:

Not Required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs) :

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

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

UNIT-V

- a) Poetry – Bhagirath , Sagar
 b) Drama – Khingal , Mihirdev , Prohith
 c) Novel – bhalchandra Sinha,Kalyani, Rangili Bai
 d) Samuchchaybodhak, Vishmayathibodhak

10 HOURS**TOTAL: 48 HOURS****REFERENC BOOKS:**

1. Nagarjun, (2018). Bhoomija, Radha Krishna Publication, New Delhi - 110051.
2. Jaysankar Prasad, (1933). Dhruva Swamini, Sakshi Publication, S 16, Naveen Shahdhara, Delhi - 110032.
3. Premchandh, (2020). Nirmala, Prabhath Prakashan, 4/19 Asaf Ali Road, New Delhi - 110002.
4. V.Shidhar Pro. & Dharmapal, (2005). Sugam Hindi Vyakaran, Shiksha Bharathi, Madharsa Road, 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

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**10 HOURS**

Introduction to Sanskrit Prose, Important prose works in Sanskrit

UNIT – II**10 HOURS**

Balaramayana – Balakanda

UNIT – III**10 HOURS**

Balaramayana – Ayodhyakanda

UNIT – IV**09 HOURS**

Balaramayana – Aranyakanda

UNIT – V**09 HOURS**

Athmanepada Declension of ending nouns (feminine)

Passages from Sanskrit Self Teacher (Simple sentences)

TOTAL: 48 HOURS**Prose text book available at:**

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

CO, PO, PSO Mapping

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

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

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

The objectives of this course are:

- To make the students to speak and write errors free French.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

COURSE OUTCOMES (COs):

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

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

Unité - I

- a) Leçon - Les loisirs **9 HOURS**
- b) Communication - Parler de ses goûts et de ses préférences
- c) Grammaire - Les adjectifs interrogatifs , Les nombres ordinaux, L'heure, Les pronoms personnels COD
- d) Verbes -savoir et connaitre
- e) Lexique - Les loisirs, Les activités quotidiennes ,Les matières
- f) Culture - les grands fleuves de france.

Unité - II

- a) Leçon - La routine **9 HOURS**
- b) Communication - Décrire sa journée
- c) Grammaire - Les verbes pronominaux, Les verbes du premier groupe en -e_er, -é_er, -eler, -eter, Le verbe prendre
- d) Verbes - manger, boire

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

TOTAL: 48 HOURS

REFERENCE BOOKS:

1. Marie-Noëlle Cocton, December 2015, *Saison 1: méthode de français*, Volume 89, Number 2, [Johns Hopkins University Press](#), Difier Paris
2. Marion Alcaraz, Dorothee Escoufier, Camille Gomy, Mathilde Landier, Francine Quémener, Delphine Ripaud, 2014, *Saison 1- Cahier d'activites*, Dider, Paris.
3. Anne Akvüz, Bernadette Bazelle-Shahmaei, Joëlle Bonenfant, Marie-Françoise Gliemann, 24 Aug. 2005, *LES 500 EXERCICES DE GRAMMAIRE AVEC CORRIGÉS*, Hachette Francais Langue Etrangere, Paris.
4. Christian Beaulieu, 2011, *Je Pratique Exercice De Grammaire A1*, French, Goyal Publishers, Paris.
5. Nathalie Bié, Philippe Santinan, April 2014, *Grammaire pour adolescents 250 exercices*, French, CLE INTERNATIONAL, Paris.

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 | PSO 1 | PSO 2 |
|----------------|-----|------------|------------|-----|-----|-----|-----|-----|----------|------|------|------|------|------|------|-------|-------|
| CO1 | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO1 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO3 | - | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO4 | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - |
| Average | -- | 2.5 | 2.5 | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - |

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

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

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

PREREQUISITE:

Not required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES (COs):

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

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

UNIT - I

8 HOURS

LISTENING: Listening to Different Accents and Intonation
SPEAKING: Preparing for Small Talks
READING : Syllabification
COMPOSITION WRITING: Developing a story with pictures
LITERATURE: Refuge Mother and Child by Chinua Achebe (Poetry)
GRAMMAR: Subject Verb Agreement

UNIT - II

7 HOURS

LISTENING: Listening in Different Contexts
SPEAKING: Oral Presentation
READING: Reading Passages
COMPOSITION WRITING: Hints Development
LITERATURE: Prose: My Childhood- Dr. A.P.J. Abdul Kalam
GRAMMAR: Phrases and Clauses

UNIT - III

7 HOURS

LISTENING: Listening to Buisness stories/Tedtalks
SPEAKING: Public speaking and secrets of good delivery
READING : Note Making
COMPOSITION WRITING: Rearranging Paragraphs
LITERATURE: Poem: A Gift of India - Sarojini Naidu
GRAMMAR: Voices

UNIT - IV**7 HOURS****LISTENING:** Listening to instructions and announcements**SPEAKING:** Debating**READING :** Close Reading**COMPOSITION WRITING:** Writing Agenda, Memos, Minutes and Notices**LITERATURE:** Play: Dance Like a Man - Mahesh Dattani**GRAMMAR:** Degrees of Comparison**UNIT - V****7 HOURS****LISTENING:** Listening to Product Description- Labelling and Gap Filling Exercises**SPEAKING:** Developing Argument and Closing Argument**READING :** Reading Comprehension/ Summary Writing**COMPOSITION WRITING:** Dialogue Writing**LITERATURE:** Short- story: The Bear Hunt- Leo Tolstoy**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://allpoetry.com/>
2. <https://ncert.nic.in/textbook/pdf/iebe106.pdf>
3. <https://poets.org/poem/gift-india>
4. <https://shorturl.at/4sgld>
5. <https://sportingclassicsdaily.com/leo-tolstoy/>

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

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

PREREQUISITE:

Fundamental knowledge of financial accounting concepts and procedures.

COURSE OBJECTIVES(CO):

- Understand and apply accounting procedures for partner admission, including capital adjustments and profit-sharing ratios.
- Learn and apply methods for computing goodwill and understand its impact on partnership valuation.
- Gain knowledge of accounting treatments for partnership dissolution, partner insolvency, and fire claims.

COURSE OUTCOMES (CO s):

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

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

UNIT – I Admission of a Partner

19 HOURS

Partnership- Introduction- Types – Admission of a Partner – Methods of valuation of Goodwill – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.

UNIT – II Retirement and Death of a partner

19 HOURS

Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses- Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner’s share of profit – On the basis of time – on the basis of Turnover.

UNIT – III Dissolution and Insolvency of a partner

19 HOURS

Dissolution of firm – Modes of Dissolution of Firm – Settlement of accounts- Insolvency of a Partner – Garner Vs Murray – Insolvency of two partners.

UNIT – IV Insolvency of all Partners and Sale of firm

19 HOURS

Insolvency of all Partners –Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).

UNIT – V Joint Venture Account**20 HOURS**

Joint Venture Account – Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture.

Note: Distribution of Marks - 20% theory and 80% problem

TOTAL: 96 HOURS**TEXT BOOK:**

1. Jain, S.P. and Narang (2018), Financial Accounting, Kalyani Publishers, Ludhiana

REFERENCE BOOKS :

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

Websites:

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

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:

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

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES(COs):

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

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

UNIT I MATRICES AND BASIC MATHEMATICS OF FINANCE

16 HOURS

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

UNIT II DIFFERENTIAL CALCULUS**17 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**17 HOURS**

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

UNIT IV BIVARIATE ANALYSIS**17 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**17 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. Sharma, J.K. (2019). *Business Statistics*, 5th Edition, Vikas Publishing House, New Delhi.
2. Navaneetham, P. A. (2019). *Business Mathematics and Statistics*, Jai Publishers, Trichy.

REFERENCE BOOKS:

1. Sreyashi Ghosh and Sujata Sinha, (2018). *Business Mathematics and Statistics*, 1st Edition, Oxford University Press, New Delhi.
2. Asim Kumar Manna, (2018). *Business Mathematics and Statistics*, 1st Edition, McGraw Hill Education, New Delhi.
3. Gupta S.P and Gupta P.K. (2022). *Business Statistics and Business Mathematics*, 5th Edition, Sultan Chand and Sons Publishing, New Delhi.
4. Mariappan, (2015). *Business Mathematics*, 1st Edition, Pearson Education, New Delhi.

WEBSITES:

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

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 | - | - | 2 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO3 | - | - | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO4 | - | - | - | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | - | - | 2 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | - | - | 2.3 | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |

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

PREREQUISITE:

- 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 computerized system as a lifelong learning | Apply |

LIST OF EXERCISES

1. Create a Company and Ledgers in Tally. **9 HOURS**
2. Create an Accounting voucher with example in tally. **9 HOURS**
3. Create different types of GST Invoices in Tally. **9 HOURS**
4. Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally **9 HOURS**
5. Create Stock Group, Stock Items and Unit of Measurement in Tally. **9 HOURS**
6. Create an Inventory and Manufacturing Vouchers. **9 HOURS**
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally.
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?

TOTAL: 72 HOURS

TEXT BOOKS:

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

REFERENCE BOOKS :

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

CO, PO, PSO Mapping

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

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

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

Marks: Internal:100 External:00 Total: 100
End Semester Exam: 3Hours

PREREQUISITE:

- Student should know about fundamentals of environment.

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

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

UNIT - I INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

5 HOURS

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

UNIT – II NATURAL RESOURCES - RENEWABLE AND NON-RENEWABLE RESOURCES

5 HOURS

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

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

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

UNIT - V SOCIAL ISSUES AND THE ENVIRONMENT**5 HOURS**

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

TOTAL: 24 HOURS**TEXT BOOKS:**

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidypeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2008. Perspectives in Environmental Studies. (3rd Ed.). New Age International Pvt. Ltd. Publications, New Delhi.

REFERENCE BOOKS:

1. Arvind Kumar. 2009. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
2. Bodkin and Keller. 2014. Environmental Science: Earth as a Living Planet. (9th Ed.) Wiley
3. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
4. Odum, E.P., Odum, H.T. and Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
5. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
6. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
7. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
8. Tripathy. S.N., and Sunakar Panda. (2011). Fundamentals of Environmental Studies (3rd Ed.). Vrianda Publications Private Ltd, New Delhi.
9. Uberoi, N.K. 2010. Environmental Studies. (2nd Ed.). Excel Books Publications, New Delhi.
10. Verma, P.S., and Agarwal V.K. 2016. Environmental Biology (Principles of Ecology).S. Chand and Company Ltd, New Delhi.
11. Environmental Biotechnology: Principles and Applications, Second Edition 2nd Edition by Bruce Rittmann and Perry McCarty , 2020

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

| | |
|--|---|
| 25LTU301G | SEMESTER III 4H - 3C |
| LANGUAGE: TAMIL - III | |
| Instruction Hours/week : L : 4 T : 0 P : 0 | Marks : Internal : 40 External : 60 Total : 100 |
| End Semester Exam: 3 Hours | |

போட்டித் தேர்வு நோக்கில் தமிழிலக்கியங்கள்

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்; திறனாய்வு நோக்கை மேம்படுத்துதல்.
- இலக்கியங்களின் வழி மனித வாழ்வியலை உணர்த்துதல்.
- இன்புறுத்தல் மற்றும் அறிவுறுத்தல் நிலைகளில் இலக்கியங்களின் பங்களிப்பை உணர்த்துதல்.
- இளைய தலைமுறையினருக்கு அற உணர்வு மற்றும் வாழ்வியல் மதிப்புகளை அறிவுறுத்துதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில் இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகத்தை அடைதல்.
- தொல்லியல், கல்வெட்டியல் மற்றும் ஓலைச்சுவடியியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 'அறிவியல் தமிழ்' ; 'இணையத் தமிழ்' போன்ற தமிழின் வளர்ச்சித் துறைகள் சார்ந்த திறன் மேம்பாடு பெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரிய வகையில் படைப்பாக்கத்திறன் முதலான மொழி ஆளுமை பெற்றிருத்தல் ;
- சமூக வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக உள்ள இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.

தாள்கள் வரிசையும் தேர்வுச் செயல் திட்டமும்

பகுதி-I தமிழ்

இளநிலைப்பட்ட அறிவியல் மற்றும் கலையியல் வகுப்புகள்

| பருவம் | தாள் | கற்பிக்கும் நேரம்/வாரம் | தேர்வு மணிகள் | மதிப்பெண் அகமதிப்பீடு/பருவ எழுத்துத் தேர்வு | மொத்தம் | மதிப்புப் புள்ளிகள் |
|--------|------|-------------------------|---------------|---|---------|---------------------|
| மூன்று | III | 4 | 3 | 40 / 60 | 100 | 3 |

அலகு - 1

10 மணிநேரம்

அற இலக்கியம்

- திருக்குறள் - தெரிந்து தெளிதல் - கூடா நட்பு.
நாலடியார் - பெரியாரைப் பிழையாமை - (பாடல் 161 முதல் 165 வரை பொறுப்பர் என்றெண்ணி, பொன்னே கொடுத்தும், அவமதிப்பும், விரிநிற நாகம், எம்மை அறிந்திலீர்)
- பழமொழி நானூறு - (பாடல் 151 முதல் 155 வரை - (வேளாண்மை செய்து, ஒன்றால் சிறிதால், இனி யாரும் இல்லாதார், தற்றுாக்கி, வீங்குதோள்)
- இனியவை நாற்பது - (பாடல் 31 முதல் 35 வரை) - (அடைந்தார் துயர்கூறா, கற்றறிந்தார் கூறும், ஊர்முனியா, எல்லிப் பொழுது, ஒற்றினான் ஒற்றி)
- சிறுபஞ்சமூலம் - பூவாது காய்க்கும் (20) - பூத்தாலும் காயா மரம் உள (21).
ஏலாதி (1 முதல் 5 பாடல்கள் வரை - சென்ற புகழ், கொலை புரியான், தவம் எளிது, இடர் தீர்த்தல், தனக்கு என்னும்)
- மூதுரை - (11 முதல் 15 வரை) - (பண்டு முளைப்பது, மடல் பெரிது, கவையாகி கொம்பாகி, கான மயிலாட, வேங்கை வரிப்புலி) முதலான பாடல்களைத் திறனாய்தல்.

அலகு - 2

08 மணிநேரம்

காப்பியங்கள்

- ஐம்பெருங்காப்பியங்கள்
- சிலப்பதிகார வழக்குரைகாதை
- ஐஞ்சிறு காப்பியங்கள்
- சூளாமணி அரசியற் சருக்கம்
- பிற்கால இலக்கியங்கள்
(பாரதசக்தி மகாகாவியம், இராவண காவியம்)

சிற்றிலக்கியங்கள்

- குற்றாலக்குறவஞ்சி - பிள்ளைத்தமிழ் - பரணி - தூது - உலா
முதலான இலக்கியங்களைத் திறனாய்தல்.

அலகு - 3

10 மணிநேரம்

தமிழின் தொன்மை

- திராவிடமொழிகள் தொடர்பான செய்திகள்

தமிழ் வளர்த்த சான்றோர்

- உ.வே.சாமிநாதர் - தெ.பொ.மீனாட்சி சுந்தரனார் - சி. இலக்குவனார்
ஆகியோரின் தமிழ்ப்பணி - தேவநேயப்பாவாணர் - அகரமுதலி -
பாவலரேறு பெருஞ்சித்திரனார் - ஜி.யு.போப் - வீரமாமுனிவர்

ஆகியோரின் தமிழ்த்தொண்டு.

அலகு - 4

10 மணிநேரம்

தமிழ்வளர்த்த சான்றோர் - மகாகவி பாரதியார் - பாவேந்தர் பாரதிதாசன் - கவியரசு கண்ணதாசன் - பட்டுக்கோட்டை கல்யாணசுந்தரனார் - கவிஞர் முடியரசன் - நாமக்கல் கவிஞர் - சிலம்புச் செல்வர் ம.பொ.சிவஞானம் ஆகியோரின் தமிழ்ப்பணி - சாகித்ய அகாதெமி விருது பெற்ற இலக்கியங்கள்.

அலகு - 5

10 மணிநேரம்

கடிதப்பயிற்சி

- 1. நண்பனுக்குப் பாராட்டுக் கடிதம்
2. தமிழ் மன்ற நிகழ்வை நாளிதழில் வெளியிட வேண்டி பதிப்பாசிரியருக்கு விண்ணப்பம்
3. கருத்தரங்கப் பங்கேற்பிற்கான அனுமதி வேண்டி விண்ணப்பம்
4. வேலை வேண்டி விண்ணப்பம்

இலக்கணம்

- எழுத்து - குறில், நெடில் வேறுபாடு - லகர, ளகர, ழகர வேறுபாடு - னகர, ணகர வேறுபாடு - ரகர, றகர வேறுபாடு அறிதல்.
பேச்சு வழக்குத் தொடரிலுள்ள பிழை திருத்தம் -
(எ.கா.) நேத்து மழ பேஞ்சுது - நேற்று மழை பெய்தது.

மொத்த மணிநேரம் - 48

TEXT BOOK T1 - கற்பகச் சோலை - தமிழ்ப்பாட நூல், இலக்கிய இன்பம், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் - 21.

பார்வை நூல்கள்

R1- தமிழ் இலக்கிய வரலாறு, முனைவர் கா.கோ. வேங்கடராமன், கலையக வெளியீடு, நாமக்கல்.

R2 - வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, முனைவர் பாக்யமேரி, பூவேந்தன் பதிப்பகம், சீனிவாசா சாலை, மயிலாப்பூர், சென்னை.

இணையதளம்

W1-www.tvu.org.in

W2- www.maduraitamilproject.com

இதழ்கள்

J1- International Research Journal of Indian Literature, irjil.in

J2 - International Tamil Research Journal, iorpress.in

வினாத்தாள் கட்டமைப்பு

இடைத்தேர்வு - மொத்த மதிப்பெண்கள் 60

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $6 \times 2 = 12$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $3 \times 6 = 18$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $3 \times 10 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பருவத்தேர்வு - மொத்த மதிப்பெண்கள் 100

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $10 \times 2 = 20$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $5 \times 6 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $5 \times 10 = 50$ (

அனைத்து வினாக்களுக்கும் விடையளித்தல்)

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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

UNIT-V

- a) Story – kafan
 b) Reethi Kaal, Adhunik Kaal
 c) Dheen Dhayal, Manaki,
 d) Letter Writing – Complaint Letter

10 HOURS**TOTAL: 48 HOURS****REFERENCE BOOKS**

- I. Hindi Prachar Sabha D.B, (2003). Kahani Manjari, T.Nagar, Chennai - 600017.
 II. Sharma, R. A., (1972). Hindi Sahithya ka Saral Ithihas, History of Hindi, Vinoth Pusthak Mandir, Agra - 02.
 III. Premchandh, (2013). Gaban, Rajkamal Prakashan, New Delhi - 110002. Sharan., (2004). Sumitha Hindi Nibandh Aur Pathra Lekhan, 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 2.6 | 2.6 | 2.8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

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,Vazhivakkile naikutty,Edavelayil oru nimisham,Verumoru kathu) 6 poetries | 09 |
| V | Poetry - Aayisha | 09 |
| | TOTAL | 48 |

Text Books:

1. Kumaranasan, (1919) *Chinthavishtayaya Seetha*, Kerala Book Store Publishers. Kottayam
2. Vijayalakshmi, (2017) *Mrugasikshakan*, DC Books, Kottayam
3. Vayalar Rama varma,(1903) *Aayisha*, Kerala Book Store Publishers, Kerala

Reference Books:

1. Dr..Leelavathi M ,(2015),Kavitha SahithyaCharitram,Kerala SahithyaAcademy,Trichur
2. Dr..Leelavathi M ,(2023),Kavitha Dwani,D.C.Books, Kottayam
3. Dr..George K.M,(2013),Aadhunika SahithyacharithramPrasthanangalilude,D.C.Books, Kottayam
4. Chummar T.M,(1936),Padya SahithyaCharithram,Kerala SahithyaAcademy,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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 0.6 | 1 | 0.4 | 0.4 | - | - | - | - | - | - | - | - | - | - | - | - | - |

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**10 HOURS**

History of Sanskrit Drama and its origin.

UNIT – II**10 HOURS**

Important Sanskrit Dramas and important authors.

UNIT – III**10 HOURS**

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

UNIT – IV**09 HOURS**

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

UNIT – V**09 HOURS**

Translation: From the known passages of the above text.

TOTAL: 48 HOURS

Drama text book available at :

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

CO, PO, PSO Mapping

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

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

(HISTOIRE DE LA LITTÉRATURE
FRENCAIS, ROMAN, RÉDACTION DE
LETTRES)

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

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

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

The objectives of this course are

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

COURSE OUTCOMES (COs):

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

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

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

Unité – III**10 HOURS**

- a) Leçon - b) Communication- permettre, défendre.
- b) Grammaire -La formation du pluriel (2)
- c) 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 adverbess de manière,
- d) adverbess de manière,
- e) Lexique -Les voyages, L'aéroport et l'avion, Les fêtes
- f) Culture –Noël

TOTAL: 48 HOURS

REFERENCE BOOKS:

1. Marie-Noëlle Cocton, 2015, *Saison 1: méthode de français*, Volume 89, Number 2, [Johns Hopkins University Press](#), Difier Paris.
2. Marion Alcaraz, Dorothee Escoufier, Camille Gomy, Mathilde Landier, Francine Quéméner, Delphine Ripaud, 2014, *Saison 1- Cahier d'activites*, Dider, Paris.
3. Anne Akvüz, Bernadette Bazelle-Shahmaei, Joëlle Bonenfant, Marie-Françoise Gliemann, 24 Aug. 2005, *LES 500 EXERCICES DE GRAMMAIRE AVEC CORRIGÉS*, Hachette Francais Langue Etrangere, Paris.
4. Christian Beaulieu, 2011, *Je Pratique Exercice De Grammaire A1*, French, Goyal Publishers, Paris.
5. Nathalie Bié, Philippe Santinan, April 2014, *Grammaire pour adolescents 250 exercices*, French, CLE INTERNATIONAL, Paris.

WEB SITES:

- <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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Average | 3 | 2.5 | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- To improve the ability to comprehend and interpret spoken information accurately.
- To cultivate effective communication for various professional and personal scenarios.
- To develop student entrepreneurs by training them as English language instructors and promoting communicative English in schools and colleges.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Identify new words by employing vocabulary building techniques. | Remember |
| 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. | Apply |
| CO4 | Follow leadership, work ethics and management principles | Understand |
| CO5 | express values and skills gained through effective communication to other disciplines. | Understand |

UNIT - I**8 HOURS**

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

UNIT - II**7 HOURS**

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

UNIT - III**7 HOURS**

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

UNIT - IV**7 HOURS**

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

UNIT - V**7 HOURS**

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

TOTAL: 36 HOURS**TEXT BOOK:**

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

REFERENCE BOOKS:

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

WEB SITES:

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

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- 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 | Understand procedures for issue of shares and debentures | Understand |
| CO2 | Learn procedures for amalgamation and absorption of companies | Understand |
| CO3 | Understand accounting treatment for reconstruction of companies | Apply |
| CO4 | Prepare financial statement of companies | Understand |
| CO5 | Learn procedure for liquidation of companies | Understand |

UNIT – I Share Capital and Debentures**17 HOURS**

Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. Debentures-Meaning –Types.

UNIT – II Amalgamation and Absorption of companies**17 HOURS**

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

UNIT – III Reconstruction of Companies**17 HOURS**

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

UNIT – IV Financial Statement of Companies**17 HOURS**

Financial Statement of Companies as per Schedule III of Companies Act, 2013- Statement of Profit and Loss - Balance Sheet–Cash Flow Statement.

UNIT – V Liquidation of Companies**16 HOURS**

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

Note: Distribution of Marks - 20% theory and 80% problem

TOTAL: 84 HOURS**TEXT BOOKS :**

1. Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol.II. 20th Edition, S. Chand & Co., New Delhi.

REFERENCE BOOKS:

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

Websites:

1. https://swayam.gov.in/nd2_imb20_mg32/preview

CO, PO, PSO Mapping

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-------------|-----|------------|------------|------------|------------|----------|----------|-----|-----|------------|------|------|------|----------|------------|----------|----------|
| CO1 | 3 | 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 |
| AVG3 | | 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

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

PREREQUISITE:

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

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs):

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

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

UNIT - I INDIAN CONTRACT ACT 1872**14 HOURS**

Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Types of Contracts - Offer – Acceptance – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

UNIT - II CONSIDERATION AND CAPACITY TO CONTRACT**14 HOURS**

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.

UNIT - III PERFORMANCE OF CONTRACT**14 HOURS**

Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types of Quasi - Rules Regarding Contingent Contract.

UNIT - IV CONTRACT OF INDEMNITY AND GUARANTEE**15 HOURS**

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawn and Pawnee..

UNIT - V CONTRACT OF AGENCY AND SALE OF GOODS ACT 1930 15 HOURS

Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency Limited Liability Partnership act 2008 -Salient Features of LLP- Difference between LLP and Partnership – Merits and demerits. Contract of Sale – Essentials – Sale and Agreement to Sell - Performance of contract of sales –Rules regarding deliveryof goods- Rights of unpaid seller.

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 Publications, Agra
4. P C Tulsian and Bharat Tulsian (2017), Business Law, McGraw Hill Education, New Delhi
5. Sharma, J.P. and Sunaina Kanojia (2017), Business Laws, Ane Books Pvt. Ltd., New Delhi

WEBSITE:

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

CO, PO, PSO Mapping

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

PREREQUISITE:

- 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 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.

REFERENCE BOOKS

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

CO, PO, PSO Mapping

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-------------|----------|----------|----------|----------|----------|-----|-----|-----|-----|------|------|------|------|------|------|------------|------------|
| CO1 | 3 | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - |
| CO2 | 3 | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | 2 | 2 |
| CO3 | 3 | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | | |
| CO4 | 3 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 1 |
| CO5 | 3 | - | 1 | 1 | 2 | - | - | - | - | - | - | - | - | - | - | 1 | 1 |
| AVG3 | 1 | 1 | 2 | 2 | 1 | - | - | - | - | - | - | - | - | - | - | 1.3 | 1.3 |

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

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

UNIT- I INTRODUCTION AND PRINCIPLES**8 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**8 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**8 HOURS**

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

TOTAL: 24 HOURS

TEXT BOOKS:

1. Scott S Macdonald and Timothy W Koch (2011)., *Management of Banking*, New Delhi: Thomson Publishing,
2. Donald R Fraser, Benton E Gup and James W Kolari (2010)., *Commercial Banking, The Management of Risk*, Wiley,

REFERENCE BOOKS

1. Peter S Rose(2012)., *Commercial Bank Management*, New Delhi: McGraw Hill/Irwin,
2. David H Buzzell(2010)., *Principles of Banking, USA: American Bankers Associations*, 2010.
3. *Principles of Community Engagement*, (2011).2nd Edition, NIH Publication No. 11-7782.

WEBSITES:

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

CO, PO, PSO Mapping

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

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

PREREQUISITE

- 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

| | | |
|--|----------------------|--|
| 25LTU401G | Language: Tamil - IV | SEMESTER IV 4H - 3C |
| Instruction Hours/week : L : 4 T : 0 P : 0 | | Marks : Internal : 40 External : 60 Total : 100 End Semester Exam : 3 Hours |

தமிழக வரலாறும் பண்பாடும்

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்; திறனாய்வு நோக்கை மேம்படுத்துதல்.
- இலக்கியங்களின் வழி மனித வாழ்வியலை உணர்த்துதல்.
- இன்புறுத்தல் மற்றும் அறிவுறுத்தல் நிலைகளில் இலக்கியங்களின் பங்களிப்பை உணர்த்துதல்.
- இளைய தலைமுறையினருக்கு அற உணர்வு மற்றும் வாழ்வியல் மதிப்புகளை அறிவுறுத்துதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில் இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகத்தை அடைதல்.
- தொல்லியல், கல்வெட்டியல் மற்றும் ஓலைச்சுவடியியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- 'அறிவியல் தமிழ்' ; 'இணையத் தமிழ்' போன்ற தமிழின் வளர்ச்சித் துறைகள் சார்ந்த திறன் மேம்பாடு பெற்றிருத்தல்.
- வேலைவாய்ப்புக்குரிய வகையில் படைப்பாக்கத்திறன் முதலான மொழி ஆளுமை பெற்றிருத்தல்;
- சமூக வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக உள்ள இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி.

தாள்கள் வரிசையும் தேர்வுச் செயல் திட்டமும்

பகுதி-I தமிழ்

இளநிலைப்பட்ட அறிவியல் மற்றும் கலையியல் வகுப்புகள்

| பருவம் | தாள் | கற்பிக்கும் நேரம்/வாரம் | தேர்வு மணிகள் | மதிப்பெண் அகமதிப்பீடு/பருவ எழுத்துத் தேர்வு | மொத்தம் | மதிப்புப் புள்ளிகள் |
|--------|------|-------------------------|---------------|---|---------|---------------------|
| நான்கு | IV | 4 | 3 | 40 / 60 | 100 | 3 |

தமிழக வரலாறும் பண்பாடும்

அலகு - 1 தமிழக வரலாறும் நாட்டுப்பிரிவுகளும் 10 மணிநேரம்

பழைய கற்காலம் - புதிய கற்காலம் - இரும்புக்காலம் - சங்க கால மூவேந்தர் நாடுகள் (சேர, சோழ, பாண்டியர்கள்) - பிற்கால நாட்டுப் பிரிவுகள் - பல்லவர் நாடு - நடு நாடு - தொண்டை நாடு - கொங்கு நாடு.

அலகு - 2 தமிழகத்தில் கலை இலக்கிய வளர்ச்சி 10 மணிநேரம்

காலந்தோறும் தமிழகத்தில் கட்டடக்கலை - கோயிற்கலை - கூத்துக்கலை - நாடகக்கலை - ஆடற்கலை - சிற்பக்கலை - ஓவியக்கலை வளர்ச்சி - தமிழ் வளர்ச்சிக்குப் பக்தி இலக்கியங்களின் பங்களிப்பு.

அலகு - 3 தமிழர்களின் வணிகம் 08 மணிநேரம்

சங்க கால வணிகம் - தமிழர்களின் அயல்நாட்டு வணிகத்தொடர்பு - கிரேக்கர்கள் - ரோமர்கள் - மௌரியர்களுடனான வணிகத்தொடர்பு - நாணயங்கள்.

அலகு - 4 தமிழகப் பண்பாட்டில் கொங்கு நாடு 10 மணிநேரம்

கொங்கு நாடும் அதன் வரலாறும் - அரசர்கள் - சிற்றரசர்கள் - கொங்கு நாட்டு எல்லைகள் - கொங்கு நாடும் பிற பகுதிகளும் - புலவர்கள் - இலக்கியங்கள் - பண்பாட்டுச் சிறப்பு.

அரிக்கமேடு - ஆதிச்சநல்லூர் - அழகன்குளம் - கீழடி - கொடுமணல் - கொற்கை - மயிலாடும்பாறை - கங்கை கொண்ட சோழபுரம் போன்ற ஆய்வுக்களங்களில் கிடைத்துள்ள தமிழக வரலாற்றுக் குறிப்புகள்.

மொத்த மணிநேரம் - 48

TEXT BOOK T1 - கற்பகச் சோலை - தமிழ்ப்பாட நூல், இலக்கிய இன்பம், தமிழ்த்துறை வெளியீடு, கற்பகம் உயர்கல்விக்கழகம், கோயம்புத்தூர் - 21.

பார்வை நூல்கள்

R1- தமிழக வரலாறு மக்களும் பண்பாடும் - கே.கே.பிள்ளை - உலகத் தமிழாராய்ச்சி நிறுவனம், தரமணி, சென்னை.

R2 - தமிழக வரலாறும் பண்பாடும் - வே.தி.செல்வம் - மணிவாசகர் பதிப்பகம், பிராட்வே, சென்னை.

இணையதளம்

W1-www.tvu.org.in

W2- www.maduraitamilproject.com

இதழ்கள்

J1- International Research Journal of Indian Literature, irjil.in

J2 - International Tamil Research Journal, iorpress.in

வினாத்தாள் கட்டமைப்பு

இடைத்தேர்வு - மொத்த மதிப்பெண்கள் 60

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $6 \times 2 = 12$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $3 \times 6 = 18$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) $3 \times 10 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பருவத்தேர்வு - மொத்த மதிப்பெண்கள் 100

பகுதி - அ (இரு மதிப்பெண் வினாக்கள்) $10 \times 2 = 20$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - ஆ (ஆறு மதிப்பெண் வினாக்கள்) $5 \times 6 = 30$ (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

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

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

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

PREREQUISITE:

Not Required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs):

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

| | | |
|-----------------|---|-----------------|
| UNIT-I | a) Poetry – Lakshmanan ke Bare Me b) Bharath ka Bhagya c) Essay – Dhokha d) Translation – Lesson – 1 to 3 | 9 HOURS |
| UNIT-II | a) Poetry – Soorpanakha Ki Visheshatha b) Bahu Ki Vida c) Essay – Jabaan d) Translation– Lesson – 4 to 6 | 9 HOURS |
| UNIT-III | a) Poetry– Kavya Ke AdharPar b) Reed Ki Haddi c) Essay – Kya Janvar Bhee Sochthi Hai d) translation– Lesson – 7 to 9 | 10 HOURS |

UNIT-IV a) Khanda Kavya Ke Adhar Par Panchavati **10 HOURS**

b) Rajputni Ka Badhala

c) Essay – Shradha-Bhakthi

d) Translation– Lesson – 10 to 12

UNIT-V a) Kavya Ke Adhar Par Prakruthik Varnan **10 HOURS**

b) Bheem Aur Raakshas

c) Essay – Adhunik Nari

d) Translation – Lesson –13 to 15

TOTAL: 48 HOUR

REFERENCE BOOKS:

- I. Gupt,M.S, (2015). Panchavati, Bharathiya Sahithya Sangrah, Kanpur - 208002, Uttar Pradesh.
- II. Hindi Prachar Sabha D.B, (2007). Adarsh Akanki, T.Nagar, Chennai - 600017,
- III. Ranjan,S.D,Dr., (1987). Nibandh Nishchay, Hindi Sahithya Sammelan Prayag, 12, Sammelan Marg, Allahabadh.
- IV. Hindi Prachar Sabha D.B, (2007). Anuvadh Abhyas - III, T.Nagar, Chennai - 600017,TamilNadu.

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

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

Marks: Internal:40 External:60 Total: 100
End Semester Exam: 3Hours**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 |
| | TOTAL | 48 |

Text Books:

1. Vasudevan Nair M.T., (2015), *Perumthachan*, DC Books, Kerala
2. Sreekandan Nair C.N., (1974) *Saketham*, DC Books, Kerala

Reference Books:

1. Sankara Pillai G,(1980)Malayala Nataka Sahithya Charithram, Kerala Sahithya Akademi, Thrissur
2. Vayala Vasudevan Pillai,(2005),Malayala Nataka Sahithya Charithram,Kerala Sahithya Akademi, Thrissur

3. SmarakaPrasanga Samithi C.J,(1963) Natakam OruPatanam, Koothattukulam Natakaroopacharcha, Kattumadam Narayanan ,NBS, Kottayam
4. Vijayakrishanan,(2024)Chalachithrasameeksha, Kerala Bhasha Institute,Current Book,Kottayam
5. Jose-K.Manual ,(2004)Cinemayude Paadangal,VisakalanavumVeekshanavum ,D C Book,Keral

CO, PO, PSO Mapping

| CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|---------------------|------------|------------|-----|------------|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO2 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO3 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO4 | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CO5 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ave rage | 0.6 | 1.8 | - | 0.4 | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

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

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

Introduction to Sanskrit Lyrics and erotic literature.

10 HOURS**UNIT – II**

Devotional Literature, Important works

10 HOURS**UNIT – III**

Krishnakarnamrita of Leelasuka (Second Section only)

10 HOURS**UNIT – IV**

Grammar – Past tense, Declension of personal pronouns

09 HOURS**UNIT – V**

Simple sentences from Sanskrit Self Teacher

09 HOURS

TOTAL: 48 HOURS

Drama text Book Available at :

- Krishnakarnamrita of Leelasuka (2013) Sri Ramakrishna Mud, Mylapore, Chennai.

CO, PO, PSO Mapping

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

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

**(COMPREHENSION, TRADUCTION,
REDUCTION, UNE ACT)**

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

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

Not Required

COURSE OBJECTIVES (CO):

The objectives of this course are:

- To provide the students with an ability to build and enrich their communication skills.
- To help them think and write imaginatively and critically.
- To strengthen their professional skills.

COURSE OUTCOMES (COS):

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

| COs | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Make the students proficient communicators in 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
 d) La phrase négative (3)
 e) Lexique –• Le logement, La maison, Les pièces Culture

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,
 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
 d) Lexique – Le corps humain : l'extérieur, Le corps humain : l'intérieur Les
 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
- 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
- d) Lexique – Le système scolaire, Les formalités pour partir à l'étranger
- e) Culture- Le français hors de France

TOTAL: 48 HOURS**REFERENCE BOOKS:**

1. Marie-Noëlle Cocton, December 2015, *Saison 1: méthode de français*, Volume 89, Number 2, [Johns Hopkins University Press](#), Dider Paris.
2. Marion Alcaraz, Dorothée Escoufier, Camille Gomy, Mathilde Landier, Francine Quémener, Delphine Ripaud, 2014, *Saison 1- Cahier d'activités*, Dider, Paris.
3. Anne Akvüz, Bernadette Bazelle-Shahmaei, Joëlle Bonenfant, Marie-Françoise Gliemann, 24 Aug. 2005, *LES 500 EXERCICES DE GRAMMAIRE AVEC CORRIGÉS*, Hachette Français Langue Etrangère, Paris.
4. Anne Akyüz, Bernadette Bazelle- Shahmael, Joëlle Bonenfant, Marie- Françoise Gliemann, *Les exercices de grammaire*, Hachette FLE, Paris, 2005
5. Christian Beaulieu, 2011, *Je Pratique Exercice De Grammaire A1*, French, Goyal Publishers, Paris.
6. Nathalie Bié, Philippe Santinan, April 2014, *Grammaire pour adolescents 250 exercices*, French, CLE INTERNATIONAL, Paris.

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

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

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES(CO):

- To provide the students with an ability to build and enrich their communication skills.
- To help them think and write imaginatively and critically.
- To strengthen their professional skills.

Course Outcomes (COs):

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

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

UNIT - I**8 HOURS**

Concept of Communication- Barriers to Communication- Body Language- 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- Letter Formats- E-mail 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>

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Company law and regulations pertaining to banking and insurance sectors.

COURSE OBJECTIVES (CO):

- Remember the concepts of amalgamation and absorption of companies and understand the accounting procedures for the reconstruction of companies.
- Analyze and evaluate the financial statements of banking and insurance companies, enhancing their understanding of industry-specific accounting standards and regulations.
- Analyze and apply concepts related to Accounting Standards AS-13, AS-15, AS-16, AS-19, and AS-20, and to prepare consolidated balance sheets for holding and subsidiary companies, ensuring compliance with accounting regulations.

COURSE OUTCOMES (COs):

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 INSURANCE**17 HOURS**

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

UNIT – IV HOLDING COMPANY ACCOUNTS**17 HOURS**

Holding Company Accounts – Realized and Unrealized Profits – Minority Interest – Calculation of Goodwill – Cost of Control - Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)

UNIT – V HOLDING COMPANY ACCOUNTS**17 HOURS**

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability.

TOTAL : 84 HOURS**Note:** Distribution of marks - 20% theory and 80% problems**TEXT BOOK :**

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

REFERENCE BOOKS:

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications,13th Revised Edition, Sultan Chand and company, New Delhi.
2. Reddy and Murthy (2019), Corporate Accounting, Margham Publications, Chennai
3. 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 |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CO1 | 3 | - | 1 | - | 1 | - | - | 2 | - | - | - | - | 2 | - | - | - | - |
| CO2 | 3 | - | - | 3 | 2 | - | - | - | - | 2 | 1 | - | - | - | - | - | - |
| CO3 | 3 | - | - | 3 | 3 | 2 | - | - | - | 2 | - | - | - | - | - | - | - |
| CO4 | 3 | - | - | 3 | - | 2 | - | - | - | 2 | - | - | - | - | - | - | - |
| CO5 | 3 | - | - | 3 | - | - | - | 2 | - | - | - | - | 2 | - | - | - | - |
| AVG | 3 | - | 1 | 3 | 2 | 2 | - | 2 | - | 2 | 1 | - | 2 | - | - | - | - |

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

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

PREREQUISITE:

- 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.

UNIT- IV COMPUTATION OF INCOME FROM Capital Gain and Income from Other Sources

14 HOURS

Capital Gain: Chargeability - Capital Gains - Capital Assets & Transfer - Types of Capital Gains - Mode of Computation of Capital Gains - Exemptions and Deduction. Taxation of Dividend - Provisions relating to Gifts – Deductions -Other Miscellaneous Provisions. Exemptions/Deduction -

UNIT - V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY **14 HOURS**

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

TOTAL: 72 HOURS

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEBSITES:

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

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- 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 | Analyse |

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

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

UNIT- IV CAPITAL ACCOUNTS

12 HOURS

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

UNIT - V FINANCIAL STATEMENT OF INVESTMENT COMPANIES

12 HOURS

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

TOTAL: 60 HOURS

TEXT 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, - Medium, 3 - High, '-'; - No Correlation

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

PREREQUISITE:

- 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 COMPANY 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 - De-mat system.

UNIT - III MANAGEMENT OF COMPANY

10 HOURS

Management of Company - 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 – Managerial responsibilities on the legal provisions of Provident Fund – Employees State Insurance - Payment of Bonus and Gratuity.

UNIT - IV COMPANY MEETING

10 HOURS

Company Meetings - 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 CSR, CORPORATE GOVERNANCE AND WINDING UP

8 HOURS

Corporate Social Responsibility (CSR) - CSR Policy - Practice – CSR Programmes -Need assessment - Impact assessment. Evolution of Corporate Governance - Corporate governance concepts - Corporate Governance Forums – Governance challenges. 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. Milind Kasodekar, Shilpa Dixit, Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22nd Edition, Taxmann Publication, New Delhi.

REFERENCE BOOKS :

1. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd Edition, Taxmann Publication, New Delhi.
2. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition, LexisNexis, New Delhi
3. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
4. The Institute of Company Secretaries of India, 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 | 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, - Medium, 3 - High, '-; - No Correlation

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 (COs):

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

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

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

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

REFERENCE BOOKS:

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

WEB SITES:

1. <http://www.arvindguptatoys.com/arvindgupta/gandhiexperiments.pdf>
2. <http://www.sanipanhwar.com/India%20Wins%20Freedom%20%20Maulana%20Abul%20Kalam%20Azad>
3. <https://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 | 1 |
| Avg | 1 | - | 2 | 2 | 2 | | 3 | - | - | - | - | 3 | - | - | 2.4 | 2.5 | 1.3 |

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

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 fundamentals of cost accounting, distinguish it from financial accounting, and prepare a basic cost sheet. | Understand |
| CO2 | Apply material inventory control techniques, pricing methods for material issues, and labor cost accounting, including wage payment and incentive schemes. | Apply |
| CO3 | Analyze and allocate overhead costs, address under- and over-absorption issues, and apply activity-based costing for various cost items. | Analyze |
| CO4 | Evaluate and implement costing methods like job, contract, process, and service costing, including managing process losses and valuing work in progress. | Evaluate |
| CO5 | Analyze and reconcile cost and financial accounts using integral and non-integral systems, identify profit differences, and conduct cost audits. | Analyze |

UNIT- I COST CONCEPTS**20 HOURS**

Cost Accounting – Definition – Meaning and Scope – Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Cost sheet –Cost control -Cost Reduction – Cost Control Vs Cost Reduction - Tender and Quotation..

UNIT- II MATERIAL CONTROL**19 HOURS**

Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages, Scrap and Spoilage..

UNIT-III LABOUR AND OVERHEADS**19 HOURS**

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification–Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Overheads Activity based costing..

UNIT-IV PROCESS COSTING**19 HOURS**

Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.

UNIT-V UNIT, JOB, BATCH AND TRANSPORT COSTING**19 HOURS**

Unit Costing – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features. (Simple Practical Problems).

TOTAL: 96 HOURS

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

TEXT BOOK:

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

REFERENCE BOOKS

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

WEBSITES:

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

CO, PO, PSO Mapping

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

PREREQUISITE:

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

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 | Apply |
| 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. importance, Core banking solution (CBS), NBFCs and its types; comparison between Banks and NBFCs.

UNIT – II INDIVIDUALS AND HUF**17 HOURS**

Assessment of Individuals - Assessment of Hindu Undivided Family

UNIT- III PARTNERSHIP FIRMS AND ASSOCIATION OF PERSONS 17 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 17 HOURS

Assessment of Companies - Assessment of Co-operative Societies.

UNIT – V COLLECTION AND RECOVERY OF TAXES 17 HOURS

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

TOTAL: 84 HOURS

TEXT BOOK:

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India
2. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill

REFERENCE BOOKS

1. Jeff Madura, Financial Institutions and Markets, Cengage Learning EMEA, 2008
2. Meir G. Kohn, Financial Institutions and Markets, Oxford University Press, 2004.
3. Fabozzi, Frank J. and Modigliani, Franco, Capital Markets: Institutions and Markets, Prentice Hall of India, New Delhi, Third edition, 2005

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, - Medium, 3 - High, '-; - No Correlation

PREREQUISITE:

- Basic understanding of financial systems, economics, and the functioning of financial institutions.
-

COURSE OBJECTIVES (CO):

- Understand the scope and functions of financial services, including both fund-based and non-fund-based activities, and the challenges faced by the Indian financial services industry.
- Gain insights into mutual funds, their types, importance, and the role they play in the Indian financial market.
- Learn the concept of venture capital, its financing stages, exit modes, and the role of angel funding in supporting new businesses.

COURSE OUTCOMES

Upon Completion of this course the student will be able to

| COs | Course Outcomes | Blooms Level |
|-----|---|-------------------|
| CO1 | Understand the key financial services, their functions, and the challenges faced by the Indian financial industry. | Understand |
| CO2 | Gain knowledge about mutual funds, their organization, selection criteria, and trends in the Indian market. | Apply |
| CO3 | Learn the process of venture capital financing, the importance of angel funding, and the challenges in the venture capital scenario. | Analyze |
| CO4 | Understand the concept of factoring, forfeiting, and derivatives, and analyze their types and benefits in financial markets. | Apply |
| CO5 | Develop an understanding of credit rating systems, the methodology used in ratings, and the functioning of credit rating agencies in India. | Analyze |

UNIT - I INTRODUCTION**16 HOURS**

Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry – Merchant Banking – Functions–Leasing – Meaning – Features – Merits and Demerits.

UNIT – II MUTUAL FUNDS**17 HOURS**

Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.

UNIT – III VENTURE CAPITAL**17 HOURS**

Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital – Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.

UNIT - IV FACTORING**17 HOURS**

Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits.

UNIT – V CREDIT RATING**17 HOURS**

Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India..

TOTAL: 84 HOURS**TEXT BOOK :**

1. Gordon E. and Natarajan.K (2023), Financial services, Himalaya Publishing House, New Delhi

REFERENCE BOOKS

1. Khan.M.Y.(2019) “Financial Services”,5th Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Santhanam. B. (2016), Financial Services, McGraw Hill Publishing Company 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, - Medium, 3 - High, ‘-’ - No Correlation

PREREQUISITE:

- Not Required

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.
- To be acquainted with GST standards, customs laws, and their practical applications for lifelong use.

COURSE OUTCOMES:

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 | Understand 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: 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, SGST / UTGST and IGST - Composition scheme & Reverse Charge Mechanism - Exemptions under GST.

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

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

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

Procedural Compliance under GST: Registration - Tax Invoice - Debit & Credit Note - Account and Record - Electronic way Bill – Returns - Payment of Tax - Refund Procedures – Audit - GST Compensation to States.

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

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

TOTAL: 60 HOURS**TEXT BOOKS:**

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

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, - Medium, 3 - High, '-; - No Correlation

PREREQUISITE:

- 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**

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

UNIT - II ASSET CLASSES**12 HOURS**

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

UNIT - III EQUITIES**12 HOURS**

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

UNIT - IV FIXED INCOME**12 HOURS**

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

UNIT- V DERIVATIVES**12 HOURS**

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

TOTAL:60 HOURS**TEXT BOOK:**

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

REFERENCE BOOKS:

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

India

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

CO, PO, PSO Mapping

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO13 | PO14 | PO15 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3 | - | 3 | 2 | 2 | 1 | - | - | - | 3 | - | - | - | - | 2 | 1 | 2 |
| CO2 | 3 | - | 2 | 2 | 2 | 1 | - | - | - | 3 | - | - | - | - | 2 | 1 | 2 |
| CO3 | 3 | - | 2 | 2 | 2 | - | - | - | - | 3 | - | - | - | - | 2 | 1 | 2 |
| CO4 | 3 | - | 2 | 2 | 2 | - | - | - | - | 3 | - | - | - | - | 1 | 1 | 2 |
| CO5 | 3 | - | - | 2 | 2 | - | - | 1 | - | 3 | - | - | - | - | 1 | 1 | 2 |
| AVG | 3 | - | 2.2 | 2 | 2 | 1 | - | 1 | - | 3 | - | - | - | - | 1.6 | 1 | 2 |

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

PREREQUISITE

- Basic knowledge of finance and economics, including an understanding of financial markets, investment concepts, and financial instruments.

COURSE OBJECTIVES (CO):

- Understand the meaning, definition, and types of investments, along with the distinction between investment, gambling, and speculation.
- Gain knowledge of investment media and avenues, including bonds, securities, and investment programs, and learn the factors favorable for investment.
- Learn the principles and techniques of fundamental analysis, including economic, industry, and company analysis, along with technical analysis theories such as Dow Theory and Efficient Market Theory.

COURSE OUTCOMES(COs):

Upon Completion of this course the student will be able to

| COs | Course Outcomes | Blooms Level |
|------------|--|---------------------|
| CO1 | Understand the meaning of investment, its importance, and distinguish it from gambling and speculation. | Understand |
| CO2 | Gain practical knowledge of different investment media and avenues, and identify factors favorable for investment. | Apply |
| CO3 | Analyze and apply both fundamental and technical analysis methods, including economic, industry, company analysis, and key investment theories. | Analyze |
| CO4 | Understand the risks involved in investments, calculate returns, and apply traditional techniques for measuring yield and holding period. | Apply |
| CO5 | Master portfolio management concepts and apply models such as Markowitz Theory, Sharpe Index, CAPM, and Arbitrage Pricing Theory for portfolio selection and optimization. | Evaluate |

UNIT – I INTRODUCTION TO INVESTMENT**12 HOURS**

Investment – Meaning - Definition–Financial and Economic meaning of investment - Importance of Investments - Elements of Investment-Types of Investor - Investment and Gambling – Investment & Speculation.

UNIT - II INVESTMENT MEDIA AND AVENUES**12 HOURS**

Investment Media – Investment Avenues – Bonds and Securities – Features – Types - Investment Programme - Features of Investment Programme – Factors favorable for investment.

UNIT - III FUNDAMENTAL AND TECHNICAL ANALYSIS**12 HOURS**

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Dow Theory – Efficient Market Theory.

UNIT - IV RISK AND RETURN ANALYSIS**12 HOURS**

Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield.

UNIT- V PORTFOLIO MANAGEMENT**12 HOURS**

Portfolio – Meaning – Markowitz Theory– Elements of Portfolio Management - Portfolio Selection- feasible set of portfolio – selection of optimal portfolio- sharpe index model - Capital asset pricing model (CAPM model) Arbitrage Pricing theory - Performance Evaluation – ratios for evaluation- sharp and Treynor ratio and Portfolio Revision- revision strategies – formula plan- Constant rupee plan- constant ratio plan- variable ratio plan and rupee cost average plan

TOTAL : 60 HOURS**TEXT BOOK:**

1. Preeti Singh Investment Management Himalaya Publishing House (2015)

REFERENCE BOOKS:

1. Chandra, P. (2017). *Investment analysis and portfolio management*. McGraw Hill Publishing Company Ltd.
2. Natarajan, L. (2013). *Investment management, security analysis, and portfolio*. Margham Publications.
3. Bhalla, V. K. (2010). *Investment management*. Sultan Chand and Sons.
4. Avadhani, V. A. (2016). *Security analysis and portfolio management*. Himalaya Publishing House.
5. Pandian, P. (2013). *Security analysis and portfolio management*. 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 | - | 2 | - | 3 | - | - | 1 | - | - | - | - | - | - | 1 | 1 | 2 |
| CO2 | 3 | - | - | 1 | 3 | - | - | - | - | - | - | - | - | - | - | 1 | 2 |
| CO3 | 3 | - | 2 | - | 3 | 1 | | - | - | - | - | - | - | - | - | 1 | 2 |
| CO4 | 3 | - | 2 | - | 3 | - | - | - | 1 | - | - | - | - | - | 1 | 1 | 2 |
| CO5 | 3 | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 1 | 1 | 2 |
| AVG | 3 | - | 2 | 1 | 3 | 1 | - | 1 | 1 | - | - | - | - | - | 1 | 1 | 2 |

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

PREREQUISITE:

- Students should have 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

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

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

- Basic understanding of accounting principles and financial reporting.

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 BASIS OF MANAGEMENT ACCOUNTING**16 HOURS**

Management Accounting – Meaning – Definition – Characteristics - Objectives - Scope – Functions - Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting..

UNIT - II RATIO ANALYSIS**16 HOURS**

Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

UNIT - III CASH FLOW AND FUND FLOW STATEMENT**16 HOURS**

Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from Investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. Basics of fund flow statement – (fund flow statement theories only)

UNIT - IV MARGINAL COSTING TECHNIQUES**18 HOURS**

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

UNIT- V BUDGETARY CONTROL**18 HOURS**

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget– Purchase Budget-Zero based budgeting. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.

TOTAL: 84 HOURS

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

TEXT BOOK:

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th 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, 4th Edition S. Chand Publishing, New Delhi.
2. Alnoor Bhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015), Management and Cost Accounting, 6th 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

WEBSITES

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

CO, PO, PSO Mapping

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

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

PREREQUISITE:

- Understanding of basic business management, entrepreneurship concepts, business planning, and financial management is essential.

COURSE OBJECTIVES (CO):

- To grasp the fundamentals of entrepreneurship, including its scope, importance, and various types such as technopreneurship and social entrepreneurship.
- To understand different business entities and their roles, focusing on micro, small, and medium enterprises, and the management of family businesses.
- To explore support systems for entrepreneurs, including public and private assistance, financing options, and the roles of business incubators and investors.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Understand recent concepts of entrepreneurship & kinds of business entities | Understand |
| CO2 | Comprehend the role of business incubators on business sustainability | Understand |
| CO3 | Formulate business ideas and conduct feasibility studies | Create |
| CO4 | Acquire knowledge on source of finance for promotion of entrepreneurs | Understand |
| CO5 | Apply principles and practice methodology of entrepreneurship for business sustainability | Apply |

UNIT - I ENTREPRENEURSHIP**14 HOURS**

Meaning, scope and importance of Entrepreneurship –Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT - II ENTREPRENEURIAL OPPORTUNITIES MSMEs SECTOR**14 HOURS**

Micro, Small and Medium Enterprises (MSMEs). Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business-MSMEs.

UNIT - III ENTREPRENEURIAL SUPPORT SYSTEM IN INDIA**14 HOURS**

Public and Private System of Stimulation, Support and Sustainability of Entrepreneurship - Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

UNIT - IV PROJECT IDENTIFICATION AND REPORT PREPARATION**15 HOURS**

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

UNIT - V START-UP ECO SYSTEM IN INDIA**15 HOURS**

Emergence of start-up and types of Start up Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups- Mudra - ASPIRE. Marketing and organizational plans-an overview. Nature of planning in small business. Organizational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

TOTAL: 72 HOURS**TEXT BOOKS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), *Entrepreneurship*, 10th Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), *Entrepreneurship*, 1st Edition, Pearson Education, New Delhi.

REFERENCE BOOKS:

1. Sangeetha Sharma (2017), *Entrepreneurship Development*, Prentice Hall of India Learning Pvt. Ltd., New Delhi.
2. Poornima M., Charantimath (2018), *Entrepreneurship Development and Small Business Enterprises*, 3rd Edition, Pearson Education, New Delhi
3. S.S.Khanka (2012), *Entrepreneurial Development*, S.Chand, New Delhi.

WEBSITE:

1. <https://www.coursera.org/specializations/wharton-entrepreneurship>

CO, PO, PSO Mapping

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | P011 | P012 | P013 | P014 | P015 | PSO1 | PSO2 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1 | 3 | - | - | - | - | - | - | - | 2 | - | 3 | - | - | - | 3 | 2 | 1 |
| CO2 | 3 | - | - | - | - | - | - | - | 2 | - | 3 | - | - | - | 3 | 2 | 1 |
| CO3 | 3 | - | 2 | - | - | - | - | - | 2 | - | 3 | - | - | - | 3 | 2 | 2 |
| CO4 | 3 | - | 2 | - | - | - | - | - | - | - | 3 | - | - | - | 3 | 2 | 2 |
| CO5 | 3 | - | 2 | - | - | - | - | - | - | - | 3 | - | 1 | - | 3 | 2 | 1 |
| Average | 3 | - | 2 | - | - | - | - | - | 2 | - | 3 | - | 1 | - | 3 | 2 | 1.2 |

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

PREREQUISITE:

- Basic knowledge of banking principles and financial concepts.

COURSE OBJECTIVES(CO):

- Understand the structure and functions of Indian banks and financial institutions.
- Analyze the roles of the Reserve Bank of India and commercial banks, and understand banker-customer relationships and lending principles.
- Evaluate negotiable instruments and recent banking developments like core banking, electronic banking, and microfinance.

COURSE OUTCOMES(COs):

Upon Completion of this course the student will be able to

| COs | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Understand the Indian banking system's structure, including private and public banks, regional rural banks, and non-banking financial institutions, and their functions. | Understand |
| CO2 | Analyze the functions and roles of the Reserve Bank of India and commercial banks in India. | Analyze |
| CO3 | Evaluate the relationship between bankers and customers, identify different customer types, and apply sound lending principles. | Evaluate |
| CO4 | Analyze the features and types of negotiable instruments like cheques, promissory notes, and bills of exchange. | Analyze |
| CO5 | Apply knowledge of recent banking developments like core banking solutions, electronic banking, and microfinance, understanding their roles and benefits. | Apply |

UNIT I BANKING SYSTEM IN INDIA**15 HOURS**

Banking System in India: Structure of Indian Banking System – Private and Public Sector Bank - Regional Rural Banks – Land Development Banks – National Bank for Agricultural and Rural Development – National Housing Bank – Small Industries Development Bank of India. Non-Banking Financial Institutions - Meaning- Classification - Functions – Commercial Bank Vs Non-Banking Companies – Services rendered by Non-Banking Financial Companies - Overview of Banking Regulation Act 1949.

UNIT II RESERVE BANK OF INDIA**12 HOURS**

Reserve Bank of India: Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks: SBI – Functions, Nationalized Banks, Private Banks (Including Foreign Banks).

UNIT III BANKER AND CUSTOMER**15 HOURS**

Banker and Customer: Definition – Relationship between Banker and Customer – General Relationship and Special Relationship - Different Types of Customers – Individual and Institutions – Lunatics – Minors – Married Women – Drunkard – Illiterate Persons – Partnership Firms – Joint Stock Companies – Non-profit Organizations. – Types of Accounts. Lending – Principles of Sound Lending – Different Types of Lending

UNIT IV NEGOTIABLE INSTRUMENTS**15 HOURS**

Negotiable Instruments: Salient Features – Cheque - Promissory Notes – Certificate of Deposits - Bills of Exchange – Crossing- Endorsement

UNIT V RECENT DEVELOPMENTS IN BANKING**15 HOURS**

Recent developments in Banking: Core Banking Solution-Electronic Banking –ATM Debit/Credit Card – RTGS(Real Time Gross Settlement)-NEFT(National Electronic Fund Transfer) - Internet Banking – Mobile Banking – WhatsApp Banking - Micro Finance-Role and Benefits – Payment banker.

TOTAL: 72 HOURS**TEXT BOOKS :**

1. Gordon and Natarajan (2016), Banking Theory and Practices. Himalaya Publishing House, Bengaluru.

REFERENCE BOOKS :

1. Tandon, M.L (2017) Banking Law and Practices, Bombay, Thacker & Co Ltd.
2. Varshney, P.N. (2017), Banking Law and Practices, Sultan Chand Ltd., New Delhi.
3. Santhanam, B (2019), Banking Theory, Law and Practice, Margham Publications, Chennai

WEBSITES:

1. https://swayam.gov.in/nd1_noc20_mg32/preview
2. https://swayam.gov.in/nd2_cec20_mg08/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 | - | - | - | - | 3 | 3 |
| CO2 | 3 | - | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 | 2 |
| CO3 | 3 | - | - | 2 | 1 | - | 1 | - | - | - | 2 | - | - | - | - | 2 | 2 |
| CO4 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 2 |
| CO5 | 3 | 1 | - | - | - | - | - | - | - | - | - | - | 1 | - | 1 | 3 | 3 |
| Avg | 3 | 1 | 1 | 1 | 1 | - | 1 | - | - | - | 1 | - | 1 | - | 1 | 2.4 | 2.4 |

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

PREREQUISITE:

- Basic understanding of financial markets and investment principles.

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**

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

UNIT- II INVESTMENT BANKING SERVICES**12 HOURS**

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

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

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

UNIT – IV TRADE LIFE CYCLE**12 HOURS**

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

UNIT- V FUND ADMINISTRATION**12 HOURS**

Fund Administration Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – NAV, pricing and valuations – 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:**

- Basic understanding of research methods and statistical concepts.

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 suitable sampling technique | Understand |
| CO2 | Identify the respondents through data collection | Understand |
| CO3 | Analyse the data through statistical analysis | Analyze |
| CO4 | Evaluate the results of the statistical analysis and interpret the findings | Evaluate |
| CO5 | Analyse the project report | Analyze |

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

PREREQUISITE:

Students should have a basic understanding of financial instruments and markets is essential for learning about derivatives, options, futures, and their applications in India.

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

Upon 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**14 HOURS**

Options and Swaps - Concept & Types - Option Valuation- Option Positions Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Binomial Option Pricing Model - Black-Scholes Option Pricing - Basic Principles of Option Trading - SWAP: Concept, Evaluation and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt-Equity Swap.

UNIT III FUTURES**14 HOURS**

Futures - Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets- Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts.

UNIT IV HEDGING AND STOCK INDEX FUTURES**15 HOURS**

Hedging and Stock Index Futures - Concepts - Perfect Hedging Model - Basic Long and Short Hedges - Cross Hedging - Basis Risk and Hedging - Basis Risk Vs Price Risk - Hedging Effectiveness - Devising a Hedging Strategy - Hedging Objectives - Management of Hedge - Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio management Tool & Speculation and Stock Index Futures - Stock Index Futures Trading in Indian Stock Market.

UNIT V FINANCIAL DERIVATIVES MARKET IN INDIA**15 HOURS**

Financial Derivatives Market in India - 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 |
| Average | 3 | - | 1 | 1 | - | - | - | - | - | - | 1 | - | - | - | 2 | 1.4 | 1.8 |

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

PREREQUISITE:

- Understanding of research methods, data collection, and basic statistical analysis is essential for learning about research design, hypothesis testing, and report writing.

COURSE OBJECTIVES (CO):

- To learn research purposes, types, and design components.
- To understand sampling methods and data collection techniques.
- To apply statistical analysis and report writing techniques.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Understand the research process, research design and sampling techniques and its application | Understand |
| CO2 | Identify appropriate methods of data collection | Apply |
| CO3 | Apply appropriate tools to analyse the quantitative and qualitative data | Apply |
| CO4 | Understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report | Understand |
| CO5 | Apply principles and practice of research in real life business situations | Apply |

UNIT - I RESEARCH**14 HOURS**

Introduction to Research: Meaning – Purpose – Types of Research – Significance – Qualities of a good research – Steps in Research - Identification, Selection and Formulation of Research Problem – Sources. Research Design: Components of Research Design – Methods of Research Design - Ethics in Research

UNIT - II SAMPLING DESIGN**14 HOURS**

Introduction – Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data – Meaning - Sources of Secondary Data – Precautions while using Secondary Data.

UNIT - III HYPOTHESIS**14 HOURS**

Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Analysis of Variance - Business Forecasting – Exponential Smoothing

UNIT - IV SCALING TECHNIQUES AND DESCRIPTIVE STATISTICS

15 HOURS

Meaning of Scale–Measurement of Scale –Important Scaling Techniques – Processing of Data – Editing – Purpose–Analysis and Interpretation of Data - Meaning–Need for Interpretation – Techniques of Interpretation - **Descriptive Statistics** - Measures of Central Tendency: - Mean, Median and Mode - Standard deviation – Karl Pearson Correlation – Spearman Rank Correlation - Regression Analysis – Inferential Statistics – Multivariate Analysis - Factor Analysis – Kruskal Wallis Test.

UNIT - V REPORT WRITING

15 HOURS

Introduction - Types of Research Reports - Layout of the Report – Steps in Writing the Report – Contents of Research Reports – Ethics in Publication – Plagiarism check – Publication Misconduct.

TOTAL: 72 HOURS

TEXT BOOKS:

1. Uma Sekaran, Roger Bougie (2018), *Research Methods for Business: A Skill-Building Approach*, 7th edition, Wiley, New Delhi.
2. C.R. Kothari , Gaurav Garg (2018), *Research Methodology*, Fourth Edition, New Age International Publishers, New Delhi.

REFERENCE BOOKS:

1. Donald Cooper and Pamela Schindler (2017), *Business Research Methods*, 11th Edition, McGraw Hill Education, New Delhi.
2. Zikmund William G. et.al (2016), *Business Research Methods*, Cengage India, New Delhi

WEBSITES:

1. https://swayam.gov.in/nd2_arp19_ap72/preview
2. https://swayam.gov.in/nd2_ccc20_hs17/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 | - | - | - | - | 2 | - | - | - | 3 | 1 | 2 |
| CO2 | 3 | - | 2 | - | | 3 | - | - | - | - | 2 | - | - | - | 3 | 1 | - |
| CO3 | 3 | - | 2 | - | | 3 | - | - | - | - | 2 | - | - | - | 3 | 1 | 2 |
| CO4 | 3 | - | - | - | 1 | 3 | - | - | - | - | - | - | - | - | 3 | 1 | 2 |
| CO5 | 3 | - | - | - | | 3 | - | - | - | - | - | - | - | - | 3 | 1 | - |
| Average | 3 | - | 2 | - | 1 | 3 | - | - | - | - | 2 | - | - | - | 3 | 1 | 2 |

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

PREREQUISITE:

Business concepts and the external environment factors influencing business operations.

COURSE OBJECTIVES (CO):

- To understand the conceptual framework of business environment.
- To analyze economic, political, social, and cultural factors affecting business.
- To analyze industry dynamics and emerging trends.

COURSE OUTCOMES (COs):

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

| Cos | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Demonstrate Understanding of Business Environment Concepts | Understand |
| CO2 | Analyze Economic Environment and Globalization Trends | Analyze |
| CO3 | Analyze Industry Dynamics and Emerging Trends | Analyze |
| CO4 | Evaluate Political, Social, and Cultural Environment | Evaluate |
| CO5 | Assess Technological Environment and Policy Implications | Apply |

UNIT I INTRODUCTION TO BUSINESS ENVIRONMENT**14 HOURS**

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

UNIT II ECONOMIC ENVIRONMENT**14 HOURS**

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO - Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy – Foreign Institutional Investors.

UNIT III INDUSTRY ANALYSIS**14 HOURS**

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

UNIT IV POLITICAL, SOCIAL AND CULTURAL ENVIRONMENT**15 HOURS**

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

UNIT V TECHNOLOGICAL ENVIRONMENT**15 HOURS**

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

TOTAL 72 HOURS**TEXT BOOKS:**

1. Francis Cherunilam (2019), *Business Environment Text & Cases*, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
2. K. Aswathappa (2019), *Essentials of Business Environment*, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai

REFERENCE BOOK:

1. Dr. V. C. Sinha, Dr Ritika Sinha (2020), *Business Environment*, SBPD Publishing House, Uttar Pradesh

WEBSITE:

1. <https://www.coursera.org/learn/global-business-environment>

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

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

PREREQUISITE:

- Basic economic concepts such as demand and supply, production, cost, and revenue functions.

COURSE OBJECTIVES (CO):

- To understand decision-making, consumer behavior, and demand-supply analysis.
- To analyze production, cost functions, and revenue models.
- To study market types, pricing, and economic policies.

COURSE OUTCOMES (COs):

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

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

UNIT - I MANAGERIAL ECONOMICS: LAW OF DEMAND AND SUPPLY 14 HOURS

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

UNIT - II PRODUCTION, COST AND REVENUE FUNCTION 14 HOURS

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

UNIT - III MARKET COMPETITION AND PRICE STRUCTURES 14 HOURS

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

UNIT - IV MACRO-ECONOMIC INDICATORS**15 HOURS**

Production Method – Income Method – Expenditure Method Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation- Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – Market price and Factor Cost – Factor Payments and Transfer Payments–National Income Aggregates–Private Income– Personal Income– Personal Disposable Income – National Disposable Income – Measurement of National Income.

UNIT - V MONETARY POLICY AND FISCAL POLICY**15 HOURS**

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

TOTAL 72 HOURS**TEXT BOOKS:**

1. Varshney and Maheshwari, (2014). *Managerial Economics*, Sultan Chand and Sons, NewDelhi.
2. Mehta, P, (2016). *Business Economics*, Sultan Chand and Sons, New Delhi

REFERENCE BOOKS:

1. Geetika and Piyali Ghosh (2017), *Managerial Economics*, 3rd edition , McGraw Hill Education, New Delhi.
2. Christopher R.Thomas and S.Charles Maurice (2017), *Managerial Economics : foundation of business analysis and strategy*, 10th edition, McGraw Hill Education, New Delhi
3. Paul Samuelson, William D. Nordhaus (2017), *Micro Economics*, 19th edition, McGraw Hill Education, New Delhi
4. William F. Samuelson, Stephen G. Marks (2013), *Managerial Economics*, 6th edition, Wiley, New Delhi

WEBSITES:

1. https://swayam.gov.in/nd1_noc20_mg67/preview
2. https://swayam.gov.in/nd2_imb20_mg38/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 |
| CO2 | 3 | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 1 | 1 |
| CO3 | 3 | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 1 |
| CO4 | 3 | - | 2 | - | - | - | - | - | 1 | - | - | - | - | - | - | 2 | 1 |
| CO5 | 3 | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Average | 3 | - | 2 | 1 | 1 | - | - | - | 1 | 1 | - | - | - | - | 1 | 1.4 | 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: 3 Hours

PREREQUISITE:

- Not Required

COURSE OBJECTIVES (CO):

- To master basic statistical techniques like frequency distributions, descriptive statistics, and reliability testing using SPSS.
- To apply hypothesis tests and analyze data with methods such as t-tests, ANOVA, and chi-square tests in SPSS.
- To conduct advanced analyses using SPSS, including regression, factor analysis, and ranking methods to extract detailed insights from data.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Compute descriptive statistics & parametric and non-parametric tests | Analyze |
| CO2 | Carryout reliability and normality tests | Analyze |
| CO3 | Comprehend the application of Bivariate and multivariate Analysis | Understand |
| CO4 | Compute bivariate and multivariate analysis | Analyze |
| CO5 | Apply statistical techniques on decision making | Apply |

EXERCISES

1. Simple Frequency **5 HOURS**
2. Descriptive Statistics **5 HOURS**
3. Test of Reliability **4 HOURS**
4. Test of Normality **4 HOURS**
5. Independent 't' Test **5 HOURS**
6. Analysis of Variance (ANOVA) **5 HOURS**
7. Paired 't' Test **5 HOURS**
8. Chi-square **5 HOURS**
9. Mann Whitney U Test **4 HOURS**
10. Kruskal Wallis H Test **4 HOURS**
11. Wilcoxon Test **4 HOURS**
12. Correlation **4 HOURS**
13. Regression **6 HOURS**
14. Factor Analysis **6 HOURS**
15. Garrett Ranking **6 HOURS**

TOTAL: 72 HOURS

TEXT BOOKS:

1. Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, New Delhi.
2. Asthana and Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, Prentice Hall of India, New Delhi

REFERENCE BOOKS:

1. Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies, 3rd Edition*, Wiley, New Delhi.
2. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, New Delhi.
3. Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9th Edition, Routledge, 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 | 3 | - | - | - | 3 | 3 | 3 |
| CO2 | 3 | - | - | - | 3 | 3 | - | - | - | - | 3 | - | - | - | 3 | 2 | 3 |
| CO3 | 3 | - | - | - | 3 | 3 | - | - | - | 2 | 3 | - | - | - | 3 | 3 | 3 |
| CO4 | 3 | - | - | - | 3 | 3 | - | - | - | 2 | 3 | - | - | - | 3 | 2 | 3 |
| CO5 | 3 | - | - | - | 3 | 3 | - | - | - | - | 3 | - | - | - | 3 | 3 | 3 |
| Average | 3 | - | - | - | 3 | 3 | - | - | - | 2 | 3 | - | - | - | 3 | 2.6 | 3 |

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

PREREQUISITE:

- Familiarity with basic banking concepts and an understanding of financial technology is essential to comprehend digital banking, including key technologies, payment systems, virtual banking, and future fintech trends.

COURSE OBJECTIVES (CO):

- To understand digital banking evolution, key technologies, and regulatory frameworks.
- To learn about mobile and internet banking, digital payments, and security features.
- To explore innovations like AI, blockchain, and emerging trends in digital banking.

COURSE OUTCOMES (COs):

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

| Cos | Course Outcomes | Blooms Level |
|-----|--|--------------|
| CO1 | Understand the differences between traditional and digital banking, and the benefits and challenges associated with digital banking technologies. | Understand |
| CO2 | Analyze the features, risks, and security measures of mobile and internet banking services. | Analyze |
| CO3 | Apply the principles of digital payment systems, including the use of e-wallets, UPI, and QR codes, in practical banking scenarios. | Apply |
| CO4 | Evaluate the development, advantages, and limitations of virtual banks and neo-banks, and their regulatory requirements. | Evaluate |
| CO5 | Create strategies to leverage future trends in digital banking, including the integration of fintech innovations, AI, and blockchain technologies. | Apply |

UNIT- I INTRODUCTION TO DIGITAL BANKING**14 HOURS**

Overview of Digital Banking - Definition and evolution of digital banking - Differences between traditional and digital banking - Benefits and challenges of digital banking. Key Technologies in Digital Banking - Mobile apps, APIs, and cloud computing - Artificial intelligence and machine learning in banking - Blockchain and its applications in banking. Regulatory Framework - Regulatory bodies and compliance requirements - Key regulations and guidelines for digital banking - Data privacy and security laws.

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

Mobile Banking - Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services. Internet Banking: Overview and brief history of Internet Banking, its Products and their

features, Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking

UNIT – III DIGITAL PAYMENT SYSTEMS

14 HOURS

Introduction to Digital Payment Systems - Overview and evolution of digital payment systems - Benefits and challenges of digital payments. E-Wallets - Security features and risks. Unified Payments Interface (UPI) - Concept and objectives of UPI - Architecture, processes, and transaction flow – Features, interoperability, real-time transactions, - Major applications: BHIM, PhonePe, Google Pay - Impact on banking and payment ecosystem - Regulatory framework. QR Codes - Introduction to QR codes in payments - Types: static and dynamic - Mechanism: scanning, processing, confirmation - Advantages for businesses and consumers - Implementation in retail and e-commerce - Security concerns and measures.

UNIT - IV VIRTUAL BANKING AND NEO-BANKS

15 HOURS

Introduction to Virtual Banking - Definition and characteristics - Differences from traditional banking - Benefits and limitations. Neo-Banks - Definition and evolution - Business models: customer-centric, digital-first - Key features: mobile-first, low fees, personalized services - Comparison with traditional banks and fintech companies - Regulatory environment: licensing and compliance - Major neo-banks: Chime, Revolut, Monzo, N26, Technology Infrastructure - Core banking systems for virtual banks and neo-banks - Role of cloud computing - APIs and open banking - Cyber security measures - AI and machine learning for personalized banking.

UNIT - V FUTURE TRENDS IN DIGITAL BANKING

15 HOURS

Fintech Innovations - Role of fintech in shaping the future of banking - Key fintech innovations and their impact on traditional banking - Collaboration between banks and fintech companies. Artificial Intelligence and Machine Learning - AI applications in banking (chatbots, robo-advisors) - Predictive analytics for customer insights and decision-making. Blockchain and Distributed Ledger Technologies - Future applications of blockchain in banking - Smart contracts and their potential in financial services. Emerging Trends and Challenges - Open banking and API banking - The impact of digital banking on financial inclusion - Ethical and regulatory challenges in the future of digital banking.

TOTAL 72 HOURS

TEXT BOOKS:

1. Chris Skinner (2014) *Bank: Strategies To Succeed As A Digital Bank: Strategies to Launch or Become a Digital Bank*, MC Publisher, India
2. Brett King (2018) *Bank 4.0: Banking everywhere, never at a bank*, Marshall Cavendish International (Asia) Pte Ltd, UK

REFERENCE BOOKS:

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann
2. Lohana Sarika R(2019)., *Digital Banking and Cyber Security*. New Century Publications
3. Singh Jaspal(2018)., *Digital Payments in India: Background, Trends and Opportunities*, New Century Publications
4. Rao K. Srinivasa(2015)., *Changing Dimensions of Banking in India*, Notion Press

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

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

PREREQUISITE:

- Basic understanding of accounting principles, business mathematics, economics, and general business management functions.

COURSE OBJECTIVES (CO):

- To introduce core concepts and functions of financial management, including financial goals and the evolving role of finance managers.
- To develop the ability to apply time value of money, risk-return trade-off, and capital budgeting techniques in decision-making.
- To equip students with knowledge of capital structure, financing options, and dividend policy for strategic financial planning.

COURSE OUTCOMES(COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Understand the financial goals, role of finance manager, and governance in corporate finance. | Understand |
| CO2 | Apply time value of money and risk-return analysis in financial decision-making. | Apply |
| CO3 | Evaluate investment decisions using capital budgeting tools and cost of capital concepts. | Evaluate |
| CO4 | Analyze capital structure decisions and theories to determine optimal financing mix. | Analyze |
| CO5 | Examine various dividend policies and understand corporate dividend behavior. | Understand |

UNIT I: Financial Goals of the Firm**14 HOURS**

Financial Management – Introduction to finance, objectives of financial management – Firm Value and equity value– profit maximization and wealth maximization - Changing role of finance managers - Organization of finance function. Agency model; problem and agency cost – Stockholders and Managers; bondholders and society - Disciplining management through corporate governance - Sustainability model.

UNIT II: Time Value of Money**14 HOURS**

Present and future value of single payments, annuities, annuities due, and perpetuities - Growth in annuities and perpetuities - Compound interest and continuous compounding - Annual percentage rates and effective

annual rates - Mathematics of loans: Discount, Interest only, Full and partial amortization Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk - Risk & return of single asset, risk and Return of a portfolio, Measurement of market risk for single asset and portfolio.

UNIT III: Capital Budgeting & Financing Decisions

14 HOURS

Investment Rules: Capital budgeting methods and their limitations - Comparing projects with varying lives with varying cash flows - Capital budgeting decision rules. Sources of long term funds Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

UNIT IV: Capital Structure

15 HOURS

Capital structure decisions – Overview of financing choices –The financing process; internal and external financing - Operational and financial leverage - Business risk and its effect on the use of financial leverage - Determination of the optimal capital structure - Modigliani and Miller Propositions I and II - Theories for determining optimal capital structure - Static theory - Signaling theory - Pecking order theory - Other factors affecting capital structure - Corporate finance in practice –Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy (No capital structure theories to be covered)

UNIT V: Dividend policy

15 HOURS

Dividend policy – factors affecting the dividend policy - dividend policies- stable dividend, stable payout. Theories of dividend policy: relevance and irrelevance dividend decision. Walter's and Gordon's model, Modigliani and Miller approach. Dividend policies – stable dividend, stable payout and growth. Bonus shares and stock split corporate dividend behavior. Legal and procedural aspects of dividends Corporate Dividend Distribution Tax- empirical evidence of dividend policy. Analyzing cash returned to the stockholders - cash flow approach and comparable firm approach

TEXT BOOKS:

1. Prasanna Chandra – *Financial Management: Theory and Practice*, Tata McGraw Hill, 7th Edition
2. I.M. Pandey – *Financial Management*, Vikas Publishing, 9th Edition
3. Brigham & Houston – *Fundamentals of Financial Management*, Thomson Cengage Learning

REFERENCE BOOKS:

1. M.Y. Khan & P.K. Jain – *Financial Management*, TMH, 5th Edition
2. Aswath Damodaran – *Corporate Finance*, John Wiley & Co., 2nd Edition
3. Van Horne – *Financial Management & Policy*, Pearson/PHI, 11th 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 | 3 | 1 | 1 | - | - | - | - | 1 | - | - | - | 2 | - | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | - | - | - | - | 1 | - | - | - | 3 | - | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 2 | - | - | - | - | 1 | - | - | - | 3 | - | 3 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 2 | - | - | - | - | 1 | - | - | - | 3 | - | 3 | 3 |
| CO5 | 3 | 1 | 2 | 2 | 2 | - | - | - | - | 1 | - | - | - | 2 | - | 2 | 2 |
| AVG | 3 | 1.8 | 2.8 | 2.2 | 1.8 | - | - | - | - | 1 | - | - | - | 2.6 | - | 2.8 | 2.6 |

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

PREREQUISITE:

Basic knowledge of financial management, including cash flow analysis, investment strategies, and risk management.

COURSE OBJECTIVES (CO):

- To understand the basics, objectives, and regulations affecting treasury operations.
- To analyze cash flow forecasting, liquidity management, and bank relationships to improve cash management efficiency.
- To apply and evaluate investment strategies for both short-term and long-term to optimize corporate investments.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Understand the role and significance of treasury management, including the impact of regulatory changes on treasury operations. | Understand |
| CO2 | Analyze and develop effective strategies for cash flow forecasting, liquidity management, and maintaining strong bank relationships. | Apply |
| CO3 | Apply investment policies to manage both short-term and long-term corporate investments, considering risk and return. | Apply |
| CO4 | Evaluate financial risks such as interest rate and foreign exchange risks, and utilize appropriate hedging instruments to mitigate these risks. | Evaluate |
| CO5 | Create and implement comprehensive frameworks for measuring treasury performance, leveraging technology, and incorporating sustainable practices. | Apply |

UNIT - I INTRODUCTION TO TREASURY MANAGEMENT

14 HOURS

Overview of Treasury Management - Definition and objectives of treasury management - Role and importance of the treasury function in organizations - Evolution of treasury management. Treasury Organization and Structure - Centralized vs. decentralized treasury management - Organizational structure of the treasury department - Roles and responsibilities of treasury professionals. Regulatory Environment - Overview of regulations affecting treasury operations - Compliance with financial regulations (Basel III, Dodd-Frank Act, etc.) - Impact of regulatory changes on treasury management.

UNIT- II CASH MANAGEMENT

14 HOURS

Cash Management - Cash Flow Forecasting - Importance of cash flow forecasting - Techniques for cash flow forecasting - Managing cash flow volatility. Liquidity Management - Strategies for effective liquidity management - Tools and techniques for managing liquidity - Short-term financing options. Bank Relationship Management - Selection and evaluation of banking partners - Negotiating banking services and fees - Managing multiple banking relationships.

Payment Systems and Technologies - Overview of payment systems (SWIFT, ACH, RTGS, etc.) - Emerging payment technologies and trends - Fraud prevention and cybersecurity in payments.

UNIT - III INVESTMENT MANAGEMENT

14 HOURS

Investment Management- Investment Policy and Strategy - Formulating an investment policy - Objectives of corporate investments: safety, liquidity, yield - Risk and return considerations. Short-term Investment Options - Money market instruments (T-bills, commercial paper, certificates of deposit, etc.) - Fixed income securities - Managing a short-term investment portfolio. Long-term Investment Strategies - Capital budgeting and project evaluation - Evaluating long-term investment opportunities - Risk assessment and mitigation in long-term investments.

UNIT IV RISK MANAGEMENT IN TREASURY

15 HOURS

Introduction to Financial Risk Management - Types of financial risks: interest rate risk, currency risk, credit risk, liquidity risk - Identifying and assessing financial risks. Hedging Strategies and Instruments - Derivatives in risk management: forwards, futures, options, swaps - Using hedging instruments to mitigate risk. Interest Rate Risk Management - Understanding interest rate risk - Tools for managing interest rate risk - Impact of interest rate changes on financial performance. Foreign Exchange Risk Management - Foreign exchange markets and exchange rate mechanisms - Techniques for managing currency exposure - Cross-border cash management.

UNIT - V TREASURY PERFORMANCE MEASUREMENT AND EMERGING TRENDS

15 HOURS

Treasury Performance Metrics - Key performance indicators (KPIs) for treasury - Benchmarking treasury performance - Continuous improvement in treasury operations. Technology in Treasury Management - Role of technology in modern treasury management - Treasury Management Systems (TMS) - Trends in fintech and their impact on treasury. Sustainable and Ethical Treasury Practices - Incorporating ESG (Environmental, Social, Governance) criteria in treasury operations - Ethical considerations in treasury management. Future Trends in Treasury Management - Impact of digital transformation on treasury functions - Blockchain and crypto currency in treasury management - Predictive analytics and AI in treasury decision-making.

TOTAL: 72 HOURS

TEXT BOOKS:

1. Steven M. Bragg (2010) *Treasury Management: The Practitioner's Guide*, Wiley; 1st edition
2. Rajiv Rajendra (2013) *The Handbook of Global Corporate Treasury*, John Wiley & Sons Inc; 1st edition

REFERENCE BOOK:

1. Marie Dolfe and Erwin W. Erhardt, *International Cash Management*, Springer E-books

CO, PO, PSO Mapping

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

PREREQUISITE:

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

COURSE OBJECTIVES (CO):

- Understand risk concepts and types, including business and personal risks.
- Apply insurance pricing and marketing principles, focusing on life and health insurance.
- Identify and analyse factors affecting insurance organizations, and design insurance products considering risk and future trends.

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Understand the concept of risk, its interpretations, and the types of business and personal risks. | Understand |
| CO2 | Apply principles of insurance pricing and marketing, including tools and techniques used in pricing life and health insurance. | Apply |
| CO3 | Identify factors influencing insurance organizations, such as insurable interest, riders in policies, and the role of rural insurance | Evaluate |
| CO4 | Design and develop insurance products, considering risk evaluation and future trends | Analyze |
| CO5 | Analyze the impact of privatization and reforms in the Indian insurance industry on economic growth. | Analyze |

UNIT I RISK

14 HOURS

Introduction, interpretations of the term risk, types of business and personal risks, significance of risk management function within business organizations Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

UNIT II INSURANCE PRICING AND MARKETING

14 HOURS

Principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance- Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds Reinsurance: reinsurance in the insurance sector. Areas of the application of reinsurance. Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

UNIT III LIFE INSURANCE & NON-LIFE INSURANCE

14 HOURS

Factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies - Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people's lives better in rural India -Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India & Nomination & Assignment .Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried out in a life insurance organization.

UNIT IV PRODUCT DESIGN AND DEVELOPMENT

15 HOURS

Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development - Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting - Claims Management: factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of Causa Proxima in insurance claim settlement. Human Life Values & Embedded Value & Actuarial valuation

UNIT V RETIREMENT BENEFITS PLANNING

15 HOURS

Reforms in Indian Insurance Industry: 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, 13th Edition, Pearson Education, New Delhi.

REFERENCE BOOKS:

1. Scott Harrington and Gregory Niehaus (2017), Risk Management and Insurance, 2nd Edition, McGraw Hill, New Delhi
2. Dorfman (2013), Introduction to Risk Management and Insurance, Prentice Hall, New Delhi
3. Indian Institute of Banking and Finance (2017), Risk Analysis, Insurance and Retirement Planning, Taxman Publications Pvt. Ltd.

CO, PO, PSO Mapping

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

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: 3 Hours

PREREQUISITE:

Students should have understanding of electronic commerce, network infrastructure, applications, security frameworks, and directory services is essential for students.

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

| COs | Course Outcomes | Blooms Level |
|-----|---|--------------|
| CO1 | Gain an introductory knowledge on electronic commerce | Understand |
| CO2 | Describe about knowledge on Network Infrastructure | Understand |
| CO3 | Gain applications knowledge on electronic commerce | Understand |
| CO4 | Gain knowledge on security framework | Analyze |
| CO5 | Gain essential knowledge on directory services | Apply |

UNIT I INTRODUCTION TO E-COMMERCE

14 HOURS

Electronic Commerce and its Benefits – Impact of Electronic Commerce - Classification of Electronic Commerce - Applications of Electronic Commerce Technologies - Business Models - Architectural Framework.

UNIT II NETWORK INFRASTRUCTURE

14 HOURS

Network Infrastructure- Local Area network- wide Area Network & Intranet, Extranet and Internet - TCP/IP Reference Model - Domain Name Systems - Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail - World Wide Web Server - HTTP - Web servers Implementations.

UNIT III CONSUMER ORIENTED APPLICATIONS

14 HOURS

Consumer Oriented Application, Mercantile Models from the Consumer's perspective - Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.

UNIT IV SECURING THE BUSINESS ON INTERNET

15 HOURS

Security Policy, Procedures and Practices - Site Security - Protecting the Network - Firewalls - Securing the Web Service - Security Network Transaction - Transaction Security - Cryptology - Cryptology Algorithms - Public Key Algorithm - Authentication Protocols - Digital Signatures Electronic Mail Security - Security Protocols for Web Commerce.

UNIT V SEARCH ENGINES AND DIRECTORY SERVICES**15 HOURS**

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

TOTAL 72 HOURS**TEXT BOOKS:**

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

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.

WEBSITE:

1. https://swayam.gov.in/nd1_noc20_mg15/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 | 2 |
| CO2 | 3 | - | 1 | - | 2 | - | - | - | - | | - | - | - | - | - | 1 | 2 |
| CO3 | 3 | - | - | 1 | - | - | - | - | - | 2 | - | - | - | - | - | 1 | 2 |
| CO4 | 3 | - | - | - | 2 | - | - | 1 | - | - | - | - | - | - | 1 | 1 | 2 |
| CO5 | 3 | - | - | - | | 1 | - | - | - | 2 | - | - | - | - | - | 1 | 2 |
| Average | 3 | - | 1 | 1 | 2 | 1 | - | 1 | - | 2 | - | - | - | - | 1 | 1 | 2 |

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

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RESEARCH PROJECT

SEMESTER -VIII
18H-12CInstruction Hours / Week: L:0 T:0 P:18
300Marks: Internal:120 External:180 Total:
End Semester Exam: 3Hours**PREREQUISITE:**

A student should have a thorough understanding of research design, data collection methods, and statistical analysis is essential for selecting research problems, developing instruments, and interpreting results.

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES(COs):

Upon Completion of this course the student will be able to

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

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

Report should contain

Introduction

- Introduction about the industry
- Introduction about the Company
- Review of literature R Minimum 10 papers from referred journal
- Need for the Study
- Objectives

Research Methodology

- Research Design
- Sampling Design
- Sources of Data Collection
- Tools used for analysis

- Limitation

Data analysis and interpretation

Findings and Suggestions

Conclusion

Bibliography (APA format)

CO, PO, PSO Mapping

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

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