

B COM

(PROFESSIONAL ACCOUNTING)

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

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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 PA
(2025–2026 Batch and onwards)

Course Code	Name of the course	Category	Outcomes		Instruction hour/ week			Credits	Maximum marks			PageNo
			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	13
25PAU101	Financial Accounting	Major 1	1,2,3,4,7,10, 12,13,15	1,2	7	1	-	5	40	60	100	16
25CMU102G	Business Organization And Management	Minor 1	1,3,4,6,7,11, 13,14,15	1,2	7	-	-	4	40	60	100	19
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	21
25VAC101G	Yoga for Youth Empowerment	VAC1	1,7,11,12,15	1,2	2	-	-	2	100	-	100	24
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	41
25PAU201	Higher Financial Accounting	Major 2	1,3,4,5,6,8,9, 10,13	1,2	7	1	-	5	40	60	100	43
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	45

25CMU211G	Computerized Accounting System-Practical	SEC 2	1,2,3,4,5,6,9,10,11,15	1,2	-	-	6	3	40	60	100	48
25VAC201G	Environmental Studies	VAC2	1,8,9,11,12,13,15	1,2	2	-	-	2	100	-	100	50
SemesterTotal					22	2	6	20	300	300	600	
SEMESTER III												
25LTU301G/ 25LHU301G/ 25LMU301G/ 25LSU301G/ 25LFU301G	Language: Tamil III/ Hindi III/ MalayalamIII/ Sanskrit III/ French III	AEC3	-	-	4	-	-	3	40	60	100	52
25ENU301G	English - III	MDC 3	1,2,3,4	-	3	-	-	3	40	60	100	65
25PAU301	Corporate Accounting	Major 3	1,2,3,4,5,6,7,10,14,15	1,2	7	1	-	5	40	60	100	67
25CMU302G	Business Law	Major 4	1,3,4,5,6,7,10,13,15	1,2	6	-	-	4	40	60	100	69
25CMU303G	Financial Reporting-I	Minor 3	1,2,3,4,5,6	1,2	6	1	-	4	40	60	100	71
25VAC301G	Community Engagement and Social Responsibility	VAC3	9,11,12,13,15	2	2	-	-	2	100	-	100	74
25PAU391	Internship-I	SI1	1,2,3,4,5,7,11,12,13	1,2	-	-	-	2	100	-	100	76
SemesterTotal					28	2	-	23	400	300	700	
SEMESTER IV												
25LTU401G/ 25LHU401G/ 25LMU401G/ 25LSU401G/ 25LFU401G	Language: Tamil IV/ Hindi IV/ MalayalamIV/ Sanskrit IV/ French IV	AEC 4	-	-	4	-	-	3	40	60	100	77
25ENU401G	English - IV	SEC 3	1,2,4	-	3	-	-	3	40	60	100	89
25PAU401	Higher Corporate Accounting	Major 5	1,3,4,5,6,8,9,10,11,13	1,2	6	1	-	5	40	60	100	91
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	93
25CMU403G	Financial Reporting-II	Minor 4	1,3,4,5,10,11,13,15	1,2	5	-	-	4	40	60	100	96
25CMU404G	Company Law	Major 7	1,2,3,4,5,7,10,11,13,15	1,2	4	-	-	3	40	60	100	99
25VAC401B G	Cyber Security and Universal Human Values	VAC 4	1,3,4,5,7,12,15	1,2	1	-	-	1	100	-	100	102
SemesterTotal					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	105
25CMU502AG	Income Tax Law and Practice II	Major 9	1,3,4,5,6,11,13	1,2	6	1	-	4	40	60	100	108
25CMU502BG	Financial Markets and Services	Major 9	1,3,4,9,11,13,15	1,2	7	-	-	4	40	60	100	111
25CMU503G	Indirect Taxation	Major 10	1,3,4,5,10,15	1,2	5	-	-	4	40	60	100	114
25CMU504G	Introduction to Capital Market	Minor 5	1,3,4,5,6,8,10,15	1,2	5	-	-	4	40	60	100	117
25CMU505G	Investment Management	Major 11	1,2,3,4,5,6,14,15	1,2	5	-	-	3	40	60	100	120
25PAU591	Internship-II	SI2	1,2,3,4,5,7,11,12,13	1,2	-	-	-	2	100	-	100	122
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	123
25PAU602A	Auditing and Assurance	Major 13	1,2,3,4,5,6,7,8,9,10,11,13,14,15	1,2	6	-	-	5	40	60	100	125
25CMU602BG	Banking Theory Law and Practice	Major 13	1,2,3,4,5,7,11,13,15	1,2	6	-	-	5	40	60	100	128
25CMU603G	Investment Banking Operations	Minor 6	1,2,3,4,5,6,7,9,10,11,14	1,2	5	-	-	4	40	60	100	130
25PAU691	Project	Major 14	1,2,3,4,5,6,8,9,10,11,14,15	1,2	-	-	12	6	40	60	100	133
25ECU601G	ECA/NCC/NSS/SPOR TS/General Interest etc.								100			
Semester Total					17	1	12	22	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	135
25CMU702G	Research Methodology	Major 16	1,2,3,4,6,11,15	1,2	6	-	-	4	40	60	100	137
25CMU703G	Business Environment	Major 17	1,2,3,4,6,10,12,15	1,2	6	-	-	4	40	60	100	139

25CMU704G	Managerial Economics	Minor 7	1,2,3,5,6,7,11, 13,14,15,	1,2	6	-	-	4	40	60	100	141
25CMU711G	SPSS–Practical	Major 18	1,2,3,4,5,6,9,10	1,2	-	-	6	3	40	60	100	143
Semester Total					24	-	6	20	200	300	500	

SEMESTER VIII A (HONOURS)												
25CMU801G	Digital Banking	Major 19	1,3,4,5,6,8,9,15	1,2	6	-	-	4	40	60	100	145
25CMU802G	Corporate Finance	Major 20	1,7,12,13,14	1,2	6	-	-	4	40	60	100	148
25CMU803G	Treasury Management	Major 21	1,3,4,11,15	1,2	6	-	-	4	40	60	100	151
25PAU804	Forensic Accounting	Major 22	1,3,4,5,7,13,14,15	1,2	6	-	-	4	40	60	100	153
25CMU805G	Applied E-Commerce	Minor 8	1,3,4,5,6,8,10,15	1,2	6	-	-	4	40	60	100	155
Semester Total					30	00	00	20	200	300	500	
4thYear Total (A)								167	2260	2460	4720	

SEMESTER VIII B (HONOURS WITH RESEARCH)												
25CMU801G	Digital Banking	Major19	1,3,4,5,6,8,9,15	1,2	6	-	-	4	40	60	100	145
25CMU805G	Applied E-Commerce	Minor 8	1,3,4,5,6,8,10,15	1,2	6	-	-	4	40	60	100	155
25PAU891	Research Project	RP-1	1,2,3,4,5,6,8,9,10,11,14,15,	2	-	-	18	12	120	180	300	157
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 6th Semester)									127+4=131			
TOTAL (Upto 8th Semester)									167+4=171			
Minimum 167+4 Credit to earn the degree												

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 PA 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: B.Com PA

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 PA

Semester	AEC	Major course	Minor course	MDC	SEC	VAC	Intern	Project	Total courses	T	P	Int/skill/Pro
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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

இலக்கிய நெறிகள்**அலகு - I**

சங்க இலக்கியம்

சங்க இலக்கியம்

சங்க இலக்கியம்

202

அறஇலக்கியம்**காப்பியம்**

(33-44)

இலக்கணம்**அலகு- 2**

சங்க இலக்கியம்

சங்க இலக்கியம்

அற இலக்கியம்

5),

காப்பியம்**இலக்கணம்****அலகு- 3**

அறஇலக்கியங்கள் அறிமுகம்

சங்க இலக்கியம்

அவினி

சங்க இலக்கியம்

நான்மணிக்கடிகை

கம்பராமாயணம்

வேண்டா).

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- மணிமேகலை, பாத்திரம் பெற்ற காதை

‘போதிநீழல்’ - ‘நல்அறம்கண்டனை’ (73-98)

- முதலெழுத்து, சார்பெழுத்து - விளக்கம்

- ஐங்குறுநூறு வேட்கைப்பத்து - (வாழி ஆதன் வாழி

எனத் தொடங்கும் முதல் ஐந்து பாடல்கள்.

- பதிற்றுப்பத்து : ஏழாம்பத்து -

எறிபிணம் இடறிய செம்மறுக்- 65

- (தேர்ந்தெடுத்த 5 பாடல்கள்) எள்ளற்க என்றும்(1),

புகழ் செய்யும் (2), சிறந்தார்க்கு (3),

கொடுப்பின் (4), நல்லார்க்கும் (5).

- வாலி வதைப் படலம் - 131-140 (10 பாடல்கள்)

(யாவரும் எவையுமங் - இதற்கொன்றும் ஏது

சுற்றிலக்கியம்

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

இலக்கணம்

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

அலகு- 4

காப்பியங்கள்

சங்க இலக்கியம்

முகந்து உராய்

- தோற்றமும் வளர்ச்சியும்

- பரிபாடல் வையை : பாடல் - 6. (நிறைகடல்

சங்க இலக்கியம்

ஆசாரக்கோவை

சேறு ஆடுபுனலது செலவு 1-50 அடிகள்).

- கலித்தொகை சுடர்தொடிக் கேளாய் 51 வது பாடல்

- 5 பாடல்கள் (நன்றியறிதல் (1), பிறப்பு (2), தக்கணை
(3), வைகறை (4), எச்சிலார் (5)).

தேம்பாவணி

- நகர்வளம் 15 பாடல்கள் (மெய்வழி (97) முதல் –
ஈரும் வாள் (106) வரை).

தமிழ்விடு தூது

கண்ணிகள்)

இலக்கணம்

- (சீர்கொண்ட (1) முதல் - மஞ்சள் (25) வரை 25

- தொடர் வகை – வினாவிடை வகைகள்

அலகு - 5

சுற்றிலக்கியங்கள்

சங்க இலக்கியம்

- தோற்றமும் வளர்ச்சியும்

- அகநானூறு - ஈன்று புறம் தந்த எம்மும்

உள்ளாள் – பாலை நற்றாய் கூற்று (35).

சங்க இலக்கியம்

21

அற இலக்கியம்

- புறநானூறு – புலவரை இறந்த புகழ்சால் தோன்றல் -

- 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 சிறயவர் 51).

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), வேட்டுனுரைப்ப (48) என்னும் 10 பாடல்கள்
)

சுற்றிலக்கியம்

- முத்துக்குமாரசாமி பிள்ளைத்தமிழ் – காப்புப் பருவம்

முதல் பாடல், செங்கீரைப் பருவம் – முதல் பாடல்,

தாலப்பருவம்-முதல் பாடல்

இலக்கணம்

- வேற்றுமை உருபுகள்

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- பெரியபுராணம் தொகுதி-1பன்னிருதிருமுறை 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

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

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
 b) Non – Detailed Eakanki ki Katha Vasthu
 c) Nibandh – Paropkar
 d) Grammar - Kriya , Kriya Visheshan

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

I. Prose :Nuthan Gathya Sangrah (lesson-1,5,6,8,9). Editor : Jayaprakash
 Publisher : Sumithra Prakasan, 16|5.Hasting Road, Illahabad.211001.

II. Non-detailed: Naveen Ekhaniki Sangrah Editor: Dr. Srimathi Malathi Tiwari
 Publisher: Sumithra Prakashan, 204.Leela Apartment, Ashok Nagar, Illahabad-
 211001.

III. Nibandh : Subod Hindi Nibandh Editor : Dr. Braj Kishor Prasad Sing
 Publisher: Manoj Publication 1583-84 Dariba Kala, Chandni Chouk, Delhi –
 110006.

IV. Grammar: Sugam Hindi Vyakaran Writer: Pro. Vamshidhar & Dharmapal

Publication: Shiksha Bharathi, Kashmir Gat, Delhi - 110006

CO, PO, PSO Mapping

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

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

COURSE OBJECTIVE : (CO)

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

COURSE OUTCOME: (COs)

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

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 Thirty

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

- Raghuvamasa (Canto – 1) R.S.Vadhyar and Sons Palghat, Kerala
- Sanskrit Self Teacher by Dr.V.Varadhachari T.S.Sriraman 32, Tank Bund 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

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 objectives of this course are:

- 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

Unit – I

9 HOURS

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

Unit - 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

Unit - 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

Unit IV

10 HOURS

- a) Leçon - Qui est-ce ? Dans mon sac, j' ai
- b) Communication - Demander et répondre poliment ,Demander des informations Personnelles
- c) Grammaire - La formation du feminine, La formation du pluriel, Le adjectifs possessifs
- d) Verbes - Les verbes ir et re
- e) Lexique - Les professions Quel ques objets La fiche d'identité
- f) Culture - Les symbols de la France

Unit V

10 HOURS

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

TOTAL: 48 HOURS

REFERENCE BOOKS:

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

WEBSITES :

- i. [http:// enseigner.tv5 monde.com/](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.

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021

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

PREREQUISITES:

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

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES (COs):

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

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

UNIT I FUNDAMENTALS OF ACCOUNTING**20 HOURS**

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

UNIT II FINAL ACCOUNTS AND DEPRECIATION**20 HOURS**

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

UNIT III BRS AND BILLS OF EXCHANGE

20 HOURS

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

UNIT IV - ACCOUNTING FOR NOT- FOR - PROFIT ORGANISATIONS

20 HOURS

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

UNIT V - ACCOUNTING FOR CONSIGNMENT AND JOINT VENTURE

16 HOURS

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

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

Total : 96 Hours

TEXT BOOKS:

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

REFERENCE BOOKS:

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

WEBSITE:

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

CO, PO, PSO Mapping

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

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
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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

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

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

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

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

UNIT II GREATNESS OF LIFE FORCE AND MIND

5 HOURS

Reasons for Diseases Natural reasons (Genetic/imprints, Planetary Position, Natural calamities and climatic changes) Unnatural reasons (Food habits, Thoughts, Deeds) Philosophy of Kaya Kalpa: Physical body-Sexual vital fluid-Life force- Bio-Magnetism-Mind Maintaining youthfulness:

Postponing old age seven components - Importance of sexual vital fluid Transformation of food into Measure and method in five aspects of life-Controlling undue Passion. Kayakalpa practice: Aswini Mucra-Ojas breath-Benefits of Kaya Kapa.

UNIT III PERSONALITY DEVELOPMENT – SUBLIMATION

5 HOURS

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

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

UNIT IV HUMAN RESOURCE DEVELOPMENT

4 HOURS

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

UNIT V LAW OF NATURE

5 HOURS

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

YOGA PRACTICES: Thandasana Chakrasana (sideways) Vruchasana Thirikonasana Varasana

TOTAL: 24 HOURS

TEXT 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 ThathuvagnaniVethathin Maharishi

CO, PO, PSO Mapping

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

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

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல். அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல் தமிழ்' 'இணையத் தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி, மொழிபெயர்ப்புத் துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்.

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), காவிரிநீர் (9) -

அந்நிலைமை (10), அந்தணர்தஞ் (11) - மற்றவன்றன் (12), இவன் உயிர் (13),

பாய்த்தியபின் (14) - வெய்யசுடர் (16) - அங்கவளும் (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	- தமிழ்ப் புதுக்கவிதையின் தோற்றமும்
வளர்ச்சியும்	
பக்தி இலக்கியம்	- 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 - தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்.
கவிதை - இயேசு காவியம் - கசப்புறு பாத்திரம் -
 "வானிலங்கு 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

PREREQUISITE:

Not Required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs) :

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

UNIT-I

a) Poetry – Nagarjun

9 HOURS

b) Drama -Dhruva Swamini

c) Novel - Nirmala , Thotharam

d) Grammar – Kaal , Theen Prakar

UNIT-II

a) Poetry – Sita , Ram

9 HOURS

b) Drama – Mandhakini , Koma

c) Novel – Mansaram , Jiyaram

d) Grammar – Upsarg, Prathyay

UNIT-III

a) Poetry – Lakshman, Valmiki

10HOURS

b) Drama – Ramaguptha , Chandhraguptha

c) Novel – Sudha, Bhuvan Mohan Singh

d) Grammar – Sabda Vyutpathi

UNIT-IV

a) Poetry -Vishvaamithra, Thrijada

10HOURS

b) Drama –Sikhar Swami,Shakraj

c) Novel – Udhaybanulaal, Siyaram

d) Grammar – Sambandh Chochak

UNIT-V

a) Poetry – Bhagirath , Sagar

b) Drama – Khingal , Mihirdev , Prohith

c) Novel – bhalchandra Sinha,Kalyani, Rangili Bai

d) Samuchchaybodhak, Vishmayathibodhak

TOTAL: 48 HOURS

REFERENC BOOKS:

1. Modern Poetry : Bhoomija Writer : Nagarjun Editors : Somdev & shobhakanth Publisher :
Rdha Krishna Publication New Delhi - 110051
2. Drama : Dhruva Swamini Writer : Jaysankar Prasad Publisher : Sakshi Publication
S 16,Naveen Shahdhara Delhi – 110032
3. Novel : Nirmala Writer : Premchandh Publisher : Prabhath Prakashan, 4/19 Asaf Ali Road
New Delhi – 110002
4. Grammar : Sugam Hindi Vyakaran Writer : Pro. Vamsidhar & Dharmapal Publisher : Siksha
Bharathi, Madharsa Road, New Delhi – 110006.

CO, PO, PSO Mapping

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

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

COURSE OBJECTIVES:(CO)

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

COURSE OUTCOMES: (COs)

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

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

Text Books:

1. Emakaje – Ambikasuthan Mangad – DC Books Kottayam, Kerala
2. Neermaathalam Poothakaalam - Madhavikutty -DC Books Kottayam, Kerala

Reference Books:

1. Athmakathasahithyam Malayalathil - Dr. Vijayalam Jayakumar (N.B.S.Kottayam)
2. Malayala Novel Sahithya Charitram-K.M. Tharakan (N.B.S.Kottayam)
3. Sahithya Charitram Prasthanangalilude- Dr.K.M George,(D.C.Books Kottayam)
4. Malayala Sahithyavimarsam-Sukumar Azheekode (D.C.books)

CO, PO, PSO Mapping

CO	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PO7	PO8	PO9	PO1 0	PO11	PO1 2	PO13	PO1 4	PO15	PSO1	PSO 2
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

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 Prose, Important prose works in Sanskrit

UNIT – II

Balaramayana – Balakanda

UNIT – III

Balaramayana – Ayodhyakanda

UNIT – IV

Balaramayana – Aranyakanda

UNIT – V

Athmanepada Declension of ending nouns (feminine)

Passages from Sanskrit Self Teacher (Simple sentences)

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

- e) Verbes - manger, boire
- f) Lexique - Le temps et l'heure ,La fréquence
- g) 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 commerçants
- f) Culture - Les plats français

Unité -IV

- a) Leçon - Décourvez et dégustez
- 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 HOURS

10

- a) Leçon - Tout le monde s'amuse, Les ados au quotidien
- b) Communication - Décrire une tenue , Écrire un message amical
- c) Grammaire - Les adjectifs démonstratifs, La formation du féminin Le pronom indéfini on, passé composé'.
- d) Verbes - Les verbes du premier groupe en –yer, Les verbes voir et sortir
- e) Lexique - Les sorties Situer dans le temps, La famille ,(2) Les vêtements et les accessoires
- f) Culture - Le pays des gourmands

TOTAL: 48 HOURS

REFERENCE BOOKS:

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

WEBSITES :

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PO1 3	PO1 4	PO1 5	PS O 1	PS O 2
CO1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO1	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-
verage	--	2.5	2.5	-	-	-	-	-	2	-	-	-	-	-	-	-	-

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

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/iebel106.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 PARTNERSHIP
HOURS****20**

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

UNIT II RETIREMENT OF PARTNER**20 HOURS**

Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner 's Loan Account with equal Instalments only – Death of a Partner. Dissolution– Modes of Dissolution - Settlement of Accounts of Dissolution –Accounting entries regarding Dissolution – Garner Vs Murray rule – Fixed Capital Method – Fluctuating Capital Method – Application of Garner Vs Murray rule in India

UNIT III INSOLVENCY OF PARTNERS**20 HOURS**

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

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTS**18 HOURS**

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer. Hire Purchase and Installment accounting: Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting

UNIT V ACCOUNTING STANDARDS**18 HOURS**

Accounting standards: AS- 1,2,7,9,10,11 - Theory and problems

**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_cec20_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

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**

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021

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=lBB4stn3exM&list=PLU6SqdYcYsfLeej_640C9vsR5FgmUF5Up

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

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

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

Marks: Internal:40 External:60 Total: 100

End Semester Exam: 3Hours

PREREQUISITE:

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

COURSE OBJECTIVES (CO) :

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

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

COs	Course Outcomes	Blooms Level
CO1	Familiarize on the account's heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software	Understand
CO2	Classify the items under items heads	Analyze
CO3	Generate the financial Reports, TDS and pay roll reports and evaluate the output.	Evaluate
CO4	To enter the different types GST invoices in tally	Apply
CO5	Communicate the outputs in written form identifying the objective and outcome of each exercise and to apply the utilization of computerised system as a lifelong learning	Apply

LIST OF EXERCISES

1. Create a Company and Ledgers in Tally. **8 HOURS**
2. Create an Accounting voucher with example in tally. **8 HOURS**
3. Create different types of GST Invoices in Tally. **8 HOURS**
4. Create Debit/Credit Notes, Memorandum and Post-Dated Vouchers in Tally **8 HOURS**
5. Create Stock Group, Stock Items and Unit of Measurement in Tally. **8 HOURS**
6. Create an Inventory and Manufacturing Vouchers. **8 HOURS**
 - ❖ Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally. **6 HOURS**
7. Create a payroll in tally with suitable example. **6 HOURS**
8. 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 resources availability and its environment protection.
- Learn about the environment, resources available, biodiversity and its conservation.

COURSE OUTCOMES (COs):

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

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

UNIT - I INTRODUCTION - ENVIRONMENTAL STUDIES & ECOSYSTEMS

5 HOURS

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

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

5 HOURS

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

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

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

பாடத்திட்டப் பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், மேம்படுத்துதல்.
- ஆய்வுநோக்கை மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல். அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப் பயன்விளைவு

- இந்தியக் குடியரிமைப்பணி முதலான போட்டித் தேர்வுகளில், விருப்பப்பாடமாக இடம்பெறுகின்ற, 'தமிழ் இலக்கிய வரலாறு' குறித்த முழுமையான அறிமுகம் பெற்றிருத்தல்.
- கல்வெட்டியல், ஓலைச்சுவடியியல் மற்றும் தொல்லியல் சார்ந்த ஆவணத் தேடலுக்குரிய ஆய்வு மனப்பான்மையுடன், இலக்கியங்களை அணுகுதல்.
- தமிழின் வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' 'இணையத்தமிழ்' குறித்த பன்னோக்கு அணுகுமுறையிலான ஆய்வுச் சிந்தனை மேம்பாடு.
- வேலைவாய்ப்புக்குரிய சுயதிறன் மேம்பாட்டுடன், படைப்பாக்கத்திறன் மேம்பாடும் பெற்றிருத்தல்.
- சமுதாய மற்றும் வாழ்வியல் மதிப்புகளைப் பேணுவதற்குக் கருவியாக இலக்கியங்களை நாடுகின்ற மனப்பான்மை வளர்ச்சி, மொழிபெயர்ப்புத்துறை சார்ந்த வேலைவாய்ப்புத்திறன் பெற்றிருத்தல்.

போட்டித் தேர்வு நோக்கில் தமிழிலக்கியங்கள்

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, தற்றுக்கி, 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)

சிறுநிலக்கியங்கள்

- 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 - கவியரசுகண்ணதாசன் - 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) 5X 6 = 30 (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி - இ (பத்து மதிப்பெண் வினாக்கள்) 5X 10=50 (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

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

CO	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO1 0	PO1 1	PO 12	PO 13	PO 14	PO 15	PS O1	PS O2
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

W2- www.maduraitamilproject.com

இதழ்கள்

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

J2 - International Tamil Research Journal, iorpress.in

CO, PO, PSO Mapping

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

PREREQUISITE:

Not Required

COURSE OBJECTIVES(CO):

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

COURSE OUTCOMES(COs):

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

UNIT-I

- Story – Bade Ghar Ki Beti
- Hindi Bhasha Ka Vikas
- Novel – Ramnath, Jalpa
- Letter Writing –Personal Letter

9HOURS**UNIT-II**

- Story – Puraskar
- Kaal Vibhajan , Char Prakar
- Ramesh Babu ,Devdeen
- Letter Writing – Leave Letter

9HOURS**UNIT-III**

- Story – Usne Kaha Tha
- Literature – Adhikaal
- Indhubhooshan, Rathna, Johra
- Letter Writing – Letter for the

10HOURS

Publisher

10HOURS**UNIT-IV**

- Story – Paanchminte

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

UNIT-V

- a) Story – kafan **10HOURS**
- b) Reethi Kaal, Adhunik Kaal
- c) Dheen Dhayal, Manaki,
- d) Letter Writing – Complaint Letter

TOTAL: 48 HOURS

REFERENCE BOOKS

1. Story : Kahani Manjari Publisher : D.B.Hindi Prachar Sabha T.Nagar , Chennai – 600017
2. History of Hindi Literature : Hindi Sahithya ka Saral Ithihas Writer : Rajnath Sharma. A Publisher : Vinoth Pusthak Mandir Agra – 02
3. Novel : Gaban Writer : Premchandh Publisher : Rajkamal Prakashan New Delhi – 110002
4. Letter Writing : Sumitha Hindi Nibandh Aur Pathra Lekhan Writer : Sri Sharan Publisher : Kalda Publication Mukhar Ji Nagar, Delhi - 09

CO, PO, PSO Mapping

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

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

Reference Books:

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

CO, PO, PSO Mapping

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

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

History of Sanskrit Drama and its origin.

UNIT – II

Important Sanskrit Dramas and important authors.

UNIT – III

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

UNIT – IV

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

UNIT – V

Translation : From the known passages of the above text.

Drama text book available at :

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

CO, PO, PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO1 1	PO12	PSO1	PSO 2
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

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

Unité – I

9 HOURS

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

Unité – II

9 HOURS

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

Unité – III

10 HOURS

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

Unité – IV

10 HOURS

- Leçon – Félicitations !
- Communication - Décrire un objet
- 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
- d) adverbess de manière,
- e) Lexique -Les voyages,L’aéroport et l’avion,Les fêtes
- f) Culture –Noël

TOTAL: 48 HOURS

REFERENCE BOOKS:

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

WEBSITES :

- <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

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 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

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

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

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PO1 3	PO1 4	PO1 5	PSO 1	PSO 2
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
AV G	3	1.7	2.4	2.4	2.8	2	2	-	-	2.4	-	-	-	2	2.8	1	1

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

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

WEBSITE:

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

CO,PO,PSO Mapping

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

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

Instruction Hours / Week: L:6 T:1

Marks: Internal:40 External:60 Total: 100

P:0

End Semester Exam: 3Hours

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 Analysisll, 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.
- 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
AVG	3	1	1	2	2	1	-	-	-	-	-	-	-	-	-	1.3	1.3

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

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

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

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,

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore - 641021

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

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அலகு 1 தமிழக வரலாறும் நாட்டுப்பிரிவுகளும் 10 மணிநேரம்

தமிழக கற்காலம் - புதிய கற்காலம் - இரும்புக்காலம் - சங்க கால
வரலாறு - நான்காம் நூற்றாண்டு (சேர, சோழ, பாண்டியர்கள்) - பிற்கால நாட்டுப்
பிரிவுகள் - பல்லவர் நாடு - நடு நாடு - தொண்டை நாடு - கொங்கு
நாடு.

அலகு 2 தமிழகத்தில் கலை இலக்கிய வளர்ச்சி 10 மணிநேரம்

தமிழக வரலாறும் தமிழகத்தில் கட்டடக்கலை - கோயிற்கலை -
சிற்பக்கலை - நாடகக்கலை - ஆடற்கலை - சிற்பக்கலை -
இலக்கியக்கலை வளர்ச்சி - தமிழ் வளர்ச்சிக்குப் பக்தி இலக்கியங்களின்
பங்களிப்பு.

அலகு 3 தமிழர்களின் வணிகம் 08 மணிநேரம்

சங்க கால வணிகம் - தமிழர்களின் அயல்நாட்டு வணிகத்தொடர்பு -
இரேக்கர்கள் - ரோமர்கள் - மௌரியர்களுடனான வணிகத்தொடர்பு -
வணிக நெய்நெய்.

அலகு 4 தமிழகப் பண்பாட்டில் கொங்கு நாடு 10 மணிநேரம்

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

அலகு – 5 தமிழகத் தொல்லியல் ஆய்வுக்களங்கள் 10 மணிநேரம்

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 X 2 = 12 (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி – ஆ (ஆறு மதிப்பெண் வினாக்கள்) 3 X 6 = 18 (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பகுதி – இ (பத்து மதிப்பெண் வினாக்கள்) 3 X 10 =30 (அனைத்து வினாக்களுக்கும் விடையளித்தல்)

பருவத்தேர்வு - மொத்த மதிப்பெண்கள் 100

பகுதி – அ (இரு மதிப்பெண் வினாக்கள்) 10 X 2 = 20 (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

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 b) Rajputni Ka Badhala c) Essay – Shradha-Bhakthi d) Translation– Lesson – 10 to 12	10 HOURS
UNIT-V	a) Kavya Ke Adhar Par Prakruthik Varnan b) Bheem Aur Raakshas c) Essay – Adhunik Nari d) Translation – Lesson –13 to 15	10 HOURS

TOTAL: 48 HOURS

REFERENCE BOOKS:

1. Poetry : Panchavati Writer : Mythili Sharan Guptha
Publisher : Bharathiya Sahithya Sangrah Kanpur – 208002, Uttar Pradesh

2. One Act Play : Adarsh Akanki Publisher : D.B.Hindi Prachar Sabha

T. Nagar, Chennai – 600017, Tamil Nadu

3. Essay : Nibandh Nishchay Editor : Dr.Sharadh Ranjan

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

4. Translation : Anuvadh Abhyas – III Publisher : D.B.Hindi Prachar Sabha

T.Nagar, Chennai – 600017, Tamil Nadu

CO, PO, PSO Mapping

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

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

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

Reference Books:

1. MalayalaNatakaSahithyaCharithram. G Sankara Pillai (Kerala SahithyaAkademi, Trissur)
2. Malayala NatakaSahithyaCharithram, Vayala Vasudevan Pillai (Kerala SahithyaAkademi Thrissur).
3. Natakam- OruPatanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)
Nataroopacharcha, Kattumadam Narayanan (NBS, Kottayam)
4. Chalachithrasameeksha–Vijayakrishanan. Cinemayude Paadangal-
VisakalanavumVeekshanavum – Jose-K.Manual

CO, PO, PSO Mapping

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

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

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.

UNIT – II

Devotional Literature, Important works

UNIT – III

Krishnakarnamrita of Leelasuka (Second Section only)

UNIT – IV

Grammar – Past tense, Declension of personal pronouns

UNIT - V

Simple sentences from Sanskrit Self Teacher

Drama text Book Available at :

- Krishnakarnamrita of LeelasukaSri 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

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**

- Leçon – On fait le ménage !
- Communication – Protester et réagir
- Grammaire – Le présent progressif, Les pronoms possessifs
- La phrase négative (3)
- Lexique – Le logement, La maison, Les pièces Culture

Unite – II – Paris et ses symboles**9 HOURS**

- Leçon – À propos de logement
- Communication – Exprimer l'intérêt et l'indifférence
- Grammaire – Quelques adjectifs et pronoms indéfinis
Les verbes lire, rompre et se plaindre
- Lexique – Meubles et équipement, Les tâches ménagères
- Culture – Les fêtes et les traditions en France

Unite – III**10 HOURS**

- Leçon – Tous en forme ! Accidents et catastrophes
- Communication – Raconter au passé
- Grammaire – Le passé composé et l'imparfait Le passé récent,
L'expression de la durée,
- Lexique – Le corps humain : l'extérieur, Le corps humain :

l'intérieur Les maladies et les remèdes

e) Culture – La longue histoire de la Francophonie

Unite – IV

10 HOURS

a) Leçon – Faire ses études à l'étranger

b) Communication - Exprimer la peur et rassurer

c) Grammaire - Les adjectifs et les pronoms indéfinis : rien, personne,
aucun Les verbes dire, courir et mourir

d) Lexique – Les accidents, Les catastrophes naturelles

e) Culture - Les jeux de la Francophonie .

Unite – V

10 HOURS

a) Leçon – Bon voyage ! La météo

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

c) Grammaire - Les pronoms démonstratifs neutres

Le futur simple, Situer dans le temps

d) Lexique – Le système scolaire, Les formalités pour partir à
l'étranger La météo

e) Culture- Le français hors de France

TOTAL: 48 HOURS

REFERENCE BOOKS:

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

WEBSITES :

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

CO, PO, PSO Mapping

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

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

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- DictoComposition--Term Paper-Book Reviews

UNIT - IV**7 HOURS**

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

UNIT - V**7 HOURS**

Punctuation Marks- Figures of Speech

TOTAL: 36 HOURS**TEXT BOOK:**

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

REFERENCE BOOKS:

1. Martin's, St (2013). *Oxford Handbook of Writing: Handbook of Writing*. Cambridge University Press.
2. Wren & Martin, (2008). *High School English Grammar & Composition*, S.Chand & Company Ltd, Board of Editors.
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>
<https://www.coursera.org/articles/interviewing-skills>

CO, PO, PSO Mapping

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

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

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

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:4 T: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 (2018), Company Law, M P Printer

CO, PO, PSO Mapping

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

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

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.

UNIT - II PUBLIC KEY CRYPTOGRAPHY AND HASH ALGORITHMS

2 HOURS

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

UNIT - III FUNDAMENTALS OF CYBER SECURITY

2 HOURS

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

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

Purpose and motivation for the course, recapitulation from universal human values I. Self-exploration-what is it? – its content and process; ‘Natural Acceptance’ and Experiential Validation- as a process for self-exploration. Continuous Happiness and prosperity. A look at basic human Aspiration. Right understanding, Relationship and physical Facilities-the basic requirements for fulfillment of aspirations of every human being with their correct priority. Understanding Happiness and prosperity correctly- A critical appraisal of the current scenario. Method of fulfill the above human aspirations: understanding and living in harmony at various levels.

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

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

TOTAL: 12 HOURS**TEXT BOOKS:**

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

REFERENCE BOOKS:

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

WEB SITES:

1. <http://www.arvindguptatoys.com/arvindgupta/gandhiexperiments.pdf>

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

CO, PO, PSO Mapping

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

PREREQUISITES:

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

COURSE OBJECTIVES (CO):

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

COURSE OUTCOMES

Upon Completion of this course the student will be able to

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

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

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

UNIT – II – INDIVIDUALS AND HUF (18 HOURS)

Assessment of Individuals – Assessment of Hindu Undivided Family.

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

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

UNIT - IV PARTNERSHIP FIRMS AND ASSOCIATION OF PERSONS (18 HOURS)

Assessment of Companies – Assessment of Co-operative Societies

UNIT – V – COLLECTION AND RECOVERY OF TAXES (16 HOURS)

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

TOTAL: 84 HOURS

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEBSITES:

<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	-	3	-	-	-	-	-	-	-	-	-	1	-	-	1	2
CO2	3	-	-	2	2	-	-	-	-	-	1	-	-	-	-	2	1
CO3	3	-	-	-	2	1	-	-	-	-	-	-	-	-	-	1	2
CO4	3	-	-	2	-	-	-	-	-	-	-	-	-	-	-	2	1
CO5	3	-	2	-	2	-	-	-	-	-	-	-	1	-	-	1	2
AVG	3	-	2	2	2	1	-	-	-	-	1	-	1	-	-	1.4	1.6

1 - Low, 2 - 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:

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

COURSE OBJECTIVES (CO):

- Learn and calculate GST liabilities, understand how to register for GST, and apply its provisions.
- Effectively communicate concepts and provisions of indirect taxation both orally and in writing.
- 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:

Indirect Taxatoin – DrVBalachandran

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

REFERENCE BOOKS :

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

WEBSITES:

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

CO, PO, PSO Mapping

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

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

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.

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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.

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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
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

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

Marks: Internal:100 External:00 Total: 100

End Semester Exam: 3Hours

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

14 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

14 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 14 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 15 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 15 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 : 72 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:

- Basic understanding of accounting principles and auditing concepts.

COURSE OBJECTIVES(CO):

- Recall the concepts of audit and assurance, including professional ethics required for auditors and the scope of internal and external audits.
- Understand the entity and its environment, including audit risk and planning processes.
- Apply the organization's internal control system and conduct audit tests at various levels to assess accuracy and reliability.

COURSE OUTCOMES(COS):

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

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

UNIT I: AUDIT FRAMEWORK & REGULATION**14 Hours**

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

UNIT II: AUDIT PLANNING & RISK ASSESSMENT**14 Hours**

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

UNIT III: INTERNAL CONTROL & AUDIT TESTS**14 Hours**

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

UNIT IV: AUDIT EVIDENCE & REPORTING

15 Hours

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

UNIT V: AUDIT OF SPECIFIC ITEMS

15 Hours

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

TOTAL 72 HOURS

TEXT BOOKS:

1. Auditing and Assurance CA Megha Chandak
2. Audit and Assurance (International) 2010, Learning Media 1 st Edition

REFERENCE BOOKS:

1. Auditing and Assurance, Board of Studies, The Institute of Chartered Accountants of India (Set up by an act of Parliament) New Delhi
- 2 .Timothy J Louwers ans Allen D Blay, Auditing and Assurance Services 7e, Mcrow Hill Education
- 3 .Internal Audit and Assurance Standards, CMA P Raju Iyer and CMA Kushal SinguptaTheInstitute of Cost and Accountants of India (ICAI)

WEBSITES:

- 1 . www.deloitte.com
- 2 . www.bdo.global

CO, PO, PSO Mapping

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

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AVG	3	1	2	2	-	1	3	3	2	3	3	3	3	-	2	3	3
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S-Strong; M-Medium; L-Low

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_ccc20_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

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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

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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:0T:0P: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

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 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 SWAP

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 BOOKS:

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	P011	P012	P013	P014	P015	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

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

Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

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_cec20_hs17/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	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

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

Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

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	P011	P012	P013	P014	P015	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

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

Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

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, New Delhi.
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	P011	P012	P013	P014	P015	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:4

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	P011	P012	P013	P014	P015	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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

- Familiarity with basic 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	P011	P012	P013	P014	P015	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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of 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.

TOTAL: 72 HOURS**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 BOOK:

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	P011	P012	P013	P014	P015	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
Average	3	1.8	2.8	2.2	1.8	-	-	-	-	1	-	-	-	2.6	-	2.8	2.6

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:

- 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 BOOKS:

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:

Basic knowledge of accounting principles, financial management, corporate governance, and familiarity with legal and regulatory frameworks in business

COURSE OBJECTIVES (CO):

- To understand and apply the fundamental principles of forensic accounting in detecting and investigating financial crimes.
- To analyze various types of financial fraud and apply fraud risk management strategies in real-life contexts.
- To develop skills in planning, executing, and reporting forensic investigations using advanced technology and data analytics.
- To apply business valuation techniques and damages quantification in legal disputes and claims

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand and distinguish between forensic accounting and fraud examination, including their professional standards and legal frameworks.	Remember
CO2	Analyze different types of financial crimes, fraud risk management techniques, and the fraud triangle.	Analyze
CO3	Apply forensic investigation methodologies, including evidence collection, preservation, and analysis.	Apply
CO4	Use digital forensics and data analytics to investigate and report financial crimes efficiently.	Apply
CO5	Quantify damages and apply business valuation methods to resolve commercial, matrimonial, and insurance disputes.	Evaluate

UNIT - I INTRODUCTION TO FORENSIC ACCOUNTING

14 HOURS

Definition of forensic accounting – Roles and responsibilities of forensic accountants – Distinguishing forensic accounting from fraud examination – Professional standards governing forensic accountants/fraud examiners – Applicable legislation and regulatory requirements

UNIT - II OVERVIEW OF FINANCIAL CRIMES

14 HOURS

Prevalence of financial crime – The fraud triangle and its elements – Types and channels of financial crime: fraud, bribery, corruption, money laundering, and terrorism financing – Understanding "Bad Actors" and their methods – Combating financial crime through legal and organizational measures.

UNIT- III FRAUD RISK MANAGEMENT

14 HOURS

Fraud risk governance: roles and responsibilities – Fraud risk assessment: identifying fraud risk scenarios – Fraud risk mitigation: preventive and detective controls, leveraging technology –

Continuous monitoring and review of the Fraud Risk Management Programme (FRMP) – Incident management and response plan.

UNIT- IV FORENSIC INVESTIGATION ENGAGEMENT

15 HOURS

Investigation methodology – Creating an allegation response plan – Governance over forensic investigations and team assembly – Confidentiality and security considerations – Designing an investigation program – Evidence collection, preservation, and analysis – Interview techniques.

UNIT - V ADVANCED TOPICS IN FORENSIC ACCOUNTING

15 HOURS

The role of advanced technology in forensic investigations: digital forensics and data analytics – Effective stakeholder engagement and reporting – Preparing forensic investigation reports – Damages principles: compensation, indemnity, restitution – Business valuation and loss quantification using Discounted Cash Flow (DCF) models – Applications in commercial disputes, intellectual property, insurance claims, and investor-state disputes

TOTAL 48 HOURS

TEXT BOOKS:

1. Zohar, O., & Lurie, S. (2018). Forensic Accounting and Fraud Examination. Wiley.
2. Hall, J. A. (2016). Elder's Forensic Accounting and Fraud Examination (4th ed.). Cengage Learning.

REFERENCE BOOKS:

1. Givens, M. D., & McKendall, M. (2014). Forensic Accounting and Fraud Investigation for Non-Experts (2nd ed.). Wiley.
2. Albrecht, W. S., Albrecht, C. O., & Albrecht, C. C. (2009). Fraud Examination (4th ed.). Cengage Learning.
3. Benson, B. W., & Jackson, J. R. (2006). Principles of Forensic Accounting. American Institute of Certified Public Accountants

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

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

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

Marks:Internal:40 External:60 Total:100

End Semester Exam: 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 48 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	P011	P012	P013	P014	P015	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

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

Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

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 & 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	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	1	2	3	-	-	-	1	-	-	-	-	-	3	-	2
CO2	3	1	-	-	3	1	-	-	-	1	-	-	-	-	3	-	2
CO3	3	-	-	2	3	-	-	1	-	-	1	-	-	-	3	-	2
CO4	3	-	1	2	3	-	-	-	1	-	-	-	-	-	3	-	2
CO5	3	1	-	-	-	-	-	-	-	-	1	-	-	1	-	-	2
Average	3	1	1	2	3	1	-	1	1	1	1	-	-	1	3	-	2

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