

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University)
(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified
Recognized by UGC with 2(f) & 12(B), Under Star College Scheme by DBT, Govt. of India)
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

DEPARTMENT OF COMMERCE

B.Com.

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2020-21

Department of Commerce – B.Com.

Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

| | |
|-------------|--|
| PEO1 | Become successful Graduates who are competent, innovative and productive in addressing the needs of the Industry, or pursue higher education and research. |
| PEO2 | Grow professionally with their knowledge and proficient skills throughout their career. |
| PEO3 | Demonstrate high standard of ethical conduct, positive attitude and societal responsibilities. |
| PEO4 | Become the full-fledged Accounting and Finance professional |
| PEO5 | Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees |

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

| | |
|-------------|---|
| PO1 | Apply the knowledge of commerce to provide solutions to industry problems. |
| PO2 | Identify and analyze complex commercial problems using the theoretical knowledge gained by them during the course. |
| PO3 | Apply reasoning gained through contextual knowledge to assess societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development. |
| PO4 | Understand the impact of the professional ethics and responsibilities and norms of the business practice. |
| PO5 | Apply ethical principles and commit to professional ethics and responsibilities and norms of the business practices. |
| PO6 | Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary setting. |
| PO7 | Demonstrate knowledge and understanding of the commerce principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments. |
| PO8 | Prove proficiency with the ability to qualify competitive professional examinations at national and international level; |
| PO9 | Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same; |
| PO10 | Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and will be able to become a successful professional in these fields. |

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

| | |
|-------------|--|
| PSO1 | Demonstrate progressive learning of various tax issues and tax forms related to individuals |
| PSO2 | Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing |
| PSO3 | Appraise the multi-Angels business situations and assess the financial sound of companies. |
| PSO4 | Apply the knowledge of the business policies, auditing, finance and other related areas both at the macro and micro level |
| PSO5 | Acquire several opportunities to engage with the accounting professionals and learn from their experiences. |

OBE Components (2020 – 2021)

Theory: Tools for Assessment (25 Marks)

| CIAI | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|------|--------|---------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Practical: Tools for Assessment (40 Marks) / (20 Marks)

| CIA I | CIA II | Creativity | Presentation | Observation Note Book | Attendance | Total |
|-------|--------|------------|--------------|-----------------------|------------|-------|
| 4 | 4 | 3 | 3 | 3 | 3 | 20 |
| 8 | 8 | 6 | 6 | 6 | 6 | 40 |

Theory

| Components | Marks | Spilt up | |
|---------------------|-------|---|--|
| CIA I | 5 | | |
| CIA II Online Test) | 5 | | |
| CIA III | 6 | | |
| Assignment | 3 | Presentation Concepts Practical Examples | 2 Marks 2 Marks 2 Marks |
| Seminar | 3 | Concepts Flow of Communication Body language | 2 Marks 2 Marks 2 Marks |
| Attendance | 3 | < 65 65.1 to 75 % 75.1 to 85 % 85.1 to 100 % | 0 Mark 1 Mark 2 Marks 3 Marks |
| | 25 | | |

Practical

| Components | Marks | Marks | Tool | Spilt up | |
|------------------|-------|-------|---------|--------------------------|--------------------------------|
| CIA I | 4 | 8 | | | |
| CIA II | 4 | 8 | | | |
| Creativity | 3 | 6 | Models | Logic Inputs | 1.5 / 3 Marks 1.5 / 3 Marks |
| Presentation | 3 | 6 | Reports | Presentation Contents | 1.5 / 3 Marks 1.5 / 3 Marks |
| Observation Note | 3 | 6 | | | |
| Attendance | 3 | 6 | | | |
| | 20 | 40 | | | |



NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University)
(Reaccredited with "A" Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified)
Recognized by UGC with 2(f) & 12(B), Under Star College Scheme by DBT, Govt. of India
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

Scheme of Examination B.Com.

(Applicable to the students admitted during the Academic Year 2020-2021 onwards)

| Semester | Part | Course Code | Name of the Course | Instruction hours / week | Duration of Examination | Examination Marks | | | Credits |
|----------|------|--|--|--------------------------|-------------------------|-------------------|-----|------------|-----------|
| | | | | | | CIA | ESE | Total | |
| I | I | 18U1TAM101/ 18U1HIN101 / 18U1MAL101/ 20U1FRN101 | Language I | 5 | 3 | 25 | 75 | 100 | 4 |
| | II | 20U2ENG101 | English I | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 18U3ACC101 | Core Paper-I Principles of Accountancy | 4 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC102 | Core Paper- II Business organization and Office Management | 4 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRP103 | Core Paper – III Office Automation –Practical | 4 | 3 | 20 | 30 | 50 | 2 |
| | III | 18U3MAA101 | Allied Paper – I Mathematics for Business | 5 | 3 | 25 | 75 | 100 | 4 |
| | IV | 18U4ENV101 | Ability Enhancement Compulsory Course - Environmental Studies | 2 | 3 | - | 50 | 50 | 2 |
| | IV | 18U4HVV201 | Value Education– Human Values and Yoga Practice I | 1 | - | - | - | - | - |
| | | | | 30 | | | | 600 | 24 |
| II | I | 18U1TAM202/ 18U1HIN202/ 18U1MAL202/ 20U1FRN202 | Language II | 5 | 3 | 25 | 75 | 100 | 4 |
| | II | 20U2ENG202 | English II | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 19U3ACC204 | Core Paper – IV Financial Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRP205 | Core Paper – V Computerized Accounting Practical | 5 | 3 | 20 | 30 | 50 | 2 |
| | III | 18U3MAA202 | Allied Paper – II Business statistics | 6 | 3 | 25 | 75 | 100 | 4 |
| | IV | 18U4HRC202 | Ability Enhancement Compulsory Course - Human Rights and Constitution of India | 2 | 3 | - | 50 | 50 | 2 |
| | IV | 18U4HVV201 | Value Education – Human Values and Yoga Practice I | 1 | 2 | 25 | 25 | 50 | 2 |
| | | | | 30 | | | | 550 | 22 |

| Semester | Part | Course Code | Name of the Course | Instruction hours / week | Duration of Examination | Examination Marks | | | Credits |
|----------|------|--|--|--------------------------|-------------------------|-------------------|------------|------------|-----------|
| | | | | | | CIA | ESE | Total | |
| III | III | 20U3ACC306 | Core Paper – VI Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3ACC307 | Core Paper – VII Banking Theory Law and Practice | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC308 | Core Paper – VIII Cost Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 18U3ACA303 | Allied Paper – III Managerial Economics | 5 | 3 | 25 | 75 | 100 | 4 |
| | IV | 20U4ACZ301 | Skill Based Paper – I Financial Reporting | 4 | 3 | 20 | 55 | 75 | 3 |
| | IV | 19U4NM3BT1/ 19U4NM3AT1/ 19U4NM3CAF/ 19U4NM3GTS/ 19U4NM3WRT | #@ Basic Tamil I / ## Advanced Tamil II / *NME: Consumer Affairs/ Gandhian Thoughts / Women's Rights | 2 | 2 | 50 | | 50 | 2 |
| | IV | 18U4AC3ED1 | Extra Departmental Course | 2 | 3 | -- | 50 | 50 | 2 |
| | IV | 18U4AC3ED2 | | | | | | | |
| | IV | 18U4HVV402 | Value Education – Human Values and Yoga Practice II | 1 | -- | -- | -- | -- | -- |
| | IV | 20U4CRVALC | **Skill enhanced Add on Course- Institute Industry Linkage | -- | -- | -- | -- | -- | -- |
| | | | | 30 | | | | 575 | 23 |
| IV | III | 20U3CRC409 | Core Paper – IX Company Law | 4 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3ACC410 | Core Paper – X Digital Marketing | 4 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC411 | Core Paper – XI Financial Management | 4 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC412 | Core Paper – XII Advanced Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U4CRA404 | Allied Paper – IV Elements of E-Commerce | 4 | 3 | 25 | 75 | 100 | 4 |
| | IV | 20U4ACS402 | Skill Based Paper – II Quantitative Aptitude for Skill Enhancement | 5 | 3 | 20 | 55 | 75 | 3 |
| | IV | 19U4NM4BT2/ 19U4NM4AT2/ 19U4NM4GEN | #@ Basic Tamil /## Advanced Tamil / General Awareness | 2 | 3 | 50 | | 50 | 2 |
| | IV | 18U4HVV402 | Value Education – Human Values and Yoga Practice II | 1 | 2 | 25 | 25 | 50 | 2 |
| | IV | 20U4CRVALC | **Skill Enhancement Add on Course- Institute Industry Linkage | -- | -- | -- | -- | -- | -- |
| | | | | 30 | | 185 | 490 | 675 | 27 |

| Semester | Part | Course Code | Name of the Course | Instruction hours / week | Duration of Examination | Examination Marks | | | Credits |
|------------------------------|------|---|--|--------------------------|-------------------------|-------------------|-----------|-------------|------------|
| | | | | | | CIA | ESE | Total | |
| V | III | 20U3ACC513 | Core Paper – XIII Management Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC514 | Core Paper – XIV Direct Tax – I | 6 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC515 | Core Paper – XV Mercantile Law | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC516 | Core Paper – XVI Entrepreneurial Development | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRE501 20U3CRE502 18U3ACE503 | Elective Paper – I | 5 | 3 | 25 | 75 | 100 | 4 |
| | IV | 20U4CRS503 | Skill Based Paper – III Executive Business Communication | 4 | 3 | 20 | 55 | 75 | 3 |
| | | | | 30 | | | | 575 | 23 |
| VI | III | 20U3CRC617 | Core Paper – XVII Direct Tax – II | 6 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC618 | Core Paper – XVIII Principles of Auditing | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 20U3CRC619 | Core Paper – XIX Principles of Management | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 18U3ACE604 20U3CRE605 20U3ACE606 | Elective Paper – II | 5 | 3 | 25 | 75 | 100 | 4 |
| | III | 18U3ACE607 18U3ACE608 19U3ACV609* | Elective Paper – III | 5 | 3 | 25 40* | 75 60* | 100 | 4 |
| | IV | 18U4ACS604 | Skill Based Paper – IV Cyber Security and Law | 4 | 3 | 20 | 55 | 75 | 3 |
| | V | 19U5EXT601 | Extension Activities | 0 | 0 | 50 | 0 | 50 | 2 |
| | | | | 30 | | | | 625 | 25 |
| | | | | | | | | 3600 | 144 |
| Additional Credit (Optional) | | | | Semester II – VI | | | | | |

Basic Tamil – Students who have not studied Tamil upto 12th standard

Advanced Tamil – Students who have not studied Tamil language upto 12th / 10th standard and have chosen other language under part I of the Programme but would like to advance their Tamil language skills

NME – Students shall choose any one course out of three courses

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

** Examination and Evaluation for value Added Course shall be conducted by the Industry and the marks shall be submitted to the CoE section for the award of Grade.

List of Electives

| Elective Paper | Course Code | Name of the Course |
|----------------|-------------|---------------------------|
| Elective I | 20U3CRE501 | Corporate Tax Planning |
| | 20U3CRE502 | Organizational Behavior |
| | 18U3ACE503 | Consumer Affairs |
| Elective II | 18U3ACE604 | Business Finance |
| | 20U3CRE605 | Indirect Taxes |
| | 20U3ACE606 | Supply Chain Management |
| Elective III | 18U3ACE607 | Investment Management |
| | 18U3ACE608 | Financial Markets. |
| | 19U3ACV609 | Project Work and VivaVoce |

Extra Departmental Course offered by the Department to other Department Students

| S. No. | Semester | Course Code | Name of the Course |
|--------|-------------------|-------------|----------------------------|
| 1 | Semester II to IV | 18U4AC3ED1 | Fundamentals of Accounting |
| 2 | | 18U4AC3ED2 | Modern Banking |

Self-Study Paper Offered by the Department

| S. No. | Semester | Course Code | Name of the Course |
|--------|-------------------|-------------|--------------------------------|
| 1 | Semester II to IV | 18UACSS01 | Capital Market Operations |
| 2 | | 18UACSS02 | Personal Investment Management |


Chairman

Board of Studies Department of Commerce
Nehru Arts and Science College
Coimbatore

Dr. M. Kanagarathinam, Ph.D.
Dean
School of Commerce
Nehru Arts and Science College (Autonomous)
Coimbatore - 641 105.

| 18U1TAM101 | Part I : Tamil - I | | |
|-------------|--------------------|---------------|---------------|
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common to all UG Programmes)

Course Objective : மொழி இலக்கியத்தின் வாயிலாக அறம்சார் பண்பு மற்றும் ஆளுமைமிக்க மாணவர்களை உருவாக்குதல்.

Course Outcome : தமிழ் இலக்கியங்கள் வாயிலாக சமூகச் சீர்திருத்தச் சிந்தனைகள் பெறப்படும்

Offered by : தமிழ்த்துறை

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|-----------------------------------|---|-----------|-----------|
| அற இலக்கியம் - திருக்குறள் | | | |
| I | 1. அறன்வலியுறுத்தல் (31 - 40 குறள்) | | |
| | 2. நடுவு நிலைமை (111 - 120 குறள்) | | |
| | 3. ஈகை (221 - 230 குறள்) | | |
| | 4. புகழ் (231 - 240 குறள்) | | |
| | 5. வாய்மை (291 - 300 குறள்) | | |
| Instructional Hours | | | 15 |
| புதுக்கவிதைகள் | | | |
| II | 1. பாரதியார்- நிலவு, வானம் , காற்று | | |
| | 2. பாரதிதாசன் - வான் | | |
| | 3. ஆரூர் தமிழ்நாடன்- கரிக்கிறது தாய்ப்பால் | | |
| | 4. காகிதப்பூக்கள் - நா. காமராசன் | | |
| | 5. மரங்கள் - மு. மேத்தா | | |
| | 6. சுவாசம் - சல்மா | | |
| Instructional Hours | | | 15 |
| பெண்ணியம் | | | |
| III | 1. பூச்சி வாழ்க்கை - ஆண்டாள் பிரியதர்சனி (சுயம் பேசும் கிளி) | | |
| | 2. தொட்டிச்செடி - கவிஞர் இளம்பிறை | | |
| | 3. அம்மா - சுகிர்தராணி | | |
| | 4. நீரில் அலையும் முகம் - அ.வெண்ணிலா | | |
| Instructional Hours | | | 15 |
| சிறுகதைகள் | | | |
| IV | புதுமைப்பித்தன் சிறுகதைகள் (மூன்றாம் பாகம்) | | |
| Instructional Hours | | | 15 |
| இலக்கண - இலக்கிய வரலாறு | | | |
| V | 1. மாணக்கர்களுக்குரிய இலக்கணம் (நன்னூல் மூன்று நூற்பா) | | |
| | 2. பதினெண்கீழ்க்கணக்கு நூல்கள் - அறிமுகம் | | |
| | 3. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் | | |
| | 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும் | | |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

பார்வை நூல்கள்

1. பாரதியார் - பாரதியார் கவிதைத் தொகுப்பு, அபிராமி பதிப்பகம், 7-பி, கொடிமரத் தெரு, சென்னை - 600013.

2. பாரதிதாசன் - அழகின் சிரிப்பு, அபிராமி பதிப்பகம், 7-பி, கொடிமரத் தெரு, சென்னை- 600013.
3. அப்துல் ரகுமான் - அப்துல் ரகுமான் கவிதைகள், விஜயா பதிப்பகம், கோவை - 641001.
4. மு. மேத்தா - கண்ணீர்ப்பூக்கள், குமரன் புத்தக நிலையம், மதுரை.
5. திருவள்ளுவர் - திருக்குறள் பரிமேலழகர் உரை, சாரதா பதிப்பகம், ஜி - 4, சாந்தி அடுக்ககம், 2/3, ஸ்ரீ கிருஷ்ணாபுரம் தெரு, இராயப்பேட்டை, சென்னை - 600014.
6. ஆண்டாள் பிரியதர்சனி - சுயம் பேசும் கிளி கவிதைத்தொகுப்பு, ராகவேந்திரா வெளியீடு 163/2 பொன்விழா அச்சகம், பாடிக்குட்ட சாலை, அண்ணாநகர், சென்னை.
7. கவிஞர் இளம்பிறை - தொட்டிச்செடி, பொன்னி வெளியீடு, சென்னை - 91.
8. சுகிர்தராணி - தீண்டப்படாத முத்தம், காலச்சுவடு பதிப்பகம், நாகர்கோவில்.
9. அ.வெண்ணிலா - நீரில் அலையும் முகம் முதல் கவிதைத் தொகுப்பு - 2000
10. முனைவர் ச.சுபாஷ் சந்திரபோஸ் - புதுமைப்பித்தன் சிறுகதைகள் (மூன்றாம் பாகம்) பாவை பப்ளிகேஷன்ஸ், சென்னை - 600014.
11. மு.வ. - தமிழ் இலக்கிய வரலாறு சாகித்திய அகாதெமி, புதுதில்லி - 110001.
12. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை - 625001.
13. சல்மா - ஒரு மாலையும் இன்னொரு மாலையும், காலச்சுவடு பதிப்பகம், நாகர்கோவில்.
14. பவணந்தி - தென்னிந்திய சைவசித்தாந்த நூற்பதிப்புக் கழகம், திருநெல்வேலி.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------------|-----------------|------------|-------------|
| Dr.A.Sridevi Dr.V.Geetha | | | |

| 18U1HIN101 | Part I : Hindi – I | | |
|-------------|--------------------|---------------|---------------|
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common to all UG Programmes)

कोर्स लक्ष्य : छात्र-छात्राओं में राष्ट्रीय भावना का विकास करना तथा राष्ट्रभाषा हिंदी एवं उससे संबंधित साहित्य की जानकारी प्रदान करना

कोर्स परिणाम :

1. सामाजिक, सांस्कृतिक और राजनैतिक परिवेश से छात्र. साहित्य के माध्यम से बोधवान होंगे।
2. व्याकरण के शिक्षण के माध्यम से छात्रों में शुद्ध भाषा में बोलने की क्षमता को विकसित होगी।
3. अंतर्राष्ट्रीय भाषा अंग्रेजी से राष्ट्रभाषा हिंदी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
4. विविध अनुशासनों में अनुवादों को सुचारु बनाने के लिए पारिभाषिक शब्दावली का ज्ञान होगा। के द्वारा दिया गया अध्ययन विषयवस्तु : हिंदी

निर्देशात्मक घंटे / सप्ताह : 05

| इकाई | विवरण | निर्देशात्मक घंटे |
|------|---|-------------------|
| I | लडाई-सर्वेश्वरदयाल सक्सेना | 20 |
| II | एकांकी संग्रह – 1. शिवाजी का सच्चा स्वरूप (सेठ गोविन्ददास) 2. माँ (विष्णु प्रभाकर) 3. घोंसले 4. रीढ़ की हड्डी (जगदीशचन्द्र माथुर) 5. दूसरा दिन (कंचलता सब्बरलाल) | 20 |
| III | व्याकरण : संज्ञा, सर्वनाम, विशेषण, क्रिया, वचन, लिंग, काल, वाच्य, प्रत्यय, उपसर्ग, 'ने' का प्रयोग | 15 |
| IV | अनुवाद : अंग्रेजी-हिंदी (अनुवाद अभ्यास-3) (1-15) | 10 |
| V | पारिभाषिक शब्दावली | 10 |
| | कुल घंटे | 75 |

पाठ्यपुस्तकरू

1. लडाई : सर्वेश्वरदयाल सक्सेना
2. एकांकी संग्रह
3. अनुवाद अभ्यास-3, दक्षिण भारत हिंदी प्रचार सभा, चेन्नै-17.
4. आलेखन व टिप्पणी

संदर्भ ग्रंथ :

1. डॉ. एन.ई. विश्वनाथ अय्यर, अनुवाद कला, पब्लिशर, संस्करण 2000
2. भोलानाथ तिवारी, अनुवाद विज्ञान, संस्करण 2000
3. रामदेव, व्याकरण प्रदीप। प्रकाशन : हिंदी भवन, 36, टागौर टाउन, इलहाबाद -2
4. नूतन गद्य संग्रह, सुमित्रा प्रकाशन, सुमित्रा निवास, 16/4 हास्टिंग्स रोड, इलहाबाद -211 001. संस्करण 2006

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|--------------------|-------------------------------|----------------------|----------------------|
| 18U1MAL101 | Part I : Malayalam – I | | |
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common to all UG Programmes)

Course Objective : ആധുനിക കാലഘട്ടങ്ങളിലെ കഥകളെയും കഥകാരൻമാരെയും കുറിച്ചുള്ള അവബോധം

Course Outcome :

| | |
|-----|---|
| CO1 | ചെറുകഥകളും കഥാകാരൻമാരെയും കുറിച്ച് അറിവ് ലഭിക്കുന്നു. |
| CO2 | ഭാഷയുടെ ഉപയോഗക്രമങ്ങളെക്കുറിച്ചുള്ള അറിവ് |

Offered by : Malayalam

Course Content

Instructional Hours / Week : 5

| Unit | Description | |
|------|--|----|
| I | ചെറുകഥകൾ - കഥാമാലിക | |
| | Instructional Hours | 16 |
| II | ചെറുകഥകൾ - കഥാമാലിക | |
| | Instructional Hours | 16 |
| III | ചെറുകഥകൾ - കഥാമാലിക | |
| | Instructional Hours | 16 |
| IV | പ്രായോഗിക മലയാളം | |
| | Instructional Hours | 16 |
| V | ആശയവിപുലനം, പൊതുവായ വിഷയത്തെക്കുറിച്ച് ഉപന്യാസവും വിവർത്തനവും. (ഏകദേശം 100 വാക്കുകൾ) | |
| | Instructional Hours | 11 |
| | Total Hours | 75 |

പഠനപുസ്തകങ്ങൾ

1 ചെറുകഥകൾ - കഥാമാലിക (10 ചെറുകഥകൾ)

2. പന്മന രാമചന്ദ്രൻനായർ - നല്ല ഭാഷ - വാസുദേവ ഭട്ടതിരി - നല്ല മലയാളം

സൂചനാഗ്രന്ഥങ്ങൾ

1. എം. അച്യുതൻ - ചെറുകഥ - ഇന്നലെ, ഇന്ന് (ഡി.സി. ബുക്സ്, കോട്ടയം)
2. കെ.എം. ജോർജ്ജ് - സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)
3. സുകുമാർ അഴീക്കോട് - മലയാള സാഹിത്യ വിമർശനം (ഡി.സി. ബുക്സ്, കോട്ടയം)
4. എരുമേലി പരമേശ്വരൻ പിള്ള - മലയാളസാഹിത്യം കാലഘട്ടങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)

Tools for Assessment (25 Marks)

| | | | | | | |
|------|--------|-------|------------|---------|------------|-------|
| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| | | | |
|--------------------|-----------------|------------|-------------|
| Course Designed by | Verified by HOD | Checked by | Approved by |
| | | | |
| | | | |

| | | | |
|--------------------|------------------------------|----------------------|----------------------|
| 20U1FRN101 | Language I : French I | | |
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common to all UG Programmes except B. Sc. Catering Science and Hotel Management)

Course Objective : To make the students know and understand the value of French language and help them to follow the culture and tradition.

Offered by : French

Course Content

Instructional Hours / Week: 5

| Unit | Description | |
|------------|----------------------------|-----------|
| I | Bonjour ! | |
| | Instructional Hours | 12 |
| II | Rencontres | |
| | Instructional Hours | 13 |
| III | 100 % questions | |
| | Instructional Hours | 25 |
| IV | Enquête | |
| | Instructional Hours | 12 |
| V | Invitations | |
| | Instructional Hours | 13 |
| | Total Hours | 75 |

Text Book:

1. CONNEXIONS 1 Methode de Français Niveau 1 – Régine Mérieux Yves Loiseau

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | | |
|--------------------|----------------------------|----------------------|----------------------|
| 20U2ENG101 | PART II : ENGLISH I | | |
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common to all UG Programmes)

Course Objective:

To help students to imbibe, develop, practice and use the LSRW skills and fine tune their productive skills.

Course Outcome:

| | |
|------------|---|
| CO1 | Recognize listening, and reading proficiency through the prose discourses |
| CO2 | Use and interpret imaginative, and creative skills through the poetic genre |
| CO3 | Enhance the students to use English effectively |
| CO4 | Execute and exercise LSRW skills in academic and career |
| CO5 | Evaluate the language skills through literature |

Offered by: English

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|---|------------------|----------------|
| I | Prose Leigh Hunt – Getting Upon Cold Morning Rajagopalachari – Tree Speaks Swami Vivekananda – The Secret of Work | 1 | 1-3 |
| Instructional Hours | | | 15 |
| II | Poetry DG Rossetti – The Blessed Damozel Maya Angelou -Phenomenal Women A. K. Ramanujan – A River | 1 | 4-6 |
| Instructional Hours | | | 15 |
| III | Short Stories O. Henry – The Last Leaf R. K. Narayan – The Missing Mail Oscar Wilde - The Happy Prince | 1 | 7-9 |
| Instructional Hours | | | 15 |
| IV | Grammar and Vocabulary Parts of speech Tenses – Present, past, Vocabulary of the specific domain, Punctuations, Kinds of Sentences. | 1 | 10-13 |
| Instructional Hours | | | 15 |
| V | Oral & Written Communication Listening : (UNIT I – IV) Listening – Comprehension practice from Poetry, Prose, Short-stories, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests and DD National News Live, BBC, CNN, VOA etc Speaking – In Group Discussion Forum, speak about | 1 | 14-17 |

| | |
|--|-----------|
| <p>Tongue Twisters, Critical Thinking, and Seminar Presentations on Classroom-Assignments, and Peer-Team interactions.</p> <p>Reading – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, News Paper etc</p> <p>Writing – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms.</p> | |
| Instructional Hours | 15 |
| Total Hours | 75 |

Books for study:

Unit I – V : Will be compiled by the PG & Research Department of English

Books for Reference:

1. CLIL (Content & Language Integrated Learning) – Module by TANSCHEN NOTE:
(Text: Prescribed chapters or pages will be given to the students by the department and the college)

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| V.Shanthi | Dr.R.Malathi | | |

| Course Code | Title | | |
|-------------|---|---------------|---------------|
| 18U3ACC101 | Core Paper– I Principles of Accountancy | | |
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com, B.Com CA, B.Com PA, B.Com IT, B.Com e-Com and B.Com Banking)

Course Objective:

Make students understand the basic Concepts and Conventions of Accounting Transaction.

Course Outcome:

| | |
|-----|---|
| CO1 | Explain fundamentals of accounting |
| CO2 | Record financial information |
| CO3 | Prepare final accounts and rectify the errors |
| CO4 | Analyze the bank reconciliation statement |
| CO5 | Apply depreciation methods |

Offered by: Commerce

Course Content

Instructional Hours/Week: 4

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Fundamentals of Book-keeping | 1 | 1 |
| | Accounting Concepts and Conventions | 1 | 2 |
| | Journal –Ledger–Subsidiary books–Trial balance | 1 | 3 |
| Instructional Hours | | | 12 |
| II | Final Accounts of a sole trader with adjustments | 1 | 5 |
| | Errors and rectification | 1 | 4 |
| Instructional Hours | | | 12 |
| III | Accounting for Consignment | 2 | 12 |
| | Accounting for Joint venture | 2 | 13 |
| Instructional Hours | | | 12 |
| IV | Bank Reconciliation Statement | 1 | 26 |
| | Receipts and Payment, Income and Expenditure Account and Balance sheet | 2 | 31 |
| | Accounts of Professionals | | |
| Instructional Hours | | | 12 |
| V | Accounting for Depreciation– need and significance of depreciation - Methods of providing depreciation– Straight Line Method, Written Down Value Method, Annuity Method. | 1 | 11 |
| | Reserves and Provisions | 1 | 10 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

NOTE: Distribution of Marks: Theory 20% and Problems 80%

Text Book(s):

1. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013.
3. T.S.Reddy, A.Murthy, **Advanced Accounting**, Margham Publications, 2015.

Reference Book(s):

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr.V.K.Goyal, **Financial Accounting**, Excel Books, 2007.
3. Tulsian P.C., **Advanced Accountancy**, Tata Mcgraw Hill Publishing Co., Ltd New Delhi.2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas Publishers, 2010.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PO CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|----------|-----|-----|-----|-----|-----|-----|-----|
| CO1 | H | M | H | M | H | H | M |
| CO2 | H | H | L | H | H | L | H |
| CO3 | H | H | M | H | L | M | H |
| CO4 | H | M | H | M | M | H | M |
| CO5 | M | H | H | L | M | H | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------------|------------|-------------|
| | | | |
| Dr.V.Venkatachalam | Dr. M. Kanagarathinam | | |

| Course Code | Title | | |
|--------------------|--|-----------------------|----------------------|
| 20U3CRC102 | Core Paper – II Business Organization and Office Management | | |
| Semester: I | Credits: 4 | CIA : 25 Marks | ESE: 75 Marks |

Course Objective:

The course aims to provide basic knowledge to the student about the organisation and management of a business enterprise.

Course Outcomes (CO) :

| | |
|------------|---|
| CO1 | Knowledge on Business and Partnership firm, Joint stock Company |
| CO2 | Ability to identify sources of finance |
| CO3 | Create a knowledge on Office, Office management and their functions |
| CO4 | Inculcate Office Machines and Equipments |
| CO5 | Understand the Office Administration, System and Procedures. |

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Introduction – meaning - Nature and scope of Business – Forms of Business Organization | 1 | 1 |
| | Sole Trader, Partnership Firm, Joint Stock Company and co-operative Society – Public Enterprises. | 1 | 2 |
| Instructional Hours | | | 12 |
| II | Location of Business – factors influencing location Localization of industries – size of firms | 1 | 3 |
| | Source of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Merits and demerits. | 1 | 6 |
| Instructional Hours | | | 12 |
| III | Office – Introduction – Meaning – Functions and Significance – Office Layout and Office Accommodation – Filing and indexing. | 2 | 1 |
| | Office Management – Elements – Functions – Rule for office manager – Functions of Office Manager | 2 | 2 |
| Instructional Hours | | | 12 |
| IV | Office Machines and Equipments – Data Processing System | 1 | 9 |
| | EDP – Uses and Limitations – office furniture | 1 | 9 |
| Instructional Hours | | | 12 |
| V | Office Administration – Objective – Functions of Administration Office Manager. | 1 | 4 |
| | Office System and Procedures – System Concept – | 1 | 10 |

| | |
|---|-----------|
| Definition – System Analysis – Flow of Work – Analysis of Flow of work – Role of Office Manager in systems and procedures | |
| Instructional Hours | 12 |
| Total Hours | 60 |

Text Book(s):

1. Y.K.Bhushan – Business Organisation and Management – Sultan Chand & Sons - 2010
2. R.K.Chopra – Office Management - Himalaya Publishing House - 2010

Reference Book(s):

1. Shukla – Business Organisation and Management – S.Chand & Company Ltd -2008
2. Saksena - Business Organisation and Management – Sahitya Bhavan -2006

Tools for Assessment (25 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|-------|--------|---------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | M | H | H | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------|---------------------|------------|-------------|
| | | | |
| Dr.R.A Ayyapparajan | Dr.M.Kanagarathinam | | |

| Course Code | Title | | |
|-------------|---|----------------|----------------|
| 20U3CRP103 | Core Paper- III Office Automation Practical | | |
| Semester: I | Credits: 2 | CIA : 20 Marks | ESE : 30 Marks |

Course Objective:

Provide practical knowledge on Open Office.

Course Outcomes (CO) :

| | |
|-----|--|
| CO1 | Understand the concepts of Libre Office |
| CO2 | Create documents using different formats |
| CO3 | Effective use of Calc for Business reporting |
| CO4 | Ability to create Bulk mailing list |
| CO5 | Develop presentation skill by using Impress |

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

| Ex. No | Description | Use of package | Hours |
|--|---|----------------|-----------|
| Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features. | | | |
| 1 | Create a resume for a vacancy in a company along with a covering letter. | Writer | 4 |
| 2 | Drafting a research paper for conference/publication in standard journals | Writer | 8 |
| 3 | Create a brochure for an event organized by the Department | Writer | 8 |
| 4 | Create a Spreadsheet detailing Household Expenses for a month | Calc | 4 |
| 5 | Create a Balance Sheet of a Company | Calc | 4 |
| 6 | Create Cash Flow Statement and Fund Flow Statement | Calc | 8 |
| 7 | Create a presentation of a research paper to be presented in a conference (<i>minimum of TEN slides</i>) | Impress | 8 |
| 8 | Create a Bulk Mailing List using Base and Writer | Base & Writer | 8 |
| 9 | Create a student's database with basic details, marks secured and other relevant information (<i>minimum of TEN data</i>) | Base | 4 |
| 10 | Analyze share price moment for three years period for a company listed in BSE. | Base | 4 |
| Total hours | | | 60 |

Tools for Assessment (20 Marks)

| CIA I | CIAII | TOOL1 Creativity | TOOL 2 Execution of Programme | Observation Note | Attendance | Total |
|-------|-------|---------------------|-------------------------------------|------------------|------------|-------|
| 4 | 4 | 3 | 3 | 3 | 4 | 20 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | M | L | M |
| CO2 | L | H | L | M | M |
| CO3 | M | M | H | L | M |
| CO4 | L | H | M | H | L |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|---------------------|------------|-------------|
| Dr.M.Thillainayaki | Dr.M.Kanagarathinam | | |

| Course Code | Title | | |
|-------------|---|---------------|--------------|
| 18U3MAA101 | Allied Paper – I Mathematics for Business | | |
| Semester: I | Credit: 4 | CIA: 25 Marks | ESE:75 Marks |

Course Objective: On successful completion of this course, the student should have understood the basic concepts and learn the fundamental ideas of Mathematics.

Course Outcome:

| | |
|-----|--|
| CO1 | To understand the concepts of set theory AP & GP and finance mathematics |
| CO2 | To understand about the basic concepts of matrices and its applications. |
| CO3 | To understand the applications of Differentiation in business problems |
| CO4 | To understand the concepts of Integration |
| CO5 | To apply the concepts of LLP in Management Decision Making |

Offered by: Mathematics

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Sets -Types of sets –Set operations –Venn diagram. | 1 | 3 |
| | Arithmetic and geometric series. Mathematics for Finance - Simple and Compound Interest. | 1 | 1,2 |
| Instructional Hours | | | 15 |
| II | Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix- Solution of Simultaneous Linear Equation | 1 | 4 |
| | Instructional Hours | | 15 |
| III | Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions. | 1 | 5 |
| | Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems. | 4 | 6,7 |
| | Instructional Hours | | 15 |
| IV | Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. | 1 | 8 |
| | Instructional Hours | | 15 |
| V | Linear programming Problem: – Mathematical Formulation - Application in Management decision making. | 2 | 1 |
| | Solving LPP using Graphical Method – Simplex Method. | 2 | 2,3 |
| | Instructional Hours | | 15 |
| Total Hours | | | 75 |

Text Books:

1. P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.
Unit I: Chapter 1-3
Unit II: Chapter 4
Unit III: Chapter 5 and 6, Chapter 7: Section - 7.4
Unit IV: Chapter 8, Sections - 1 to 7
2. Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009
Unit V: Chapter 1, Sections - 1.1 to 1.6, Chapter 2, Chapter 3

Reference Books:

1. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
2. D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO | PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|----|-----|-----|-----|-----|-----|
| CO1 | | L | L | L | L | L |
| CO2 | | M | M | L | L | L |
| CO3 | | M | L | M | L | M |
| CO4 | | M | M | M | M | M |
| CO5 | | M | M | M | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| Ms.S.Ruth Kethsial | | | |

| Course Code | Title | | |
|-------------|---|--|---------------|
| 18U4ENV101 | Ability Enhancement Compulsory Course - Environmental Studies | | |
| Semester: I | Credit: 2 | | ESE: 50 Marks |

(Common to all UG Programmes)

Course Objective: This course enables the students to recognize the interconnectedness of multiple factors in environmental challenges and communicate clearly and competently matters of environmental concern.

Course Outcome:

| | |
|------|---|
| CO 1 | To understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. |
| CO 2 | To understand concepts and methods from ecological and physical sciences and their application in environmental problem solving. |
| CO 3 | To solve the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. |
| CO 4 | To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world. |
| CO5 | To apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes. |

| Course Content | | Instructional Hours / Week: 2 | |
|----------------------------|---|-------------------------------|------------------|
| Unit | Description | Text Book | Chapter |
| I | Natural Resources: Forest resources, Water resources, Mineral resources Food resources and Energy resources. | 1 | 5 |
| Instructional Hours | | | 6 |
| II | Ecosystems: Concept of an ecosystem, Structure and function; Introduction, types characteristic features, structure and function of ecosystem Activity: Prepare an album on types of Ecosystem. | 1 | 3 |
| Instructional Hours | | | 6 |
| III | Environmental Pollution: Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution and Noise pollution, Solid waste management Activity: Discuss the solutions for water pollution. | 1 | 8,9,11, 10,12,15 |
| Instructional Hours | | | 6 |
| IV | Social Issues and the Environment Water conservation, rain water harvesting, watershed management, Environmental ethics : Issue summits' and possible solutions and Public awareness Activity: Identify and analyze a Social Issue and an Environment issue in your locality. | 1 2 | 17 9 |
| Instructional Hours | | | 4 |

| | | | |
|--|---|---|-----------|
| V | Disaster Management: Floods, Earthquakes, Cyclones, Landslides: From management to mitigation of disasters: The main elements of a mitigation and measures of strategy: Floods, Earthquakes, Cyclones and Landslides | 3 | 16 |
| Instructional Hours | | | 6 |
| Case Studies: Use Social media for e-networking and dissemination of ideas on environmental issues. (Or) Visit to a Nearby biome / Wildlife Sanctuary/ our own campus & study the various bioresources. | | | 2 |
| Total hours | | | 30 |

Text Book(s):

1. Agarwal, K.M., Sikdar, P.K., Deb, S.C. (2002). A Textbook of Environment. Macmillan India Ltd. Kolkata, India.
2. Dash, M.C. (2004). "Ecology, Chemistry & Management of Environmental Pollution". Published By Rajiv Beri For Macmillan India Ltd. 2/10 Ansari Road, Daryaganj, New Delhi – 110002.
3. From UGC website: <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

Reference Book(s):

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
3. McKinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions
4. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
5. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt. Ltd 345 p.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|--------------|--------------------|----------------|----------------|
| 18U1TAM202 | PART – I TAMIL -II | | |
| Semester: II | Credits: 4 | CIA : 25 Marks | ESE : 75 Marks |

(Common to all UG Programmes)

Course Objective : மொழி இலக்கியத்தின் வாயிலாக அறம்சார் பண்பு மற்றும்

ஆளுமைமிக்க மாணவர்களை உருவாக்குதல்

Course Outcome : பக்தி இலக்கியங்கள் வழி வாழ்வியல் நெறிகள் பெறப்படும்.

Offered by : தமிழ்த்துறை

Course Content

Instructional Hours / Week: 5

| Unit | Description |
|------|--|
| I | பக்தி இலக்கியங்கள் |
| | 1.திருவாசகம் - பிடித்த பத்து பாடல்கள் 1-10 2.நாலாயிர திவ்விய பிரபந்தம் பெரியாழ்வார் (கண்ணன் 2.திரு அவதாரச் சிறப்பு (13 - 22) பாடல்கள்) 3.நாலாயிர திவ்விய பிரபந்தம் தொண்டரடிப் பொடியாழ்வார் திருப்பள்ளியெழுச்சி (1-5 பாடல்கள்) 4.திருவருட்பா- இராமலிங்க அடிகளார் நான்காவது திருமுறை அருள் பிரகாசமாலை 1-10 பாடல்கள் |
| | Instructional Hours 15 |
| II | சிற்றிலக்கியங்கள் |
| | 1.கலம்பகம் - நந்திக் கலம்பகம் (91 - 100 பாடல்கள்) 2.பள்ளு - முக்கூடற்பள்ளு (350 - 360) 3.குறவஞ்சி - திருக்குற்றாலக்குறவஞ்சி (1-10) 4.சதகம் - வைராக்கிய சதகம் (1-10) 5.பட்டினத்தார் பாடல்கள் (358-367) |
| | Instructional Hours 15 |
| III | நாவல் |
| | கல்மரம் - திலகவதி |
| | Instructional Hours 15 |
| IV | இலக்கணம் |
| | 1.வல்லினம் மிகும் இடங்கள் 2.வல்லினம் மிகா இடங்கள் 3.தொகை நிலைத் தொடர் 4.தொகா நிலைத் தொடர் |
| | Instructional Hours 15 |
| V | இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவினது. |
| | 1.சைவமும் தமிழும் 2.வைணமும் தமிழும் 3.சிற்றிலக்கியத்தின் தோற்றமும் வளர்ச்சியும் 4.புதினத்தின் தோற்றமும் வளர்ச்சியும் 5.விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல் |

| | |
|---------------------|----|
| Instructional Hours | 15 |
| Total Hours | 75 |

பார்வை நூல்கள்:

1. மாணிக்கவாசகர் அருளிய திருவாசகம் - சித்தாந்த பண்டிதர் திரு.ப.இராமநாத பிள்ளை விளக்க உரையுடன் கழக வெளியீடு, திருநெல்வேலி, தென்னிந்திய சைவ சித்தாந்த நூற்பதிப்புக்கழகம் லிமிடெட், 522 டி.டி.கே. சாலை, சென்னை- 600018.
2. புலவர் த.திருவேங்கட இராமானுஜதாசன் - நாலாயிர திவ்வியப் பிரபந்தம் முதல் ஆயிரம் மூலமும் உரையும், உமா பதிப்பகம், 171, புதிய எண்.18 பவளக் காரத் தெரு, மண்ணடி, சென்னை - 600001.
3. தாயுமான திருவருட் பிரகாச வள்ளலார் - திருஅருவட்பா நான்காவது திருமுறை, சகுந்தலை நிலையம், 171, புதிய எண்.18 பவளக் காரத் தெரு, மண்ணடி, சென்னை - 600001.
4. ஆசிரியர் பெயர்தெரியவில்லை - நந்திக் கலம்பகம் - மணிவாசகர் பதிப்பகம், ராஜ வீதி, கோயமுத்தூர் - 641001.
5. முனைவர் கதிர்முருகு - முக்கூடற் பள்ளி மூலமும் உரையும், சாரதா பதிப்பகம், சென்னை.
6. புலியூர்க்கேசிகன் தெளிவுரை - திருக்குற்றாலக் குறவஞ்சி, செல்லப்பா பதிப்பகம், சென்னை.
7. சாந்தலிங்க சாமிகள் - சாந்தலிங்க அடிகளார் திருமடம் வெளியீடு, பேரூர், கோவை-10.
8. அ.மாணிக்கம் உரையாசிரியர் - பட்டினத்தார் பாடல்கள் மூலமும் உரையும், வர்த்தமானன் பதிப்பகம், 40, சரோஜினி தெரு, தியாகராய நகர், சென்னை - 17.
9. திலகவதி - கல்மரம், அம்ருதா பதிப்பகம் எண் 5, 5 வது தெரு, எஸ்.எஸ் அவென்பூ, சக்தி நகர், போரூர், சென்னை - 600116.
10. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை - 625001.
11. நல்ல தமிழ் எழுத வேண்டுமா? - அ.கி.பரந்தாமனார். அல்லி நிலையம், சென்னை - 600007.
12. முனைவர் பாக்கியமேரி - தமிழ் இலக்கிய வரலாறு -NCBH வெளியீடு, கோவை-600098.
13. மு.வ. - தமிழ் இலக்கிய வரலாறு சாகித்திய அகாதெமி, புதுதில்லி - 110001.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| विषय क्रमांक | शीर्षक | | |
|--------------|-------------|--------------|--------------|
| 18U1HIN202 | भाग—I हिंदी | | |
| सत्र : II | क्रेडिट : 4 | CIA:25 Marks | ESE:75 Marks |

(Common to all UG Programmes)

कोर्स लक्ष्य: भारतीयता की साहित्य के माध्यम से पहचान कराना। कहानी के माध्यम से समकालीन समय के सच की पहचान कराना। हिंदी से अंग्रेजी में अनुवाद के माध्यम से भारतीय ज्ञान संपदा को अंतर्राष्ट्रीय स्तर तक पहुँचाने में छात्र को समर्थ बनाना। दैनन्दिन की बातचीत में हिंदी का निर्बाध प्रयोग करने में छात्र को सक्षम बनाना।

कोर्स परिणाम:

1. छात्रों में साहित्यिक अभिरुचि के साथ सामाजिक बोध बढ़ेगा। पत्राचार के क्षेत्र में वे स्वावलम्बी हो सकेंगे।
2. भारतीय भाषा के ज्ञान को विदेश तक पहुँचाने के क्षेत्र में क्षमता हासिल करेंगे।
3. राष्ट्रभाषा हिंदी से अंतर्राष्ट्रीय भाषा अंग्रेजी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
4. रोजमरा जीवन में हिंदी को बोल पाने में कामयाब होंगे।

के द्वारा दिया गया अध्ययन विषयवस्तु : हिंदी

निर्देशात्मक घंटे / सप्ताह : 05

| इकाई | विवरण | |
|------|--|-----------|
| I | आधुनिक काव्य : रश्मिरथी, रामधारीसिंह दिनकर | |
| | निर्देशात्मक घंटे | 25 |
| II | कहानी – 1. पूस की रात (प्रेमचन्द), 2. आकाशदीप (जयशंकर प्रसाद) 3. अकेली (मन्नू भंडारी), 4. खेल (जैनेन्द्र कुमार) 4. सच बोलने की भूल (यशपाल) 5. चीफ की दावत (भीष्म साहनी) 6. आरोहण (संजीव) 7. सलाम (ओमप्रकाश वाल्मीकि) | |
| | निर्देशात्मक घंटे | 20 |
| III | पत्र लेखन : (सरकारी पत्र, निजी पत्र, संपादक को पत्र, ज्ञापन, परिपत्र) | |
| | निर्देशात्मक घंटे | 10 |
| IV | अनुवाद : हिंदी से अंग्रेजी | |
| | निर्देशात्मक घंटे | 10 |
| V | बोलचाल हिंदी – 1. साक्षात्कार 2. अध्यापक-विद्यार्थी 3. ग्राहक-दूकानदार 4. डॉक्टर-मरीज 5. मुसाफिर-यात्री | |

| | |
|-------------------|----|
| निर्देशात्मक घंटे | 10 |
| कुल घंटे | 75 |

पाठ्यपुस्तक :

1. रामधारीसिंह दिनकर, रश्मिरथी।
2. कहानी
3. अनुवाद अभ्यास-3, (दक्षिण भारत हिंदी प्रचार सभा)
4. आदर्श पत्र लेखन
5. व्याकरण

संदर्भ ग्रंथ :

1. प्रोफ. नीरज एम., प्रामाणिक आलेखन और टिप्पणी, राजपाल एंड सन्स, काश्मीर गेट, नई दिल्ली।
2. नीलम कपूर, प्रयोजनमूलक हिंदी, श्री नटराज प्रकाशन, साउथ गारडी, नई दिल्ली-2
3. डॉ. मधुधवन, नवीन एकांकी संग्रह, सुमित्रा प्रकाशन, अशोक नगर, अलहाबाद-1

आकलन के लिए उपयुक्त अंक (25 अंक)

| सीआईए. I | सीआईए. II | सीआईए. III | असाइनमेंट | संगोष्ठी | उपस्थिति | कुल |
|-------------|--------------|---------------|-----------|----------|----------|-----|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|-------------|----------------------|--------------|--------------|
| 18U1MAL202 | PART-I MALAYALAM –II | | |
| Semester-II | Credit-4 | CIA:25 Marks | ESE:75 Marks |

(Common to all UG Programmes)

Course Objective: വിദ്യാർത്ഥികളിൽ വായനാശീലം വർദ്ധിപ്പിക്കുക

Course Outcome:

| | |
|------|---|
| CO 1 | മലയാള ഭാഷയുടെ ഉൽപ്പത്തിയും വികാസത്തെയും കുറിച്ചുള്ള അറിവ് |
| CO 2 | മലയാള സാഹിത്യത്തിൽ നോവലുകൾക്കുള്ള സ്ഥാനം |

Offered by : Malayalam

Course Content

Instructional Hours / Week : 5

| Unit | Description | |
|-------------|-------------------------|----|
| I | നോവൽ - ആടൂജീവിതം | |
| | Instructional Hours | 15 |
| II | നോവൽ - ആടൂജീവിതം | |
| | Instructional Hours | 15 |
| III | നോവൽ - ആടൂജീവിതം | |
| | Instructional Hours | 15 |
| IV | പ്രായോഗിക മലയാളം ഭാഗം 2 | |
| | Instructional Hours | 15 |
| V | പ്രായോഗിക മലയാളം ഭാഗം 2 | |
| | Instructional Hours | 15 |
| Total Hours | | 75 |

പാഠപുസ്തകങ്ങൾ

1. ബൈന്യാമിൻ ആടൂജീവിതം (ഗ്രീൻ ബുക്സ്, കോട്ടയം)
2. കേരളപാണിനീയം - ഏ.ആർ. രാജരാജവർമ്മ (ഡി.സി. ബുക്സ്, കോട്ടയം)

സുചനാഗ്രന്ഥങ്ങൾ

1. പ്രൊ. എൻ. കൃഷ്ണപിള്ള കൈരളിയുടെ കഥ (ഡി.സി. ബുക്സ്, കോട്ടയം)
2. ഡോ. പത്മന രാമചന്ദ്രൻനായർ സമ്പൂർണ്ണ മലയാള സാഹിത്യചരിത്രം (ഡി.സി. ബുക്സ്, കോട്ടയം)
3. ഡോ. കെ.എം. ജോർജ്ജ് - ആധുനിക മലയാള സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)
4. എരുമേലി പരമേശ്വരൻപിള്ള മലയാള സാഹിത്യം - കാലഘട്ടങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Tools for Assessment (25 Marks)

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|--------------|----------------------|----------------|---------------|
| 20U1FRN202 | Part I : FRENCH – II | | |
| Semester: II | Credits: 4 | CIA : 25 Marks | ESE: 75 Marks |

Course Objective : To make the students know and understand the value of French language and help them to follow the culture and tradition.

Course Outcome

| | |
|-----|--------------------------|
| CO1 | Empowering reading skill |
| CO2 | Translation |

Offered by : The French Department

Course Content

Instructional Hours / Week : 5

| Unit | Description | |
|------|---------------------|----|
| I | À table! | |
| | Instructional Hours | 15 |
| II | Rallye | |
| | Instructional Hours | 15 |
| III | Chez moi | |
| | Instructional Hours | 15 |
| IV | Les Vacances | |
| | Instructional Hours | 15 |
| V | Au jour le jour | |
| | Instructional Hours | 15 |
| | Total Hours | 75 |

Text Book :

1. CONNEXIONS 1 Methode de Français Niveau 1 – Régine Mérieux
Yves Loiseau

Tools for assessment (25 marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

| Course designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |

| Course Code | Title | | |
|--------------|---------------------|---------|----------|
| 20U2ENG202 | Part II- English II | | |
| Semester: II | Credits: 4 | CIA: 25 | ESE : 75 |

(All UG Programmes)

Course Objective

To equip the students with the Language Skills, Functional usage. Facilitate the insight and taste of Literature

Course Outcome (CO)

| | |
|-----|---|
| CO1 | Remember the themes of literary pieces |
| CO2 | Understand the authors context |
| CO3 | Comprehend the writing skills and practice it |
| CO4 | Enhance fluency over language with self confidence. |
| CO5 | Assess the language skills using literature |

Offered by: English

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Prose | | |
| | Learning the Game - Sachin Tendulkar | 2 | |
| | Women Not the Weaker Sex – Mahatma Gandhi | | |
| | The fun they had – Issac Asimov | | |
| Instructional Hours | | | 15 |
| II | Poetry | | |
| | Stopping by Woods on a Snowy Evening – Robert Frost | 2 | |
| | A Poison Tree – William Blake | | |
| | The Village School Master – Oliver Goldsmith | | |
| Instructional Hours | | | 15 |
| III | Short Stories | | |
| | The Cat and the Pain Killer – Mark Twain | 1 | |
| | The Envious Neighbour – Japanese Folk Tale | | |
| | Karma – Khushwanth Singh | | |
| Instructional Hours | | | 15 |
| IV | Grammar | | |
| | Active and Passive Voices | 1 | |
| | Direct and Indirect Speech | | |
| | Sentence Connectors and Linkers | | |
| Instructional Hours | | | 15 |

| | | |
|---|---|---|
| V | Oral & Written Communication (Unit I –IV) Listening – Comprehension practice from Poetry, Prose, Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests, and DD National News Live, BBC, CNN, VOA etc Speaking – In Group Discussion Forum, participate in the Turn Taking, and Conversation Management, Debating, Defending/Mock Viva-Voice, Seminar Presentations on Classroom-Assignments, and Peer-Team-interactions. Reading – Different Reading Strategies in Poetry, Prose, Novel, Newspaper etc Writing – Dialogue/Conversation Writing, Advertisement Writing, and Creative Writing (autobiography, article etc,) for publication in Mass Media. | 2 |
| | Instructional Hours 15 Total Hours 75 | |

Books for study:

Unit I – V: Will be compiled by the PG & Research Department of English

Books for Reference:

- CLIL (Content & Language Integrated Learning) – Module by TANSCHÉ
 NOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignments | Seminars | Attendance | Total |
|-------|--------|-------|-------------|----------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | H | H | H | H |
| CO2 | H | M | M | H | H |
| CO3 | H | M | M | M | M |
| CO4 | H | M | M | H | M |
| CO5 | S | H | M | M | M |

S: Strong, H: High, M: Medium, L: Low

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| D.Pradeek | Dr.R.Malathi | | |

| Course Code | Title | | |
|--------------|------------------------------------|-------------|--------------|
| 19U3ACC204 | Core Paper IV Financial Accounting | | |
| Semester: II | Credits:4 | CIA:25Marks | ESE: 75Marks |

(Common for B.Com, B.Com CA, B.Com IT, B.Com e-Com and B.Com Banking)

Course Objective:

To gain the knowledge on various systems of accounting and partnership accounts.

Course Outcomes:

| | |
|-----|--|
| CO1 | Find various systems of accounting |
| CO2 | Prepare hire purchase and installment system |
| CO3 | Interpret and explain the performance of branches |
| CO4 | Demonstrate the procedure in royalty accounts |
| CO5 | Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee. |

Offered by: Commerce

Course Content

Instructional Hours/Week: 6

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Single Entry System – Meaning – Definition – Ascertainment of Profit – Difference Between Single Entry system and Double entry system | 2 | 13 |
| | Net worth Method –Conversion Method | 2 | 13 |
| Instructional Hours | | | 18 |
| II | Hire Purchase and Installment system including hire Purchase trading Accounts | 2 | 18 |
| | | | |
| Instructional Hours | | | 18 |
| III | Branch Accounts -Meaning, Features and Types of Branch Accounting-Debtors and Stock &Debtors System | 2 | 25 |
| | Departmental accounts–Meaning–Objectives–Advantages– Distinction between branch and department-transfers at cost or Selling price | 2 | 17 |
| Instructional Hours | | | 18 |
| IV | Royalty Accounts-Lease(excluding Sublease) | 2 | 20 |
| | | | |
| Instructional Hours | | | 18 |
| V | Bills of exchange(trade bills only)-Account Current – Average due date | 2 | 6 |
| | | | |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

NOTE: Distribution of Marks: Theory20% and Problems 80%

Text Book(s):

1. S.P.Jain and K.L.Narang, **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A.Murthy., **Financial Accounting**, Margham Publications, 2015.

Reference Book(s):

1. R.L.Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L.Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PO CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|----------|-----|-----|-----|-----|-----|-----|-----|
| CO1 | H | L | L | M | H | H | M |
| CO2 | H | M | M | M | H | L | H |
| CO3 | H | M | M | H | M | M | H |
| CO4 | H | M | M | M | M | H | M |
| CO5 | M | H | H | L | L | H | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|----------------------|-----------------------|------------|-------------|
| | | | |
| Mr. S. Sambath Kumar | Dr. M. Kanagarathinam | | |

| Course Code | Title | | |
|---------------------|---|-----------------------|-----------------------|
| 20U3CRP205 | Core Paper – V Computerized Accounting Practical | | |
| Semester: II | Credits: 2 | CIA : 20 Marks | ESE : 30 Marks |

Course Objective :

To enable the students to know and practice about the legal document used in the Business organization.

Course Outcomes (CO)

| | |
|------------|---|
| CO1 | Ability to prepare final accounts in tally software. |
| CO2 | Effective maintenance of stock details. |
| CO3 | Ability to maintain payroll details. |
| CO4 | Skilful in analyzing financial position through tally software. |
| CO5 | Analyze the financial position of the company through ratios |

Offered by: Commerce

Course Content**Instructional Hours / Week: 5**

| S. No. | Description | Practical Hours |
|-----------|--|-----------------|
| 1. | Introduction Introduction to the computerized Accounting: objectives; concepts and usage of shortcut keys in computerized Accounting | 4 |
| | Company creation and alteration Creation and alteration with VAT; tally vault password and security control for the company. | |
| 2 | Ledger creation and alteration Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances. Prepare the Trial Balance Preparation of the trial balance through using ledger and check the total balance of the ledger. | 8 |
| 3 | Final account of the company Preparing the trading and profit and loss account and the balance sheet of the company with the help of trial balance. (With minimum five adjustments) | 8 |
| 4 | Stock maintenance Create the godown entries for the various goods and various location. | 4 |

| | | |
|--------------------|--|-----------|
| 5 | Cash less transactions Bank account statement with creditors and debtors (through Cheque passing and receiving) | 4 |
| 6 | Expired goods Creation for the expiry date for the FMCG products and Medicines. (preparing the statement for expired goods) | 8 |
| 7 | Bill wise statements Preparing the bill wise statement for the sundry debtors. (for the purpose sales dealing with the same debtors) | 8 |
| 8 | Payroll Accounting Prepare payroll statement for employees (BP,DA,HRA,PF,etc.,) | 8 |
| 9 | Bank Reconciliation Statement (BRS) Prepare BRS with 10 transactions | 4 |
| 10 | Ratio Analysis Prepare different ratios to analyze the financial position of the company | 4 |
| Total Hours | | 60 |

Tools for Assessment (20 Marks)

| CIA I | CIAII | Tool 1 Creation of Accounts | Tool 2 Problem Solving | Observation Note | Attendance | Total |
|----------|----------|-----------------------------------|---------------------------|---------------------|------------|-----------|
| 4 | 4 | 5 | 2 | 2 | 3 | 20 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| CO1 | M | L | M | H | H |
| CO2 | M | H | M | L | H |
| CO3 | M | H | L | H | L |
| CO4 | M | H | M | L | H |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L- Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|---------------------|------------|-------------|
| | | | |
| Ms.D.Devika | Dr.M.Kanagarathinam | | |

| Course | Title | | |
|---------------------|--|----------------------|----------------------|
| 18U3MAA202 | Allied Paper – II Business statistics | | |
| Semester: II | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To learn the Statistical methods and apply them in Management Situations.

Course Outcome:

| | |
|------------|--|
| CO1 | To Remember the basic concept of measures of Central Tendency |
| CO2 | To understand about the measures of dispersion |
| CO3 | To Understand the concepts of correlation and regression. |
| CO4 | To Evaluate Consumer price Index Number for the given data. |
| CO5 | To Compare more than two experimental samples using analysis of variance |

Offered by: Mathematics

Course Content

Instructional Hours / Week: 6

| Unit | Description | Text Book | Chapter |
|--------------------|--|-----------|-----------|
| I | Meaning and Definition of Statistics: Collection of data Primary and Secondary – Classification and Tabulation Diagrammatic and Graphical presentation. | 1 | 1,3,5,6 |
| | Measures of Central Tendency: Mean, Median, Mode. | 1 | 7 |
| | Instructional Hours | | 18 |
| II | Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation | 1 | 8 |
| | Instructional Hours | | 18 |
| III | Correlation: Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. | 1 | 12 |
| | Regression Analysis: Meaning of regression and linear prediction – Regression in two variables – Uses of Regression. | 1 | 13 |
| | Instructional Hours | | 18 |
| IV | Index Numbers: Index number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices. | 1 | 10 |
| | Time Series: Definition – Uses – Components- Secular trend- Method of least square- Seasonal fluctuation – Method of Simple average. | 1 | 14 |
| | Instructional Hours | | 18 |
| V | Statistical inference: Introduction-Testing of Hypothesis- Types of Errors-Estimation (Only theory). | 2 | 3 |
| | Analysis of variance: One way and Two way classification | | |
| | Instructional Hours | | 18 |
| Total Hours | | | 90 |

Text Books:

1. P.A. Navanitham, **Business Mathematics & Statistics**, Jai Publishers, June 2008.
(Part-II)
Unit I : Chapter- 1, 3, 5, 6, 7
Unit II : Chapter-8
Unit III : Chapter- 12 and 13,
Unit IV : Chapter-10 and 14
2. S.P.Gupta, **Statistical Methods**, Sultan Chand & Sons, Educational Publishers, 2017.
(Part-II)
Unit V : Chapter -3, Pg. Nos. : 882-894 , Chapter-5

Reference Books:

1. S.C.Guptha and V.K. Kapoor , **Fundamentals of Mathematical Statistics**, S.Chand and Sons, Reprint, 2009.
2. S.C. Gupta and V.K. Kapoor , **Fundamentals of Applied Statistics** , Sultan Chand & Sons, Reprint 2016.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | H | H | H | H |
| CO2 | H | M | M | H | H |
| CO3 | M | H | M | M | H |
| CO4 | H | M | H | M | M |
| CO5 | M | M | H | M | H |

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| S. Ruth Kethsial | | | |

| Course Code | Title | |
|--------------|---|---------------|
| 18U4HRC202 | Ability Enhancement Compulsory Course – Human Rights and Constitution of India | |
| Semester: II | Credit: 2 | ESE: 50 Marks |

Course Objective: Understand the concept of human rights and the importance of Indian Constitution.

Course Outcome:

| | |
|------------|---|
| CO1 | Understand the principal aspects of human rights and duties in a broad sweep. |
| CO2 | Understand the fundamental duties and rights of Indian Citizen |

Course Content

Instructional Hours / Week: 2

| Unit | Description |
|------------|---|
| I | Human Rights and Conceptual Background of Human Rights Definition, Meaning Inherent, inalienable, Universal, indivisible Values: Dignity, liberty, equality and justice. |
| | Instructional Hours 6 |
| II | Philosophical and Historical Perspectives : Theories of Human Rights -Human Rights Movements- History of Human Rights Civilization |
| | Instructional Hours 6 |
| III | HR for target population: Refugees, War victims, Prisoners, Custodial Violence Women and Children, Senior Citizens. |
| | Instructional Hours 6 |
| IV | Human Rights and Duties in India Evolution : Independence Movement , Making of the constitution Indian Constitution : Fundamental Rights –directive Principles – Fundamental Duties. |
| | Instructional Hours 6 |
| V | Enforcement and Protection Mechanism of Human Rights in India. Judiciary, National Human Rights Commission and other Commissions and Committees. Non-Governmental Organizations, Information Media and Education. |
| | Instructional Hours 6 |
| | Total Hours 30 |

Text Book:

1. “**Human Rights and Constitution of India**”, compiled by the Department of Social Work, Nehru Arts and Science College.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|------------------|--|---------------|---------------|
| 18U4HVVY201 | Value Education – Human Values and Yoga Practice I | | |
| Semester: I & II | Credit: 2 | CIA: 25 Marks | ESE: 25 Marks |

(Common to all UG programmes)

Course Objective:

- To help the students appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings
- To prepare and distribute standardized Yoga teaching and training materials with reference to institute health

Course Outcome (CO):

At the end of the course, students are expected

| | |
|------|---|
| CO 1 | To inculcate in students, a sense of respect towards harnessing values of life and spirit of fulfilling social responsibilities. |
| CO 2 | To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening. |
| CO 3 | To inculcate cultural behavioral patterns |
| CO 4 | To understand physical body and Health concepts |

Course Content**Instructional Hours / Week: 1**

| Unit | Description | Instructional Hours |
|--------------------|---|---------------------|
| I | Human Values -Introduction-Definition of Ethics and Values-Character and Conduct -Nature and Scope of Ethics. | 6 |
| II | Individual and Society -Theories of Society-Social Relationships and Society-Empathy: Compassion towards other being -Environmental Ethics and Nature. | 6 |
| III | Cultural Education - Purity India - Patriotism - Time management. Greatness of Womanhood - Food is medicine- Individual peace -World Peace. | 6 |
| IV | Power of Meditation- Development of mind in stages - Mental Frequencies - Methods for Concentration. Meditation Practices - Surya namaskar. | 6 |
| V | Simplified Physical Exercise – Kayakalpa Practices - Training for Potentialising the Mind. | 6 |
| Total Hours | | 30 |

Textbook:

1. “Value Education”, compiled by Centre for Human Excellence, Nehru Arts and Science College.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |

| | | | |
|----------------------|---|----------------------|----------------------|
| 20U3ACC306 | Core Paper – VI Corporate Accounting | | |
| Semester: III | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com, B.Com CA, B.Com PA, B.Com IT and B.Com Banking)

Course Objective:

To enhance the students to understand the accounting procedure and concepts of the various forms of companies

Course Outcome:

| | |
|------------|---|
| CO1 | Knowledge on issue of shares |
| CO2 | Understand the concepts of redemption of shares and debentures |
| CO3 | Capability to prepare final accounts of companies and compute managerial remuneration |
| CO4 | Able to know amalgamation, absorption, reconstruction with necessary legal provision |
| CO5 | Helps in valuation of goodwill and shares |

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

| Unit | Description | Text Book | Chapter |
|------------|--|-----------|-----------|
| I | Issue of shares: At Par, At Premium and At Discount – forfeiture of shares - Reissue – Surrender of Shares- Right issue | 1 | 1 |
| | Underwriting of Shares | 1 | 2 |
| | Instructional Hours | | 18 |
| II | Redemption of Preference Shares | 1 | 3 |
| | Debentures – issue – Redemption : Sinking Fund Method | 1 | 4 |
| | Instructional Hours | | 18 |
| III | Preparation of Company Final Accounts with reference to Part II schedule VI of Indian Companies (Amended) Act, Computation of Managerial Remuneration. | 1 | 7 |
| | Instructional Hours | | 18 |
| IV | Amalgamation, Absorption and Reconstruction (Internal & External) (Simple problems only) – Liquidation of Companies | 1 | 22 |
| | Instructional Hours | | 18 |
| V | Valuation of goodwill, Methods; Valuation of Shares, Need for valuation | 1 | 11 |
| | Instructional Hours | | 18 |
| | Total Hours | | 90 |

NOTE: Distribution of Marks: Theory 20% and Problems 80%

Text Book(s):

1. Reddy & Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.

Reference Book(s):

1. Gupta R.L. & Radhaswamy M., **Corporate Accounts- Theory Method and Application**, 13th Revised Edition, Sultan Chand & Co., New Delhi, 2006
2. S.P. Jain & K.L. Narang, **Advanced Accounting**, Kalyani Publications, New Delhi, 2015
3. Arulanandam M.A., and Raman K.S., **Advanced Accountancy, Part-I**, Himalaya Publications, New Delhi, 2003.
4. Shukla M.C., Grewal T.S. & Gupta S.L., **Advanced Accountancy**, S. Chand & Co., New Delhi.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| | | | |
| Mrs.S.Shanthi | Dr. M.Kanagarathinam | | |

| | | | |
|----------------------|---|----------------------|----------------------|
| 20U3ACC307 | Core Paper – VII Banking Theory Law and Practice | | |
| Semester: III | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com, B.Com PA, and B.Com Banking)

Course Objective:

The students will gain the knowledge in the field of Banking and understand the recent developments in banking sector

Course Outcome:

| | |
|------------|---|
| CO1 | Knowledge on origin of banking sector |
| CO2 | Capacity to operate bank accounts |
| CO3 | Understand the process of cheques |
| CO4 | Equip themselves in the formalities of Loans and Advances |
| CO5 | Analyse the Banking Services |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 5 | |
|----------------------------|--|-------------------------------|-----------|
| Unit | Description | Text Book | Chapter |
| I | Definition of banker and customer – Relationship between banker and customer – special features of RBI, Banking Regulation Act 1949 | 1 | 4 |
| | RBI Credit Control Measure – Secrecy of customer Account. | 1 | 3 |
| Instructional Hours | | | 15 |
| II | Bank Pass book – Collecting Banker – banker lien. | 1 | 3 |
| | Opening of account – special types of customer – types of deposit | 1 | 3 |
| Instructional Hours | | | 15 |
| III | Negotiable Instruments - Cheque – features – essentials of valid cheque – Crossing of Cheques – Endorsement – payment of Cheques – statutory protection duties as paying banker and collecting banker – Dishonour of Cheques | 1 | 6 |
| | Refusal of payment of cheques- Duties of holder & holder in due course | 1 | 3 |
| Instructional Hours | | | 15 |
| IV | Loan and advances by commercial bank lending policies of commercial bank - Forms of securities. | 1 | 3 |
| | Lien – pledge - hypothecation and advance against the documents of title to goods – mortgage. | 1 | 3 |
| Instructional Hours | | | 15 |

| | | | |
|----------------------------|---|---|-----------|
| V | Position of surety – Letter of credit – Bills and supply bill. | 1 | 3 |
| | Purchase and discounting of bill, Travelers cheque, credit card, Teller system and digital banking concepts | 1 | 4 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. Gordon & Natarajan, Banking Theory and Practice, Himalaya Publishing House Pvt. Ltd., 2019.

Reference Book(s) :

1. Shekhar & Shekhar, Banking Theory Law & Practice, Vikas Publishing House Pvt.Ltd., 2000.
 2. Dr. P.K Srivastava, Banking Theory & Practice, Himalaya Publishing House Pvt.Ltd., 2008.
 3. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi. 2014.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|---------------|-----------------------------------|---------------|---------------|
| 20U3CRC308 | Core Paper – VIII Cost Accounting | | |
| Semester: III | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To understand the basic concepts, methods and principles in cost accounting

Course Outcomes (CO) :

| | |
|-----|---|
| CO1 | Capable of fixing product price |
| CO2 | Construct & maintain stores ledger |
| CO3 | Ability to maintain labour and overheads |
| CO4 | Knowledge on preparation of process costing |
| CO5 | Reconcile Cost and Financial Accounts |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Cost Accounting – Definition – Meaning - Scope, Objectives, advantages and Limitations | 1 | I(1) |
| | Costing an aid to Management - Methods of Cost – Elements of Cost - Concept and Classification | 1 | I(2) |
| | Preparation of Cost Sheet | 2 | 2 |
| Instructional Hours | | | 15 |
| II | Material Control: Levels – Need for Material Control – EOQ – ABC analysis – Perpetual inventory | 2 | 3 |
| | Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing | 1 | II |
| | Requisition for stores – Stores Control – Methods of valuing material issue | 2 | 3 |
| Instructional Hours | | | 15 |
| III | Labour: System of wage payment – Idle time – Control over idle time | 1 | II(5) |
| | Incentive schemes | 2 | 4 |
| | Labour turnover | 2 | 4 |
| | Overhead – Classification of overhead – allocation and absorption of overhead | 2 | 5 |
| Instructional Hours | | | 15 |
| IV | Process costing – Features of process costing | 1 | IV(4) |
| | Process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). | 2 | 10 |
| Instructional Hours | | | 15 |

| | | | |
|----------------------------|---|---|-----------|
| V | Operating Costing | 2 | 9 |
| | Contract costing | 2 | 7 |
| | Reconciliation of Cost and Financial accounts | 2 | 6 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. S.P. Jain and K.L. Narang., **Cost Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Cost Accounting**, Margham Publications, 2015.

Reference Book(s):

1. R.L. Gupta and Radhasamy, **Advanced Cost Accounting**, Sultan Chand and Sons, 1994.
2. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.

Tools for Assessment (25 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|-------|--------|---------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | M | H | H | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|---------------------|------------|-------------|
| | | | |
| Dr.V.Venkatachalam | Dr.M.Kanagarathinam | | |

| Course Code | Title | | |
|---------------|---|---------------|---------------|
| 18U3ACA303 | Allied Paper – III Managerial Economics | | |
| Semester: III | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com, B.Com CA, B.Com PA, B.Com IT, B.Com e-Com and B.Com Banking)

Course Objective:

To gain knowledge about the concepts, tools and principles in the field of Economics

Course Outcome:

| | |
|-----|--|
| CO1 | Find knowledge in economic theories and its applications business |
| CO2 | Build decisions in production process. |
| CO3 | Test for pricing strategies and pricing decisions. |
| CO4 | Analyse operations of markets under varying competitive conditions |
| CO5 | Outline and analyze the market demand. |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 5 | |
|----------------|---|-------------------------------|-----------|
| Unit | Description | Text Book | Chapter |
| I | Managerial Economics: Meaning and Definition - Nature and Scope - Economic Theory and Managerial Theory - Divisions of Managerial Economics | 1 | 1 |
| | Goals of a firm | 2 | 1 |
| | Instructional Hours | | 15 |
| II | Demand Analysis: Meaning, Determinants of Demand, Law of Demand and Types of Demand – Law of Diminishing Marginal Utility. | 1 | 4 |
| | Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand. | | |
| | Demand Forecasting | 1 | 6 |
| | Demand Distinctions | 1 | 5 |
| | Instructional Hours | | 15 |
| III | Production: Factors of Production, Production Function. | 1 | 7 |
| | Type of cost of Production – Long run and Short run cost Curve | | |
| | Instructional Hours | | 15 |
| IV | Pricing Methods, Pricing Policies and Practices | 3 | 19 & 20 |
| | Government intervention in Market | 1 | 33 |
| | MRPT Act 1969 | 1 | 35 |
| | Instructional Hours | | 15 |

| | | | |
|----------------------------|---|---|---------------|
| V | Markets: Different types of Markets and its Characteristics | 2 | 7 |
| | Pricing under Perfect Competition, Monopoly, Monopolistic competition, Oligopoly and duopoly. | 2 | 8, 9, 10 & 11 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. S. Sankaran, **Managerial Economics**, Margham Publications, Chennai, 1995.
2. S. Sankaran, **Business Economics**, Margham Publications, Chennai, 1998.
3. R. L. Varshney and K. L. Maheshwari, **Managerial Economics**, Sulthan Chand and Sons, New Delhi, 2004.

Reference Book(s):

1. S. Sankaran, **Economic Analysis**, Margham Publications, Chennai, 2003.
2. D. Gopalakrishna, **Managerial Economics**, Himalaya Publishing House, Mumbai, 2013.
3. Alak Gosh and Biswanath Gosh, **Managerial Economics**, Kalyani Publications, 2010.
4. Saroj Kumar and Sarita, **Managerial Economics**, Thakur Publishers, Chennai, 2011.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| | | | |
| Dr.C.Boopathi | Dr. M.Kanagarathinam | | |

| | | | |
|----------------------|--|----------------------|----------------------|
| 20U4ACS301 | Skilled Based Paper – I Financial Reporting | | |
| Semester: III | Credit: 3 | CIA: 20 Marks | ESE: 55 Marks |

Course Objective:

To understand, analyze and interpret the basic framework for financial reporting

Course Outcomes (CO)

| | |
|------------|--|
| CO1 | Know about basis of financial reporting |
| CO2 | Able to prepare financial statements |
| CO3 | Knowledge on components of financial statements |
| CO4 | Ability to analysis and interpretation of financial statements |
| CO5 | Understand the accounting standards and IFRS |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 4 | |
|----------------------------|---|--------------------------------------|---------------------|
| Unit | Description | Text | Chapter Book |
| I | Financial Reporting – Purpose | 1 | 1 |
| | Users of Financial reports | 1 | 2 |
| | Conceptual framework of financial reporting | 1 | 3 |
| Instructional Hours | | | 12 |
| II | Structure of Financial Statement- Statement of Earnings | 1 | 5 |
| | Statement of Financial Position - | 1 | 4 |
| | Statement of Cash flows | | |
| Instructional Hours | | | 12 |
| III | Components of Financial statements – Inventories | 2 | 12 |
| | Income Tax – Receivables – Assets – Leases – Revenue | 2 | 13 |
| Instructional Hours | | | 12 |
| IV | Analysis & Interpretation of financial statements – Ratio Analysis statements | 1 | 6 |
| | Financial analysis used in Annual Reports – Graphing of financial institution | | 1 26 |
| Instructional Hours | | | 12 |
| V | Accounting Standards in India | 1 | 11 |
| | International Financial Reporting Standards | 1 | 10 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s):

1. Lal, Jawahar, Corporate Financial Reporting: Theory & Practice, Taxmann Applied Services, New Delhi. 2015.
2. Raiyani J.R and Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications, 2013.
3. Singh, N.T and Agarwal.P., Corporate Financial Reporting in India, Raj Publishing, 2015.

Reference Book(s):

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Alexander.D., Britton and Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition

Tools for Assessment (20 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|-------|--------|---------|------------|---------|------------|-------|
| 4 | 4 | 5 | 2 | 2 | 3 | 20 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | M | H | H | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| Course Code | Title | |
|---------------|---------------|---------------|
| 19U4NM3BT1 | BASIC TAMIL-I | |
| Semester :III | Credits:2 | CIA Marks: 50 |

Course Objective: தமிழ்மொழியைக்கற்பித்தல்—மொழித்திறனைவளர்த்தல்.

Course Outcome:

1. தமிழ்எழுத்துக்கள் அறிமுகம் செய்தல்மற்றும்வாசித்தல்ஆகியவற்றின்பயன்பாடு
2. பிறமொழிகற்றல்ஆர்வம்தூண்டல்.
3. பிறமொழிஅறிவுத்திறன்மேம்படச்செய்தல்.
4. வார்த்தைஅமைக்கும்திறன்பெறச்செய்தல்.
5. கையெழுத்துத்திறன்பெறச்செய்தல்.

Offered by: அடிப்படைத்தமிழ்-III (முன்றாமப்ருவம்)

Course Content

Instructional Hours/Week : 2

| Unit | Description | |
|---------------------|--|----|
| அலகு I | தமிழ்மொழியின்அடிப்படைக்கூறுகள் 1.எழுத்துக்கள்-உயிர்எழுத்துக்கள் மெய்எழுத்துக்கள் உயிர்மெய்எழுத்துக்கள் | |
| Instructional Hours | | 05 |
| அலகு II | சொல்அமைத்தல் ஒர்எழுத்துஒருமொழி 1. இரண்டுமுதல்ஐந்துஎழுத்துச்சொற்கள் 2. தமிழ்மாதங்கள்பெயர்,கிழமைகளின்பெயர் 3. வண்ணங்கள்பெயர், 4. சொல்ஆக்கம் | |
| Instructional Hours | | 10 |
| அலகு III | தொடரமைப்பு 1.எழுவாய் 2.செயப்படுபொருள் 3.பயனிலை | |
| InstructionalHours | | 05 |
| அலகுIV | குறிப்புஎழுதுதல் 1. தொடரமைப்பு 2. பத்திஅமைப்பு | |
| Instructional Hours | | 05 |
| அலகுV | பிழைநீக்குதல் 1. ஒற்றுப்பிழை 2. வாக்கியப்பிழை | |
| Instructional Hours | | 05 |
| Total Hours | | 30 |

பாடத்தொகுப்பு:

1. இளங்கலைதமிழ்மாணவர்களுக்குரியபாடநூல் “அரிச்சுவடி”
2. தொகுப்பு:தமிழ்த்துறை,நேருகலைமற்றும்அறிவியல்கல்லூரி,கோயம்புத்தூர்.

பார்வை நூல்கள்

1. பவணந்திமுனிவர்,நன்னூல்பூலியூர்க்கேசிகன்உரை,சாரதாபதிப்பகம்,சென்னை-40.
2. தொல்காப்பியம்,கணேசையர்பதிப்பு,உலகத்தமிழாராய்ச்சிநிறுவனம்,சென்னை- 113.
3. அ.கி.பரந்தாமனார்-நல்லதமிழ்எழுதவேண்டுமா?அல்லிநிலையம்,சென்னை-007.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | |
|----------------------|--|----------------------|
| 19U4NM3AT1 | ADVANCED TAMIL – I (சிறப்புத்தமிழ் - I) | |
| Semester: III | Credit: 2 | ESE: 50 Marks |

Course Objective: புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல் - மொழித்திறனை மேம்படுத்துதல்.

Course Outcome :

| | |
|-----|--|
| CO1 | கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல். |
| CO2 | படைப்பாக்கத் திறன் அறிவுபெறச் செய்தல். |
| CO3 | தகவல் தொடர்பியலுக்கான கடிதம், அமைவுத்திறன் பெறச் செய்தல் |
| CO4 | மொழியைப் பிழையின்றிப் பேச,எழுதும் திறன்பெறச் செய்தல் |
| CO5 | இலக்கியச் சுவை உணரச் செய்தல். |

Offered by: **Tamil**

Course Content

Instructional Hours / Week: **2**

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | புதுக்கவிதை 1. பாரதியார் – புதுமைப்பெண 2. பாரதிதாசன் - இருண்டவீடு | | |
| Instructional Hours | | | 10 |
| II | பிழை நீக்குதல் 1. வார்த்தைப் பிழை நீக்கம் 2. தொடர் பிழைநீக்கம் 3. பத்தி எழுதச் செய்தல் | | |
| Instructional Hours | | | 05 |
| III | இலக்கணப் பயிற்சி அளித்தல் 1. தொகைநிலைத் தொடர் ,தொகாநிலைத்தொடர் 2. ஆகுபெயர், ஆகுபெயர் வகைகள் | | |
| Instructional Hours | | | 05 |
| IV | கடிதம் எழுதுதல் 1. பாராட்டுக் கடிதம் 2. நன்றிக்கடிதம் 3. அழைப்புக் கடிதம் 4. அலுவலகக் கடிதம் | | |
| Instructional Hours | | | 05 |
| V | இலக்கிய வரலாறு 1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. பாரதியார் - குறிப்புவரைக. 3. பாரதிதாசன் - குறிப்புவரைக. | | |
| Instructional Hours | | | 05 |
| Total Hours | | | 30 |

பாடத்தொகுப்பு:

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “ திரட்டு” தமிழ்த்துறை.

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

பார்வை நூல்கள்

1. பாரதியார் - பாரதியார்கவிதைகள், அபிராமிபதிப்பகம், 7- பி, கொடிமரத் தெரு, சென்னை -013
2. பவணந்திமுனிவர் - நன்னூல் பூலியூர்க்கேசிகன் உரை, சாரதா பதிப்பகம், சென்னை 040
3. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை - 001.
4. அ.கி. பரந்தாமனார் - நல்ல தமிழ் எழுதவேண்டுமா? அல்லி நிலையம், சென்னை - 600 007.
5. கா..கோ.வேங்கடராமன் - தமிழ் இலக்கிய வரலாறு தமிழ்மண் பதிப்பகம் - நாமக்கல்.
6. மாணவர் தமிழ் இலக்கணம் - புலவர்.கவியழகன், எம்.ஏ., சூடாமணிபிரசுரம், சென்னை - 083.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|---------------|---------------------------------------|---------------|
| 19U4NM3CAF | Non Major Elective : Consumer Affairs | |
| Semester: III | Credits : 2 | ESE: 50 Marks |

Course Outcome:

| | |
|-----|--|
| CO1 | Know their rights and responsibilities as a consumer |
| CO2 | Gain knowledge about Legal framework of protecting consumer rights |
| CO3 | Understand the procedure about redressal of consumer complaints |
| CO4 | Learn about Consumer related regulatory |
| CO5 | Comprehend business firms ,interface with consumers |

Course Content**Instructional Hours / Week : 2**

| Unit | Description | Text Book | Chapter |
|---|---|-----------|---------|
| Conceptual Framework | | | |
| I | Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging along with relevant laws, Legal Metrology. Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers; Complaint Handling Process | | |
| | Instructional Hours | | 6 |
| The Consumer Protection Law in India | | | |
| II | Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice. | | |
| | Instructional Hours | | 6 |
| Grievance Redressal Mechanism under the Indian Consumer Protection Law | | | |
| III | Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Offences and penalties | | |
| | Instructional Hours | | 6 |
| Role of Industry Regulators in Consumer Protection | | | |
| IV | i. Telecommunication: TRAI ii. Food Products: FSSAI iii. Insurance : IRDA and Insurance Ombudsman | | |
| | Instructional Hours | | 6 |
| Contemporary Issues in Consumer Affairs | | | |
| V | Consumer Movement in India: Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance. | | |
| | Instructional Hours | | 6 |
| | Total Hours | | 30 |

Text book:

1. “Consumer Affairs”, Compiled by Department of Business Administration, Nehru Arts and Science College.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone , Penguin Books.

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|---------------|-------------------|----------------|
| 19U4NM3GTS | Gandhian Thoughts | |
| Semester: III | Credits: 2 | ESE : 50 Marks |

Course Objective: To make them understand the philosophies of Gandhi better and fulfill their duties and responsibilities towards the society.

Course Outcome : To upgrade the knowledge and skills of the students in Gandhian Thoughts and to encourage patriotism among the new generation, to put light on social issues and value of life.

Course Content

Instructional Hours/Week: 02

| Unit | Description | |
|----------------------------|---|-----------|
| I | Educational Philosophy of Gandhiji : Definitions on Education - What is True Education? - Gandhiji's New Scheme of Education - Wardha Scheme of Education - Main Aims of Gandhian Education - Why Gandhiji's Scheme of Education was Called 'Basic Education?' - Features of the Wardha Scheme of Education - Features of Basic Education - The Methodology of Basic Education - The Content of Basic Education - Routine Work of a Basic School | |
| Instructional Hours | | 6 |
| II | Gandhian Concept of Correlation of Studies - Technique of Correlation - The Place of Teacher in Basic Education - Merits of Basic Education - Educational Scenario after Independence - Influences of Gandhiji on Education Commissions - Basic Schools in the Present Society - Education for Peace – A Gandhian View - Why Basic Education is called a Holistic Model | |
| Instructional Hours | | 6 |
| III | Gandhiji's View on Truth and Non-Violence : Gandhiji's Words about Truth - Meaning of Truth, Truth is God - Truth and God - The Importance of Truth in Human Life - Absolute and Relative Truth - Realisation of the Self - Liberation. | |
| Instructional Hours | | 6 |
| IV | Mahatma Gandhi's Views on Women : Status of Women in Pre Independence India - Gandhi's Perception of Women - Role of Women in Family – Perception of Gandhi - Value of Equality - Women in Politics - Gandhiji's Vision to Abolish Social Evils against Women - Role of Women as Envisaged by Gandhi. | |
| Instructional Hours | | 6 |
| V | Gandhiji's View on Democracy (Gram Swaraj) : City and Village - Gram Swaraj - Critique of Industrialization - Critique of Machinery | |
| Instructional Hours | | 6 |
| Total Hours | | 30 |

Text Book(s):

1. "Gandhian Thoughts", Compiled by Nehru Arts and Science College.

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|---------------|----------------|----------------|
| 19U4NM3WRT | Women's Rights | |
| Semester: III | Credits: 2 | ESE : 50 Marks |

Course Objective:

To facilitate the awareness on the social, economic, political, intellectual or cultural contributions of one or more women

Course Outcome:

- Examine the similarities and differences among women within and across cultures and at various moments
- Describe gender socialization and its consequences in a particular society
- Analyze how these factors with the privileges and disadvantages they confer have shaped one's own experiences, presumptions, viewpoints, and sense of identity
- Read and respond to feminist scholarship

Course Content**Instructional Hours / Week : 2**

| Unit | Description | Text book | Chapter |
|------------|---|-----------|-----------|
| I | Laws, Legal System and Change Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms – Laws and Social Context - Constitutional and Legal Framework | 2 | 2 |
| | Instructional Hours | | 6 |
| II | Politics of land and gender in India Land as Productive Resources | 1 | 5 |
| | Locating Identities – Women's Claims to Land – Right to Property - Case Studies | 1 | 6,7 |
| | Instructional Hours | | 6 |
| III | Women's Rights: Access to Justice Introduction – Criminal Law – Crime Against Women Domestic Violence – Dowry Related Harassment and Dowry Deaths- Molestation – Sexual Abuse and Rape Loopholes in Practice – Law Enforcement Agency | 3 | 7 |
| | Instructional Hours | | 6 |
| IV | Women's Rights | | |
| | Violence Against Women – Domestic Violence The Protection of Women from Domestic Violence Act, 2005, The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856- The Dowry Prohibition Act, 1961 | 3 | 5 |
| | Instructional Hours | | 6 |
| V | Special Women Welfare Laws Sexual Harassment at Work Places, Rape and Indecent Representation , The Indecent Representation (Prohibition) Act, 1986 , Immoral Trafficking , The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment , Role of Rape Crisis Centers. Protection of Children from sexual Offences Act 2012 | | 3,9 |
| | Instructional Hours | | 6 |
| | Total Instructional Hours | | 30 |

Text Books:

1. Nitya Rao **Good Women do not Inherit Land** Social Science Press and Orient Blackswan 2008
2. International Solidarity Network **Knowing Our Rights** An imprint of Kali for Women 2006
3. P. D. Kaushik **“Women Rights”** Bookwell Publication 2007 UN Centre for Human Rights, Discrimination against Women (Geneva: World Campaign for Human Rights, 1994).

Reference Books:

1. Aruna Goal **Violence Protective Measures for Women Development and Empowerment**, Deep and Deep Publications Pvt. 2004
2. Monica Chawla **Gender Justice**, Deep and Deep Publications Pvt. Ltd. 2006
3. Preeti Mishra **Domestic Violence Against Women**, Deep and Deep Publications Pvt. 2007
4. Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Source Book on Violence Against Women Sage Publications 2001

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|--------------|-----------------------------|---------------|---------------|
| 20U3CRC409 | Core Paper - IX Company Law | | |
| Semester: IV | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

Enhance the students to have a thorough knowledge on Formation of Company Documents required and Acts pertaining to it

Course Outcome:

| | |
|-----|--|
| CO1 | To know the procedure for formation of company |
| CO2 | Knowledge on preparing Memorandum of Association and Articles of Association |
| CO3 | Ability to prepare Prospectus |
| CO4 | Inculcate Role and importance of company secretary |
| CO5 | Capacity to convene meeting and drafting of correspondences |

Offered by: **Commerce**

Course Content

Instructional Hours / Week: **4**

| Unit | Description | Text Book | Chapter |
|------|---|-----------|---------|
| I | Company –Definition –Characteristics –Kinds –Privileges of Private Company | 1 | 1, 3 |
| | Formation of a Company | 1 | 4 |
| | Instructional Hours | | 12 |
| II | Memorandum of Association Meaning –Purpose –Alteration of Memorandum –Doctrine of Ultra vires | 1 | 5 |
| | Articles of Association –Meaning –Forms –Contents –Alteration of Articles –Doctrine of Indoor management | 1 | 6 |
| | Instructional Hours | | 12 |
| III | Prospectus –Definition –Contents –Deemed Prospectus- Misstatement in Prospectus | 1 | 7 |
| | Kinds of Shares and Debentures. | 1 | 11 |
| | Winding up –Meaning -Modes of Winding Up - Latest Amendments as per companies Act 2013 & 2015 | 1 | 24 |
| | Instructional Hours | | 12 |
| IV | Company Secretary – Meaning – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary | 1 | 5 |
| | Role of a Company Secretary –Latest Amendments as per companies Act 2013 – Registration of Companies, Appointment and qualification of directors. Latest Amendments as per companies Act 2015 – Paid up Capital, Business Certificate, Seal of the Company. | 1 | 8 |
| | Instructional Hours | | 12 |

| | | | |
|----------------------------|--|---|----|
| V | Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - | 1 | 15 |
| | Duties of a Company Secretary to all the company meetings | | |
| | Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes. | 1 | 10 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s):

1. Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi, 2014.

Reference Book(s):

1. Bagriyal A.K, Company Law, Vikas Publishing House, New Delhi, 2007
2. Kapoor. N.D, Company Law, Sultan Chand & Sons, New Delhi 2005
3. Pillai&Bhagavathi R.S.N., Company Law S. Chand & Sons, New Delhi 2005

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Ms. K. Mythili | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|--------------|---------------------------------|----------------|---------------|
| 20U3ACC410 | Core Paper -X Digital Marketing | | |
| Semester: IV | Credits: 4 | CIA : 25 Marks | ESE: 75 Marks |

(Common for B.Com /B.Com CA / B.Com IT & B.Com Banking)

Course Objective

To endow students with the knowledge of Marketing and its recent trends.

Course Outcomes (CO)

| | |
|-----|---|
| CO1 | Understand the concept of market and marketing environment. |
| CO2 | Develop competencies to launch new product and brand. |
| CO3 | Analyse the pricing strategies adopted by the producer. |
| CO4 | Design the market channel and manage the channel conflicts. |
| CO5 | Awareness on the digital marketing platforms. |

Offered by: Commerce

Course Content

Instructional Hours / Week: 4

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Introduction to Marketing - Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept-Need and Significance of Marketing in Business | 1 | 1 |
| | Marketing environment –Identifying market segments-Basis for market segmentation | 1 | 2 |
| Instructional Hours | | | 12 |
| II | Product and Product lines - Product hierarchy, Product classification, Product mix decisions –Product line decisions- | 1 | 3 |
| | Branding and Brand decisions, packing and labeling decision-Product life cycle-Strategies. | 1 | 4 |
| Instructional Hours | | | 12 |
| III | Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing. | 1 | 5 |
| Instructional Hours | | | 12 |
| IV | Marketing channels: The Importance of marketing channels-Channel design decisions - Channel management decisions- Channel Conflict: Types, Causes and managing the conflict. | 1 | 7 |
| Instructional Hours | | | 12 |
| V | Introduction to Digital Marketing-Meaning, Definition, Need of Digital Marketing, Scope of Digital Marketing, History of Digital Marketing, Concept and approaches to Digital Marketing, Examples of good practices in Digital Marketing. | 2 | 1 |
| | Email Marketing-Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing-Overview of the B2B and B2C Mobile Marketing and Social Marketing | 2 | 6 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s)

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Pearson Education, 2016
2. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley

Reference Book(s)

1. J.P.Gupta and Joyti Rana, Principles of Marketing Management, R. Chand&Co.New Delhi.
2. Your Google Game Plan for Success: Increasing Your Web

Tools for Assessment (25 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|-------|--------|---------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | L | L | M | H |
| CO2 | H | M | M | M | H |
| CO3 | H | M | M | H | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | M | M | H |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|---------------------|------------|-------------|
| Dr. T.S. Kavitha | Dr.M.Kanagarathinam | | |

| | | | |
|--------------|--------------------------------------|---------------|---------------|
| 20U3CRC411 | Core Paper – XI Financial Management | | |
| Semester: IV | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To acquaint knowledge about the budgetary controls used in the corporate.

Course Outcome:

| | |
|-----|---|
| CO1 | Understand the concept of financial management |
| CO2 | Ability to calculate cost of Capital |
| CO3 | Knowledge on capital structure, leasing and dividend policy |
| CO4 | Ability to know cash management |
| CO5 | Acquire knowledge on capital budgeting |

Offered by: Commerce

Course Content

Instructional Hours /Week: 4

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Finance Function: Meaning-Definition and Scope of finance functions | 1 | 1 |
| | Objectives of Financial Management- profit and wealth maximization | 1 | 1 |
| | Sources of Finance – Short term – Bank Sources – Long term – Shares – Debentures, Preferred Stock. | 2 | D - 3 |
| Instructional Hours | | | 15 |
| II | Financing Decision: Cost of Capital – Cost of Specific Sources of Capital- Equity- Preferred Stock – Debt- Reserves – Weighted average cost of capital | 1 | 11 |
| | Operating , Financial & Composite Leverage | 2 | D - 10 |
| Instructional Hours | | | 15 |
| III | Lease financing: Concept, types. Advantages and disadvantages of leasing. | 2 | E - 4 |
| | Capital Structure: Determinants of Capital Structure, Optimal Capital Structure | 2 | D - 2 |
| | Dividend and Dividend policy : Meaning, Classification – sources available for dividends– Dividend policy – determinants of dividend policy | 1 | 30,31 |
| Instructional Hours | | | 15 |
| IV | Cash Management: Motives for Holding cash – Objectives & Strategies of cash management. | 1 | 14 |
| | Receivables Management : Objectives – Credit Policies | 1 | 15 |
| Instructional Hours | | | 15 |
| V | Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting | 2 | D - 5 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Note : Distribution of Marks : Theory 40% and Problems 60%

Text Book(s):

1. M.Y.Khan & P.K Jain, **Financial Management**, Text, Problems & Cases, Tata McGraw Hill Education (India) Private Ltd, New Delhi. 7th Edition, 2014
2. S. N. Maheshwari, **Financial Management Principles and Practice**, Sultan Chand & Sons educational Publishers, New Delhi, 10th Edition, 2005.

Reference Book(s):

1. I.M.Pandey, **Financial Management**, Vikas Publishing House Private Ltd, New Delhi, 8th Edition, 2003.
2. P.V. Kulkarni, **Financial Management**, Himalaya Publishing House, 2015.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|---------------------|---|-----------------|-----------------|
| 20U3CRC412 | Core Paper – XII Advanced Corporate Accounting | | |
| Semester: IV | Credit: 4 | CIA : 25 | ESE : 75 |

Course Objective:

To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Course Outcomes (CO):

| | |
|------------|--|
| CO1 | Understand, explain and critically evaluate the tax planning , evasion, Set off of losses. |
| CO2 | Deconstruct financial management decisions to capital structure dividend and bonus shares. |
| CO3 | Construct receipt of insurance compensation. |
| CO4 | Recognize measure and analyze the effects of Advance rulings and |
| CO5 | Knowledge to acquire on business restructuring. |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 6 | |
|---------------------|--|-------------------------------|---------|
| Unit | Description | Text Book | Chapter |
| I | Accounts of Holding Companies: Definition – Holding Companies | 1 | 1 |
| | Subsidiary Company – Calculation of Pre-Acquisition and Post Acquisition Profit | 1 | 2 |
| | Cost of Control or Capital Reserve – Minority Interest – Revaluation of Assets and Elimination of Common transactions - Treatment of Unrealized Profit | 1 | 3 |
| Instructional Hours | | | 18 |
| II | Accounts of Bank Companies: Meaning-Classification of BankAdvances-Provisions | 1 | 5 |
| | Tax planning with reference to sale of scientific research Assets | 1 | 4 |
| Instructional Hours | | | 18 |
| III | Accounts of Insurance Companies - Meaning-Types of Insurance The General-Accounts of life and general insurance business | 2 | 12 |
| | Ascertainment of Profitunder life insurance business. | 2 | 13 |
| Instructional Hours | | | 18 |
| IV | Double Account system including Accounts of Electricity Companies : Meaning –Special features – Difference between single account system and Double account system | 1 | 6 |
| | Preparation of Revenue account, Net Revenue account, Capital account and general Balance sheet | 1 | 26 |
| | Clear profit-Reasonable return-Capital base | 3 | 31 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

NOTE: Distribution of Marks: Theory 20% and Problems 80%

Text Book(s):

1. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013.
3. T.S.Reddy A.Murthy, **Advanced Accounting**, Margham Publications, 2015.

Reference Book(s):

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications, 2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Tulsian P.C., **Advanced Accountancy**, Tata McGraw Hill Publishing Co., Ltd New Delhi. 2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas Publishers, 2010.

Tools for Assessment (25 Marks)

| CIA I | CIA II | CIA III | Assignment | Seminar | Attendance | Total |
|-------|--------|---------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | M | H | H | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|---------------------|------------|-------------|
| | | | |
| Dr.V.Venkatachalam | Dr.M.Kanagarathinam | | |

| Course Code | Title | | |
|--------------|------------------------------------|----------|----------|
| 20U4ACA404 | Allied – IV Elements of E-Commerce | | |
| Semester: IV | Credit: 4 | CIA : 25 | ESE : 75 |

Course Objective:

To enable the Students to gain basic knowledge of Electronic- Commerce in the area of Business and Financing decisions

Course Outcome:

| | |
|-----|--|
| CO1 | To enable the Students gain introductory knowledge on e-commerce Electronic Commerce Framework |
| CO2 | To enable the students to gain basic knowledge on Architectural aspect of e-Commerce network |
| CO3 | To enable the students to gain essential knowledge on security aspect of E-Commerce |
| CO4 | To enable to gain application knowledge on e-commerce in business. |
| CO5 | To enable the students to gain conceptual knowledge on multimedia in e-commerce. |

Offered by: Commerce

Course Content**Instructional Hours / Week: 4**

| Unit | Description | Text Book | Chapter |
|--------------------|---|-----------|-----------|
| I | Electronic Commerce framework – Traditional Vs Electronic Applications | 1 | 1 |
| | The anatomy of Electronic Applications | 1 | 2 |
| | Instructional Hours | | 12 |
| II | Network infrastructure for E-Commerce - Components of the I-Way – Information Distribution Networks | 1 | 5 |
| | Network Infrastructure – Business Applications | 1 | 4 |
| | Instructional Hours | | 12 |
| III | Network Security and Firewalls – Client Server | 1 | 12 |
| | Network Security – Firewalls and Network Security | | |
| | Network Security – Data and Message Security – Encrypted - Documents and Electronic – Mail. | 1 | 13 |
| | Instructional Hours | | 12 |
| IV | Electronic Commerce – Consumer Oriented e-Commerce – Electronic Payment | 1 | |
| | EDI Applications - EDI Implementation - | 1 | 26 |
| | Instructional Hours | | 12 |
| V | Multimedia and Digital Video and Electronic Commerce | 1 | 11 |
| | Desktop Video Processing – Desktop Video Conferencing | 1 | 10 |
| | Instructional Hours | | 12 |
| Total Hours | | | 60 |

Text Book(s):

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey.

Reference Book(s):

1. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| <div> <div>PSO</div> <div>CO</div> </div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | L | M | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Ms.D. Devika | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|---------------|---|---------------|---------------|
| 20U4ACS402 | Skill Based Paper – I Quantitative Aptitude for Skill Enhancement | | |
| Semester: III | Credit: 3 | CIA :20 Marks | ESE: 55 Marks |

(Common for B.Com, B.Com PA and B.Com IT)

Course Objective:

To make the student to development their mental ability and to practice and develop skills for facing Bank and competitive Exam

Course Outcome:

| | |
|-----|--|
| CO1 | Demonstrate the knowledge of Number system, and application of Average, percentage and Profit and Loss |
| CO2 | Demonstrate the usage of Ratio & Proportion Arithmetic reasoning |
| CO3 | Understanding the concepts in Time, speed distance and work related Problems |
| CO4 | Ability to calculate rate of Interest, and predict the probability of events |
| CO5 | Enhancement for logical thinking. |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|-----------------------|
| I | Number System – Simplification - Average- Percentage – Profit and Loss | 1 | 1,4, 6, 11, 12 |
| Instructional Hours | | | 15 |
| II | Problems on ages -Ratio and proportion – Arithmetic Reasoning | 1 | 8, 13, 4 |
| Instructional Hours | | | 15 |
| III | Time and Work ,Pipes & Cistern, Time, Speed and Distance, Problems on trains, Boats & Streams | 1 | 16, 17, 18, 19, 20 |
| Instructional Hours | | | 15 |
| IV | Simple & Compound Interest, Permutation & Combination, Probability | 1 | 22, 23, 30, 31 |
| Instructional Hours | | | 15 |
| V | Blood Relation - Number Series - Direction Sense - Nonverbal Reasoning | 2 | 5,1,8, Part-II -1,2,4 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. R.S. Agarwal – Quantitative Aptitude - S.Chand - New revised Edition 2020
2. R.S. Agarwal –A Modern Approach to Verbal and Nonverbal Reasoning –Revised Edition 2009

Reference Book(s):

1. A.K. Gupta – Logical and Analytical Reasoning –Ramesh publishing house – 2016 Paper

Back edition

Tools for Assessment (20 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|--------------|---------------|--------------|-------------------|----------------|-------------------|--------------|
| 4 | 4 | 5 | 2 | 2 | 3 | 20 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | H | H | H | L | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | M | H | L |
| CO4 | H | H | H | L | M |
| CO5 | H | M | M | M | H |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------------|------------------------|-------------------|--------------------|
| | | | |
| Ms. B. Janani | Dr.M.Kanagarathinam | | |

| | | |
|---------------------|---|----------------------|
| 19U4NM3BT2 | Basic Tamil – II (அடிப்படைத் தமிழ் – II) | |
| Semester: IV | Credit: 2 | CIA: 50 Marks |

Course Objective: அற இலக்கியங்களை அறிமுகப்படுத்துதல்.

Course Outcome :

| | |
|-----|---|
| CO1 | அற இலக்கிய அறிவபெறுதல் - சிறுசிறுகதைகள் வழி சமூகஅறிவு பெறுதல். |
| CO2 | தமிழ் எழுத்துக்கள் அறிமுகம் செய்தல் மற்றும் வாசித்தல் ஆகியவற்றின் பயன்பாடு. |
| CO3 | பிறமொழி கற்றல் ஆர்வம் தூண்டல் |
| CO4 | பிறமொழி அறிவுத் திறன் மேம்படச் செய்தல். |
| CO5 | வார்த்தை அமைக்கும் திறன் பெறச் செய்தல். |
| CO6 | கையெழுத்துத்திறன் பெறச்செய்தல். |

Offered by: **Tamil**

Course Content

Instructional Hours / Week: 2

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | நீதிநூல்கள் 1.பாரதியார் ஆத்திச்சூடி – முதல் 12 வரிகள் 2.கொன்றை வேந்தன் முதல் 7 வரிகள் | | |
| Instructional Hours | | | 05 |
| II | திருக்குறள் கடவுள் வாழ்த்து - அகரமுதலானத் தொடங்கும்... (அதி - 1குறள் -1) வான் சிறப்பு - நீரின்றி அமையாது உலகு... (அதி - 2.குறள் - 10) அன்புடைமை - அன்பின் வழியது உயிர்நிலை..... (அதி (-8குறள்-10) கல்வி - கண்ணுடையார் என்பர்(அதி - 40 ..குறள் - 3) இனியவை கூறல் - இனிய உளவாக இன்னாத - (அதி 10.குறள் -10) | | |
| Instructional Hours | | | 10 |
| III | நீதிக்கதைகள் முல்லாவின் வேடிக்கைக் கதைகள்,பீர்பால் கதைகள் | | |
| Instructional Hours | | | 05 |
| IV | கிராமியக் கதைகள் 1.பரமார்த்தக்குரு கதைகள் 2.நாட்டுப்புறக் கதைகள் அறிமுகம் | | |
| Instructional Hours | | | 05 |
| V | மொழிப் பயிற்சி 1. பிறமொழிச் சொற்களுக்கு தமிழ்ச்சொல் எழுதுதல் 2. தன்விவரம் எழுதுதல் 3. எங்கள் கல்லூரி | | |
| Instructional Hours | | | 05 |
| Total Hours | | | 30 |

NOTE: Distribution of Marks: Theory 100 %

பாடத் தொகுப்பு:

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாடநூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

பார்வை நூல்கள்

1. ஓளவையார் ஆத்திச்சூடி மணிவாசகர் பதிப்பகம், கோயம்புத்தூர் இராஜவீதி – 01.

2. திருக்குறள் - பரிமேலழகர் உரை,மணிவாசகர் பதிப்பகம், சென்னை - 600018.
3. முல்லாவின் வேடிக்கைக் கதைகள் - முல்லை பி.எல்.முத்தையா சென்னை – 007.
4. நாட்டுப்புறவியல் ஓர் ஆய்வு – சு.சக்திவேல் பாரி நிலையம், சென்னை – 01

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| | | |
|---------------------|---|----------------------|
| 19U4NM4AT2 | ADVANCED TAMIL - II (சிறப்புத் தமிழ் - II) | |
| Semester: IV | Credit: 2 | CIA: 50 Marks |

Course Objective: நூல்களின் வழி அறச் சிந்தனைகளை உருவாக்குதல்
செம்மொழியினைச் செம்மைப்படுத்துதல்.

Course Outcome :

| | |
|-----|--|
| CO1 | அறச் சிந்தனைகள் பெறுதல் மற்றும் இலக்கண வழக்கு முறைகளைப் பெறுதல். |
| CO2 | கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல். |
| CO3 | படைப்பாக்கத் திறன் அறிவுபெறச் செய்தல். |
| CO4 | தகவல் தொடர்பியலுக்கான கடிதம் ,அமைவுத்திறன் பெறச்செய்தல் |
| CO5 | மொழியைப் பிழையின்றிப் பேச,எழுதும் திறன் பெறச் செய்தல் |

Offered by: **Tamil**

Course Content

Instructional Hours / Week: **2**

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|-----------|
| I | பதினெண் கீழ்க்கணக்கு நூல் (திருக்குறள்) 1. வாயமை 2. கூடா நட்பு 3 .செய்நன்றியறிதல் | | |
| Instructional Hours | | | 10 |
| II | சிறுகதை பூனாத்தி சிறுகதைகள் - வெ.இறையன்பு 1. விடுகதை 2. நண்பர்கள் | | |
| Instructional Hours | | | 05 |
| III | எழுத்துப் பிழைநக்க வழிகள் 1. சொற்களைச் சரியாகப் பயன்படுத்தும் முறை 2. வினைச் சொற்கள் ,பெயர்ச் சொற்கள் | | |
| Instructional Hours | | | 05 |
| IV | வழக்கறிதல் மரபு,வழக்கு - இயல்பு,வழக்கு - தகுதிவழக்கு அறிதல் | | |
| Instructional Hours | | | 05 |
| V | படைப்பாற்றல் பயிற்சி... கவிதை - சிறுகதை - நூல் மதிப்பீடு எழுதுதல் | | |
| Instructional Hours | | | 05 |
| Total Hours | | | 30 |

பாடத்தொகுப்பு:

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாடநூல் “திரட்டு”.

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

பார்வைநூல்கள்

1. திருக்குறள் - பரிமேலழகர் உரை ,மணிவாசகர் பதிப்பகம், சென்னை - 018
2. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு மீனாட்சி புத்தக நிலையம், மதுரை - 001.
3. அ.கி. பரந்தாமனார் - நல்ல தமிழ் எழுதவேண்டுமா? அல்லி நிலையம், சென்னை - 600007.

4. பவணந்தி முனிவர், நன்னூல் பூலியூர்க்கேசிகன் உரை, சாரதா பதிப்பகம், சென்னை – 040.
5. வெ.இறையன்பு – பூனாத்தி, கவிதா பதிப்பகம் ,சென்னை.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|---------------------|--------------------------|-----------------------|
| 19U4NM4GEN | General Awareness | |
| Semester: IV | Credits : 2 | ESE : 50 Marks |

Course Objective:

Enable the students to learn General knowledge and prepare different competitive exams.

Course Outcome:

- Analysis the Verbal and Numerical Aptitude
- Understood the General Science and Technology and Education
- Gain Knowledge in Computer aids and Social Studies
- Develop Aptitude and problem solving skills

Course Content**Instructional Hours / Week : 2**

| S. No. | Topics |
|-------------------------|--------------------------------|
| 1 | Verbal Aptitude |
| 2 | Numerical Aptitude |
| 3 | Abstract Reasoning |
| 4 | Tamil and Other Literature |
| 5 | General Science and Technology |
| 6 | Computer |
| 7 | Economics and Commerce |
| 8 | History and Freedom Struggle |
| 9 | Sports |
| 10 | Current Affairs |
| Total Hours : 30 | |

Text Book :

1. “General Awareness”, compiled by Nehru Arts and Science College, Coimbatore

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|--------------------|--|---------------|---------------|
| 18U4HVVY402 | Value Education: Human values and Yoga Practice II | | |
| Semester: III & IV | Credit: 2 | CIA: 25 Marks | ESE: 25 Marks |

Course Objective

- To help the students appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings.
- To prepare and distribute standardized Yoga teaching and training materials with reference to institute health.

Course Outcome (CO):**At the end of the course, students are expected**

| | |
|-----|---|
| CO1 | To become more aware of their self and their relationships and would have better reflective and discerning ability. |
| CO2 | It is hoped that they would be able to apply what they have learnt to their own self in different ordinary day-to-day settings in real life with higher commitment and courage. |
| CO3 | To enable students to lead a practical life adding value to human relations. |
| CO4 | To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation |

Course Content**Instructional Hours / Week: 1**

| Unit | Description | Text Book | Chapter |
|---------------------|---|-----------|---------|
| I | Self-realization and Human Values- Self-realization and Harmony-Rules and Regulations-Rights and Duties-Good and Obligation-Integrity and Conscience. Obligation to Family- Trust and Respect -Codes of Conduct -Citizens Charter - Emotional Intelligence. | 1 | 1, 4 |
| Instructional Hours | | | 6 |
| II | Impact of Modern Education and Media on Values: Impact of Science and Technology on Values; Effects of computer aided media on Values (Internet, e-mail, Chat etc.); Role of teacher in the preservation of tradition and culture; | 1 | 5 |
| Instructional Hours | | | 6 |
| III | Eradication of worries - Maintaining youthfulness – Greatness of friendship – Refinement of worries - Neutralization of anger- Intelligent quotient (IQ), Emotional quotient (EQ), Spiritual Quotient (SQ) | 1 | 2,3 |
| Instructional Hours | | | 6 |
| IV | Standing Posture: Tadasana, Padahasthasana, Virabhadrasana; Sitting posture: Ustrasana, Ardha Matsyendrasana, Paschimottanasana. | 2 | 4,5 |
| Instructional Hours | | | 6 |
| V | Supine posture: Sarvangasana, Halasana, Chakrasana. Prone posture: Bhujangasana, shalabhasana; Dhanurasana; Balancing postures: Vrikshasana, Natarajasana, Utkatasana; Pranayama: Bhastrika, Bhramari, Nadi Shodhan. | 2 | 6,9 |
| Instructional Hours | | | 6 |
| Total Hours | | | 30 |

Textbook(s):

1. Kiran, D.R. “Professional Ethics & Human Values”, TATA McGraw Hill Education.
2. Chandrasekaran, 1999. Sound Health through yoga, Prem Kalyan Publications, Madurai.

Reference Books :

1. Vethathiri Maharishi, 2011, “Value Education”, Vethathiri Publication, Erode
2. Thathuvagnani Vethathiri Maharishi, 2014, “Simplified Physical Exercises”. Vethathiri Publications

| Course Designed by | Verified by | Checked by | Approved by |
|--------------------|-------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|---|--|----------------------|----------------------|
| 20U3ACC513 | Core Paper – XIII Management Accounting | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |
| [Common to B.Com / B.Com (CA) / B.Com (PA) / B.com (Banking) / B.Com (IT)] | | | |

Course Objective:

To enable the students should have a thorough knowledge on the management accounting techniques in the business decision making.

Course Outcome:

| | |
|-----|---|
| CO1 | Ability to differentiate Financial, Cost and Management Accounting |
| CO2 | To know the ratio position of the company |
| CO3 | Analyze the Fund Flow and Cash Flow |
| CO4 | To know the support of marginal costing in financial decisions for management |
| CO5 | Ability to prepare various Budget |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|---------|
| I | Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – advantages and limitations. | 1 | 1(1) |
| | Tools and Techniques of Management Accounting | | |
| | Financial statement Analysis and Interpretation – trend analysis, comparative and common size statements | 2 | 2 |
| Instructional Hours | | | 15 |
| II | Ratio Analysis – uses - Analysis of liquidity – Solvency, Profitability and Activity Ratios. | 2 | 3 |
| | Construction of Balance Sheet | | |
| Instructional Hours | | | 15 |
| III | Funds Flow Analysis | 1 | 5(23) |
| | Cash Flow Analysis | 2 | 5 |
| | Instructional Hours | | 15 |
| IV | Marginal costing and Break Even Analysis – Significance and limitations of marginal costing | 2 | 7 |
| | Managerial applications of marginal costing | 2 | 7 |
| | Instructional Hours | | 15 |
| V | Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets | 1 | 3(10) |
| | Preparation of cash budget, sales budget, purchase budget, material budget, flexible and Master Budget | 2 | 6 |
| | Instructional Hours | | 15 |
| Total Hours | | | 75 |

NOTE: Distribution of Marks: Theory 40% and Problems 60%

Text Book(s):

1. Shashi.K. Gupta & Dr. R.K.Sharma, Management Accounting, Kalyani Publishers, NewDelhi,2014.
2. Dr.A.Murthy& Dr. S Gurusamy, Management Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai2013.

Reference Book(s):

1. Dr. S.N. Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi,2005.
2. S.K.Bhattacharya, Accounting and Management, Vikas Publishing House,2013.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|----------------------|-----------------------|------------|-------------|
| Mr. S. Sambath Kumar | Dr. M. Kanagarathinam | | |

| Course Code | Title | | |
|-------------|---------------------------------|---------------|---------------|
| 20U3CRC514 | Core Paper – XIV Direct Tax – I | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To enable the students to know the basics of Income tax Act & its implications.

Course Outcome:

| | |
|-----|---|
| CO1 | Identify the residential status |
| CO2 | Able to calculate Income from salary and house property |
| CO3 | Capacity to compute income from profession and business |
| CO4 | Ability to know income from other sources & Capital Gains |
| CO5 | Construct tax liability |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 6 | |
|----------------------------|--|-------------------------------|-----------|
| Unit | Description | Text Book | Chapter |
| I | Income Tax Act – History of Income Tax in India – Sources of Income Tax Law | 1 | 1 |
| | Previous year – Assessment year – Residential Status – Scope of Total income – Income exempted from tax. | 1 | 1 |
| Instructional Hours | | | 18 |
| II | Income under the heads of Salary – Treatment of HRA - Provident Fund – Leave Encashment | 1 | 5 |
| | Income under the heads of House Property – Deductions allowed. | 1 | 6 |
| Instructional Hours | | | 18 |
| III | Income under the heads of Business – Computation of Business income | 2 | 1 |
| | Computation of Professional income | 2 | 2 |
| Instructional Hours | | | 18 |
| IV | Computation of Income from other Sources | 2 | 4 |
| | Capital Gain - Set-off and carry forward of losses | 2 | 5 |
| Instructional Hours | | | 18 |
| V | Computation of Total Taxable Income | 2 | 6 |
| | Deductions u/s Section 80 | 2 | 7 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

Note: Distribution of Marks 40% theory and 60% problems

Text Book(s):

1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, **Income Tax Law and Practice**, Kalyanipublishers.2017
2. N. Hariharan, **Income Tax Law and Practice**, Vijay Nicole imprints private limited, 2016

Reference Book(s):

1. T.S Readdy & Hariprasad Reddy, **Income Tax Law and Practice**, Margham Publications,2016

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | H | M | H |
| CO3 | H | M | M | H | M |
| CO4 | H | M | H | M | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| | | | |
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|--------------------|---------------------------------------|----------------------|----------------------|
| 20U3CRC515 | Core Paper – XV Mercantile Law | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To provide an overview of important laws those have a bearing on the conduct of business in India

Course Outcome:

| | |
|------------|---|
| CO1 | Explain the basic elements of forming an enforceable contract and agreement. |
| CO2 | Classify various negotiable instruments and reason of its dishonor. |
| CO3 | Enumerate the types of companies its management and its rules of corporate governance |
| CO4 | Knowledge about Indian Partnership Act |
| CO5 | Demonstrate the sale of Goods Act |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 5 | |
|----------------------------|--|--------------------------------------|----------------|
| Unit | Description | Text Book | Chapter |
| I | An Overview of Indian Contract Act 1872 - Definition- Nature of Contracts – Types of Contract - Essentials of a Contract | 1 | 1 |
| | Offer – Acceptance – Capacity of Parties – Free Consent | 1 | 1 |
| Instructional Hours | | | 15 |
| II | Capacity of Contract – Free Consent - Consideration and Legality of Object - Void Agreements and Contingent Agreements - | 1 | 5 |
| | Performance and Discharge - Remedies for Breach and Quasi Contracts | 1 | 6 |
| Instructional Hours | | | 15 |
| III | Specification Contracts and Arbitration Indemnity and Guarantee - Bailment and Pledge | 2 | 1 |
| | Contract of Agency -Carriage of Goods | 2 | 2 |
| Instructional Hours | | | 15 |
| IV | Definition and Registration of Partnership -Rights, Duties, and Liabilities of Partners | 2 | 4 |
| | Dissolution of PartnershipFirms | 2 | 5 |
| Instructional Hours | | | 15 |
| V | Nature of Control of Sale - Conditions andWarranties - Transfer of Ownership and Delivery | 2 | 6 |
| | Rights of an Unpaid Seller | 2 | 7 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Books :

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, 2014.
2. Kathiresan & Dr.Radha, Business Law, Prasanna Publishers & Distributors, 2006.

Reference Book(s):

1. R.S.N. Pillai & Bhagavathi, Business Law, Sultan Chand & Sons, 2013.
2. N.D.Kapoor, Business Law, Sultan Chand & Sons, 2014.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Ms.D. Devika | Dr. M.Kanagarathinam | | |

| | | | |
|-------------|--|---------------|---------------|
| 20U3CRC516 | Core Paper – XVI Entrepreneurial Development | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

Students should be well versed in concepts of entrepreneur, knowledge on the financial institution, project report incentives and subsidies.

Course Outcome:

| | |
|-----|--|
| CO1 | Outline the basic concepts of Entrepreneurship |
| CO2 | Knowledge on project identification and appraisal |
| CO3 | Explain the institutional support to entrepreneurs |
| CO4 | Classify the financial institutions for entrepreneurship |
| CO5 | Understand the concepts of incentives and subsidies |

Offered by: Commerce

| Course Content | | Instructional Hours /Week: 5 | |
|----------------------------|--|------------------------------|-----------|
| Unit | Description | Text Book | Chapter |
| I | Concept of entrepreneurship: Definition Nature and characteristics – functions and types of entrepreneurship – phases of EDP | 1 | 1 |
| | Women Entrepreneur – Rural Entrepreneur - Forms of Ownership Franchising – International entrepreneurship | 1 | 1 |
| Instructional Hours | | | 15 |
| II | The start-up process of Micro, Small and Medium industry: Project identification | 1 | 5 |
| | Project formulation evaluation – feasibility analysis –Project Appraisal - Project Report | 1 | 6 |
| Instructional Hours | | | 15 |
| III | Institutional Support to Entrepreneurs – DIC, SIDO, NSIC | 2 | 1 |
| | SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and Commercial bank. | 2 | 2 |
| Instructional Hours | | | 15 |
| IV | Institutional finance to entrepreneurs IFCI, SFC, IDBI, ICICI, TII, LIC | 2 | 4 |
| | GIC, UTI, SIPCOT –SIDBI | 2 | 5 |
| Instructional Hours | | | 15 |
| V | Incentives and subsidies – Subsidized services– subsidy for market | 2 | 6 |
| | Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur | 2 | 7 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Note : Distribution of Marks 100% Theory

Text Book(s):

1. E. Gordan K. Natarajan, Entrepreneurship Development, 5th Edition, Himalaya Publishing House, 2015.

Reference Book(s) :

1. C.B.Gupta and N.P.Srinivasan, Entrepreneurial Development, 3rd Edition, Sultan Chand & Sons, 2014.
2. Vasant Desai, Dynamic of Entrepreneurial Development, 3th Edition, Himalaya Publishing House, 2018.
3. S. Sethurajan, Principles of Entrepreneurship Development, Speed Publishers, Coimbatore, 2005.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| | | | |
| Mrs.B.Janani | Dr. M.Kanagarathinam | | |

| | | | |
|--------------------|--|----------------------|----------------------|
| 20U3CRE501 | Elective I (A) Corporate Tax Planning | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Course Outcome:

| | |
|------------|--|
| CO1 | Understand, explain and critically evaluate the tax planning , evasion, Set off of losses. |
| CO2 | Deconstruct financial management decisions to capital structure dividend, bonus shares. |
| CO3 | Construct receipt of insurance compensation. |
| CO4 | Recognize measure and analyze the effects of Advance rulings and Advance pricing agreement |
| CO5 | Knowledge to acquire on business restructuring. |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 5 | |
|----------------------------|---|--------------------------------------|----------------|
| Unit | Description | Text Book | Chapter |
| I | Tax Planning - Management - Tax evasion - Tax avoidance. Types of companies, residential status of companies and Tax incidence tax liability, and minimum alternate tax | 1 | 1 |
| | Tax on distributed profits - units of mutual funds. | 1 | 2 |
| | Instructional Hours | | 15 |
| II | Tax planning with reference to setting up of new business: Location of business - nature of business- form of Organisation | 1 | 2 |
| | Tax planning with reference to financial management decisions – capital structure -dividend - Bonus shares. | 1 | 4 |
| | Instructional Hours | | 15 |
| III | Tax planning with reference to sale of scientific research Assets | 1 | 4 |
| | Tax planning with compensation - Tax planning with reference to specific management Decisions – make or buy - own or lease repair and replace | 1 | 5 |
| | Instructional Hours | | 15 |
| IV | Double taxation relief Provisions regulating transfer pricing computation of Arm's length pricing | 1 | 6 |
| | Advance rules - Advance pricing agreement | 1 | 6 |
| | Instructional Hours | | 15 |
| V | Tax planning with reference to business restructuring - Amalgamation | 1 | 5 |
| | Conversion of company LLP | 1 | 5 |
| | Transfer of assets between holding and subsidiary companies | | |
| Instructional Hours | | | 15 |
| | | Total Hours | 75 |

Text Book(s):

1. Singhania, Vinod K and Monica Singhania, **Corporate Tax Planning** taxmann Publications Pvt Ltd., New Delhi
2. Acharya , Shuklendra and M.G.Gurha. **Tax planning under Direct tax**, Modern law publications , Allahabad.

Reference Book(s):

1. Mittal ,D.P. **Law of Transfer Pricing** .Taxmann publications Pvt. Ltd,. NewDelhi.
2. T.P. Ghosh . **IFRSs**. Taxmann Publications Pvt. Ltd. New Delhi.,

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | H | H | M | H |
| CO2 | H | M | M | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | M | M | M |
| CO5 | H | M | M | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|--------------------|---|----------------------|----------------------|
| 20U3CRE502 | Elective I (B) Organizational Behavior | | |
| Semester: V | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To develop a theoretical understanding among students about the structure and behavior of organization as it develops over time.

Course Outcome:

| | |
|------------|---|
| CO1 | The Students would be knowledge on Organizational Behavior. |
| CO2 | Ability to analyze the Group decision making. |
| CO3 | The Students would be clear about the Motivation and organizational effectiveness |
| CO4 | They would master the skills of analyzing the Leadership, power and conflict. |
| CO5 | Acquire the ability to assess Organizational change |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 5 | |
|----------------------------|--|--------------------------------------|----------------|
| Unit | Description | Text Book | Chapter |
| I | Organizational Behavior : Concepts - determinants | 1 | 1 |
| | Challenges - Opportunities of Organizational Behavior | | |
| | Contributing disciplines of Organizational Behavior | 1 | 2 |
| Instructional Hours | | | 15 |
| II | Individual behavior : personality – values and attitudes - learning – perception and emotions | 1 | 2 |
| | Group decision making and communication : concepts and nature of decision making process | 1 | 4 |
| | Instructional Hours | | 15 |
| III | Motivation : meaning and importance - theories of motivation | 1 | 4 |
| | Motivation and organizational effectiveness | 1 | 5 |
| | Instructional Hours | | 15 |
| IV | Leadership, power and conflict : Meaning and concepts of leadership, trait theory | 1 | 6 |
| | Power and conflict , power tactics ,sources of conflict | 1 | 6 |
| | Instructional Hours | | 15 |
| V | Dynamics of organizational behavior :Organizational culture and climate, concepts and determinants of organizational culture | 1 | 5 |
| | Organizational change – importance - Prevention and management of stress | 1 | 5 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. Robbins ,S.P , **organizational behavior** , by prentice hall of India Pvt.Ltd.,New Delhi.
2. Chhabra T.N., **organizational behavior**, by Margham, Publications, Chennai, 2008.
3. Luthans Fred, **organizational behavior**, by McGraw Hill international , New York

Reference Book(s):

1. Greenberg, Jerald and Robert A Baron , **organizational behavior**,prentice hall of India Pvt. Ltd. New Delhi
2. Singh A.K , B.P Singh , **organizational behavior**, excel books Pvt. Ltd, New Delhi
3. Moshal B S , **organizational behavior**, Ane Books Pvt. Ltd., NewDelhi.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------|----------------------|------------|-------------|
| | | | |
| Dr.R.A Ayyapparajan | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|-------------|---|----------------|---------------|
| 18U3ACE503 | Elective Paper – I (C) - Consumer Affairs | | |
| Semester: V | Credits: 4 | CIA : 25 Marks | ESE: 75 Marks |

(Common to B.Com./ B.Com CA/B.Com PA/B.Com IT/ B.Com e.Com & B.Com Banking)

Course Objective:

Students should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

Course Outcomes (CO):

| | |
|-----|---|
| CO1 | Understand the concept of consumer and market |
| CO2 | Analyze Consumer Protection Act |
| CO3 | Outline Grievance Redressal Mechanism under the Indian Consumer |
| CO4 | Identify the different types of industry regulators |
| CO5 | Construct Contemporary Issues in Consumer Affairs |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|---------------------|--|-----------|---------|
| I | Conceptual Framework: Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. | 1 | 1 |
| | Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 Suite | 1 | 2,3 |
| Instructional Hours | | | 15 |
| II | The Consumer Protection Law in India : Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. | 1 | 4 |

| | | | |
|---|---|---|-----------|
| Organizational set-up under the Consumer Protection Act: | | | |
| Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law | | 1 | 5 |
| Instructional Hours | | | 15 |
| III | Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. | 1 | 6 |
| | Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices. | 1 | 7 |
| | Instructional Hours | | 15 |
| IV | Role of Industry Regulators in Consumer Protection : | | |
| | Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority | 1 | 9 |
| V | Instructional Hours | | 15 |
| | Contemporary Issues in Consumer Affairs : | | |
| | Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. | 1 | 12 |
| | Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview | 1 | 14 |
| | Instructional Hours | | 15 |
| Total Hours | | | 75 |

Text Book(s):

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, **Consumer Affairs**, Universities Press, 2007.
2. Choudhary, Ram Naresh Prasad , **Consumer Protection Law Provisions and Procedure**, Deep and Deep Publications Pvt Ltd, 2005.
3. G. Ganesan and M. Sumathy, **Globalisation and Consumerism: Issues and Challenges**, Regal Publications, 2012
4. Suresh Misra and Sapna Chadah, **Consumer Protection in India: Issues and Concerns**, IIPA, New Delhi, 2012.
5. Rajyalaxmi Rao , **Consumer is King**, Universal Law Publishing Company, 2012

Reference Book(s):

1. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
2. E-books :- www.consumereducation.in
3. Empowering Consumers e-book,
4. ebook, www.consumeraffairs.nic.in
5. The Consumer Protection Act, 1986 and its later versions. www.bis.org

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | L | L | M | H |
| CO2 | H | M | M | M | H |
| CO3 | H | M | M | H | M |
| CO4 | H | M | M | M | M |
| CO5 | H | M | M | H | M |

H- High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|-----------------------|---------------------|------------|-------------|
| Dr. R.A. Ayyapparajan | Dr.M.Kanagarathinam | | |

| | | | |
|-------------|--|--------------|---------------|
| 20U4CRS503 | Skilled Based – III Executive Business Communication | | |
| Semester: V | Credit: 3 | CIA: 20Marks | ESE: 55 Marks |

Course Objective:

To enable the students must be able to communicate clearly in the day-to-day business world.

Course Outcome:

| | |
|-----|--|
| CO1 | Competent in oral, written & Visual Communication |
| CO2 | Skill to apply appropriate communication technique |
| CO3 | Use modern technology in business communication. |
| CO4 | Acquire minutes, agenda and report writing skills |
| CO5 | Able to prepare application letter and resume |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 4 | |
|---------------------|--|-------------------------------|----------|
| Unit | Description | Text Book | Chapter |
| I | Business communication: Meaning – Objectives – Need | 1 | 1 |
| | Importance of Effective business communication | | |
| | Business Letters: Need – Functions – Kinds – Essentials of effective business – Layout | 1 | 12,13,14 |
| | Modern Communication Methods | 1 | OC7 |
| Instructional Hours | | | 12 |
| II | Trade enquiries – Orders and their execution – Credit and Status | 2 | 8-11 |
| | enquiries – Complaints and Adjustments | | |
| | Collection letters - Sales letters - Circular letters | 2 | 13,16,17 |
| Instructional Hours | | | 12 |
| III | Banking Correspondence | 2 | 18 |
| | Insurance Correspondence | 2 | 19 |
| | Agency Correspondence | 2 | 20 |
| Instructional Hours | | | 12 |
| IV | Company Secretarial Correspondence | 2 | 25 |
| | Email Correspondence | | 24 |
| | Minutes, Agenda and Report – writing | 2 | |
| Instructional Hours | | | 12 |
| V | Application Letters | 1 | CC 21 |
| | Preparation of Resume | 2 | 19 |
| | Interview, Meaning, Objectives & Techniques of various types of interview | 1 | OC3 |
| | Public Speech and Characteristics of Good Speech | 1 | OC1 |
| | Business Report Presentation | 2 | 26,28 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s):

1. Rajendra Paul & J.S.Kolrahalli, **Essentials of Business Communication**, Sultan Chand & Sons, New Delhi, 2006.
2. AshaKaul, **Effective Business Communication**, Prentice Hall of India Pvt Ltd, New Delhi, 2008.

Reference Book(s):

1. K.K.Ramachandran, Lakshmi.K.K, K.K.Karthick, M.Krishnakumar, **"Business Communication"**, Macmillan India Ltd, 2008.
2. Rodriguez, **Executive Business Communication**, Vikas Publications, 2013.
3. Kathiresan Dr. Radha, **Business Communication**, Prassanna & Co, Chennai, 2008

Tools for Assessment (20 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 4 | 4 | 5 | 2 | 2 | 3 | 20 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | M | M | H | H | H |
| CO2 | L | M | M | H | M |
| CO3 | M | M | H | M | H |
| CO4 | M | M | M | H | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------|----------------------|------------|-------------|
| Dr.R.A.Ayyapparajan | Dr. M.Kanagarathinam | | |

| | | | |
|---------------------|--|----------------------|----------------------|
| 20U3CRC617 | Core Paper – XVII Direct Tax II | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To enable the students to know the principles and practices of managing the fiancé

Course Outcome:

| | |
|------------|---|
| CO1 | Gain Knowledge in Tax Assessment |
| CO2 | Enhance Knowledge in provision and appeals |
| CO3 | Ability to solve simple tax problem |
| CO4 | Knowledge of GST |
| CO5 | Knowledge on various appellate tribunals and procedures |

Offered by: Commerce

Course Content

Instructional Hours / Week: 6

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Income Tax Authorities – Procedure for Assessment | 1 | 5 |
| | Collection of Tax – Recovery of Tax and Refunds | 1 | 5 |
| Instructional Hours | | | 18 |
| II | Assessment of HUF | 1 | 4 |
| | Assessment of Firms | 1 | 4 |
| Instructional Hours | | | 18 |
| III | Assessment of AOP | 1 | 4 |
| | Assessment of Companies | 1 | 4 |
| Instructional Hours | | | 18 |
| IV | Assessment of Co-operative Societies – Assessment in Special Cases | 1 | 4 |
| | Assessment of Fringe Benefits | 2 | 4 |
| Instructional Hours | | | 18 |
| V | Appeals and Provisions | 1 | 5 |
| | Penalties and Prosecution | 1 | 5 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

Note : Distribution of Marks 40% Theory and 60% Problems

Text Book:

1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, KalyaniPublishers, 2016
2. T.S.Reddy & Y. Hari Prasad Reddy, Income Tax Law and Practice, MarghamPublications, 2016

Reference Book(s)

1. N.Hariharan, Income Tax Law and Practice, Vijay Nicole imprints private limited, Chennai, 2016
2. Dr.H.C.Mehrotra, Income Tax Law and Practice Sahitya Bhawan Publications, 2008

Tools for Assessment (25 Marks)

| CIAI | CIAII | Model | Assignment | Seminar | Attendance | Total |
|------|-------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| | | | |
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|---------------------|--|----------------------|----------------------|
| 20U3CRC618 | Core Paper – XVIII Principles of Auditing | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To understand the nature of present day auditing in India. To gain an insight on the nature of auditing practices and to know the procedure for auditing

Course Outcome:

| | |
|------------|---|
| CO1 | To enable the Students to gain knowledge Present day Auditing in India |
| CO2 | To enable the students to gain an insight on the nature of auditing practices and to know the procedure for auditing. |
| CO3 | To understand the dynamics of auditing transactions of various institutions. |
| CO4 | To enable the students to learn the meaning and importance of developments in the practices of auditing in India. |
| CO5 | To enable the students to gain knowledge about the emerging areas in Auditor and Government Auditor. |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 6 | |
|----------------------------|--|--------------------------------------|----------------|
| Unit | Description | Text Book | Chapter |
| I | Auditing – Meaning – Features – objectives - Advantages | 1 | 5 |
| | Classification – Materiality in Auditing – Audit Evidence | 1 | 5 |
| Instructional Hours | | | 18 |
| II | Preparation of Audit – Audit Programme – Audit note book -Plan | 1 | 4 |
| | Internal Audit – Internal Control – Objectives | 1 | 4 |
| Instructional Hours | | | 18 |
| III | Vouching Verification and Valuation – Types of Vouching | 1 | 4 |
| | Vouching trade transactions - Verification and Valuation of Assets | 1 | 4 |
| Instructional Hours | | | 18 |
| IV | Auditors of a Company – Appointment – Removal | 1 | 4 |
| | Remuneration – Qualification and Disqualification of Auditor | | |
| | Rights, Duties and Powers of Auditor – Audit Report | 2 | 4 |
| Instructional Hours | | | 18 |
| V | Emerging Areas in Auditor and Government Audit | 1 | 5 |
| | Cost Audit – Management Audit – Process of Management Audit – Human Resource Audit | 1 | 5 |
| Instructional Hours | | | 18 |
| Total Hours | | | 90 |

Text Book(s):

1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi.
2. Sundar K. and paari, 2016 Auditing. Vijay Nicole, Imprints PrivateLtd, Chennai,2015

Reference Book(s) :

1. Saxena. R,G 2016 Principles of Auditing. Himalaya PublishingHouse, New Delhi.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|---------------------|--|----------------------|----------------------|
| 20U3CRC619 | Core Paper – XIX Principles of Management | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To enable the students to study the evolution of management, to study the functions and principles of management and to learn the application of the principles in an organization

Course Outcome:

| | |
|------------|---|
| CO1 | To coverage of the traditional management functions of planning, organizing, directing and controlling. |
| CO2 | Interpret the Financial Statements |
| CO3 | Analyse the Fund Flow and Cash Flow |
| CO4 | Support the management in financial decisions |
| CO5 | Ability to prepare various Budget |

Offered by: Commerce

Course Content

Instructional Hours / week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|--|------------------|----------------|
| I | Introduction and Evolution of Management - Levels of management – Managerial roles, Responsibilities and Skills | 1 | 1 |
| | Functions of management – Trends and Challenges of Management in Global Scenario | 1 | 3 |
| Instructional Hours | | | 15 |
| II | Planning and Decision Making - Nature, purpose and functions – Importance and Elements of Planning – Planning Process | 1 | 4 |
| | Steps in Decision Making – Techniques of Decision Making. | 1 | 4 |
| Instructional Hours | | | 15 |
| III | Organising: Nature and Purpose – Formal and informal organization structure – Types | 1 | 4 |
| | Departmentalization – Delegation of Authority – Centralization and Decentralization – Span of Management | 1 | 4 |
| Instructional Hours | | | 15 |
| IV | Staffing and Directing: Staffing: Concept of staffing – staffing process. | 1 | 4 |
| | Directing: Motivation – Major Motivation theories – Motivational Techniques – Job Satisfaction – Job Enrichment – Leadership – Communication | 2 | 4 |
| Instructional Hours | | | 15 |
| V | Controlling: Definition of Control, Characteristics of Control – Importance of Control – Stages in the Control Process | 1 | 5 |
| | Control and Performance – Direct and Preventive Control | 1 | 5 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Text Books :

1. Herold Koontz and Heinz Weihrich, Essential of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agarwal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Shashi K. Gupta, Principles of Management, Kalyani Publishers

Reference Book(s):

1. George Terry , Principles of Management, Richard D. Irwin Newman, Summer and Gilbert, Management, PHI

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| PSO \ CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | H | H | M | H |
| CO2 | H | M | M | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | M | M | M |
| CO5 | H | M | M | M | L |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------|----------------------|------------|-------------|
| Dr.R.A.Ayyapparajan | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|--|---------------|---------------|
| 18U3ACE604 | Elective Paper II (A) - Business Finance | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com and B.Com PA)

Course Objective:

Enhance the students to understand financial concepts and its effective utilization in business

Course Outcome:

| | |
|------------|--|
| CO1 | Understand the concept of business finance |
| CO2 | Capacity to prepare the financial plans |
| CO3 | Able to understand the sources of finance |
| CO4 | Construct optimum Capital Structure |
| CO5 | Knowledge on Over capitalization and undercapitalization |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|------|--|-----------|---------|
| I | Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions | 1 | 1. |
| | Instructional Hours | | 15 |
| II | Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals | 1 | 2 |
| | Instructional Hours | | 15 |
| III | Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits. | 2 | 3 |
| | Instructional Hours | | 15 |
| IV | Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital. | 2 | 2 |
| | Instructional Hours | | 15 |
| V | Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation | 1 | 6 |
| | Instructional Hours | | 15 |
| | Total Hours | | 75 |

Text Book(s):

1. R.M.SriVatsava, Essentials of Business Finance, Himalaya Publishing House , New Delhi, 2016.
2. S.N. Maheswari, Financial Management Principles and Practice, Sultan Chand & Sons Educational Publishers, New Delhi, 2012.

Reference Book(s):

1. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd.
2. M.Y. Khan and Jain, Financial Management, Tata Mcgraw Hill Publishing Company.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|--------------------------------------|---------------|---------------|
| 20U3CRE605 | Elective Paper II (B) Indirect Taxes | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

Course Objective:

To provide knowledge on the Business/Indirect Taxes to familiarize the students with recent changes in indirect taxes in India.

Course Outcome:

| | |
|------------|---|
| CO1 | Describe the system of Indirect taxes and bases for the levy of indirect taxes. |
| CO2 | Identify the reasons for the levy and structure of GST. |
| CO3 | Apply the concept of taxable supply and input tax credit. |
| CO4 | Apply the concept place of supply and determine nature of supply. |
| CO5 | Identify the taxable levy of customs duty in India. |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to Government Revenues – | 1 | 1 |
| | Taxation under the Constitution – Advantages and Disadvantages | 1 | 1 |
| Instructional Hours | | | 15 |
| II | Goods and Service Tax Introduction – Meaning – Need for GST - Advantages of GST – Structure of GST in India – Dual Concepts – SGST – CGST – IGST – UTGST – Types of Rates under GST | 1 | 5 |
| | Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax | 1 | 6 |
| Instructional Hours | | | 15 |
| III | Levy and Collection under SGST/CGST Acts – Concept of supply – Composite and Mixed supplies – Composition Levy – Time of supply goods and services – Value of Taxable Supply. | 2 | 1 |
| | Input Tax Credit – Eligibility and conditions for taking input credit – Reverse charge under the GST – Registration procedure under GST – Concept of e-way Bill – Filing of Returns | 2 | 2 |
| Instructional Hours | | | 15 |
| IV | Levy and Collection under The Integrated Goods and Services Tax Act 2017 – Meaning of Important Terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. | 2 | 4 |
| | Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services – Zero-rated supply. | 2 | 5 |
| Instructional Hours | | | 15 |

| | | | |
|----------------------------|--|---|-----------|
| V | Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom duty | 2 | 6 |
| | Classification of goods – Methods of valuation of imported goods – Abatement of duty in damaged or deteriorated goods – Remission on duty on lost, destroyed or abandoned goods – Customs duty drawback. | 2 | 7 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Note : Distribution of Marks Theory 100%

Text Book(s):

1. V.S. Datey, **Business Taxation**, Taxmann Publication (p) Ltd, NewDelhi. Gaurav Gupta, **Hand book of GST - Law & Practice**, Kalyani Publishers

Reference Book(s) :

- 1.V.Balachandran, **Indirect Taxation**, Sultan Chand & Sons, New Delhi.
2. R.Parameswaran and P.Viswanathan, **Indirect Taxes: GST and Customs Laws**,Kavin Publications.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|---|---------------|---------------|
| 20U3ACE606 | Elective Paper II (C) Supply Chain Management | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

(Common for B.Com and B.Com PA)

Course Objective:

To create awareness about the supply chain activities taken in order to deliver the goods

Course Outcome:

| | |
|------------|---|
| CO1 | Understand the fundamental concept of Supply Chain Management |
| CO2 | Outline the pull and push strategies |
| CO3 | Gain Knowledge on Customer service and distribution channels |
| CO4 | Acquire knowledge on business models and integration |
| CO5 | Knowledge on Investigation and Electronic Auditing |

Offered by: Commerce**Course Content****Instructional Hours / Week: 5**

| Unit | Description | Text Book | Chapter |
|----------------------------|--|-----------|-----------|
| I | Supply Chain Management-Meaning, Definition-Importance-Functions. | 1 | 3 |
| | Integrated Supply Chain Management-Supply Contracts –Centralized Vs. Decentralized System | 1 | 3 |
| Instructional Hours | | | 15 |
| II | Integrated Supply chain Management-Process-Supply Chain Information Technology- Supply chain Integrates-Push, Pull strategies–Demand driven strategies | 2 | 5 |
| Instructional Hours | | | 15 |
| III | Customer Service and Channels- Customer Service-Customer Satisfaction- Channels of Distribution & Service | 1 | 4 |
| | Strategic Alliances: Frame work for strategic alliances – 3PL –merits and demerits | 1 | 3 |
| Instructional Hours | | | 15 |
| IV | Business Models and Sourcing- Anticipatory to Response-Based Business Models- | 2 | 3 |
| | Retailers –Supplier partnership –advantages and disadvantages of RSP –distributor Integration | 1 | 4 |
| Instructional Hours | | | 15 |
| V | Purchasing vs. Procurement- Procurement Strategies benefits and risks –framework for make/buy decision | 1 | 5 |
| | –e-procurement –frame work of e-procurement | | |
| | Dimension of customer Value —value added services –strategic pricing –smart pricing –customer value measurement | 1 | 4 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

Note : Distribution of Marks Theory 100%

Text Book(s):

1. Donald J Bowerso, **Logistics & Supply Chain Management**, Tata Mcgrew Hill, 2008.
2. Closs David J Cooper M, **Logistics & Supply chain Management**, Tata Mcgrew Hill, 2008.

Reference Book(s):

1. Martin Christopher, **Logistics & Supply Chain Management**, Pearson Education, 2007.
2. Agarwal D.K, **Logistics Supply Chain Management**, Mac Million India Ltd., 2007.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | M | M | H | H | H |
| CO2 | L | M | M | H | M |
| CO3 | M | M | H | M | H |
| CO4 | M | M | M | H | M |
| CO5 | H | M | H | M | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Mr.B.Gunasekaran | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|--|---------------|---------------|
| 18U3ACE607 | Elective Paper III (A) Investment Management | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.com (Banking) / B.Com (IT)]

Course Objective:

To enhance the students acquire knowledge about the theory and practice of Security Analysis and Investment Decision Making Process.

Course Outcome:

| | |
|------------|---|
| CO1 | Able to identify various investment avenues |
| CO2 | Classify the capital market functions |
| CO3 | Infer different investment analysis |
| CO4 | Construct portfolio analysis |
| CO5 | Outline financial derivatives |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|-----------|
| I | Investment – Introduction, Features of an Investment programme, Risk of Investment, Finance Vs Investment | 1 | 1 |
| | Investment & Speculation, Gambling, Importance of Investment, Factors Favourable for Investment. | 2 | 1 |
| | Investment alternatives: Bonds, Shares, Govt. Securities, Life Insurance, Gold & Silver. | 2 | 7,8 |
| Instructional Hours | | | 15 |
| II | Primary Market – Role of NIM, Methods of floating new issues | 1 | 3 |
| | Secondary market – functions, Bombay Stock Exchange, National Stock Exchange – trading practices, security market indicators. | 2 | 3 |
| | Analysis in Investment Decision: Systematic & Unsystematic Risk - Return. Role of SEBI | 2 | 6 |
| Instructional Hours | | | 15 |
| III | Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis | 2 | 12 |
| | Technical Analysis – assumptions, Dow theory, charts & Signals, technical indicators | 2 | 13 |
| | Efficient Theory – weak , semi – strong & strong form of efficient market | 1 | 22 |
| Instructional Hours | | | 15 |
| IV | Portfolio Analysis - Markowitz Portfolio Theory, Efficient frontier, Sharpe ideal index, CAPM | 2 | 15 |

| | | | |
|----------------------------|---|---|-----------|
| | Portfolio Investment process – planning, implementation, portfolio monitoring, objectives, constraints, types & needs. | 1 | 29 |
| Instructional Hours | | | 15 |
| V | Financial Derivatives – Recent development in global financial derivative market – derivatives market in India, trading mechanism | 1 | 32 |
| | Futures, Options, Futures Vs Options, Swaps- Types. | 2 | 19 |
| Instructional Hours | | | 15 |
| Total Hours | | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Bhalla V. K, Investment Management - Security Analysis & Portfolio Management,
2. S.Chand & Company Ltd, New Delhi, 15th Edition, 2009.
3. Preethi Singh, Investment Management - Security Analysis & Portfolio Management, Himalaya Publishing House, Mumbai, 14th Edition, 2006.

Reference Book(s):

1. Prassanna Chandra, Investment Analysis & Portfolio Management, Tata McGraw Hill Publishing Company, New Delhi, 3rd Edition, 2008.
2. William.F. Sharpe, Gordon J. Alexander Jeffery, V. Bailey, Investments, Prentice Hall of India Pvt. Ltd., 2007.

Tools for Assessment (25 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Mr.B.Gunasekaran | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|--|---------------|---------------|
| 18U3ACE608 | Elective Paper III (B) Financial Markets | | |
| Semester: VI | Credit: 4 | CIA: 25 Marks | ESE: 75 Marks |

[Common to B.Com, B.Com PA and B.Com. CA]

Course Objective:

To enable the students to know functioning of Indian Financial Markets

Course Outcome:

| | |
|------------|--|
| CO1 | Define functions of Indian financial markets |
| CO2 | Explain role and functions of merchant banking |
| CO3 | Able to know the regulatory framework & Indian securities market |
| CO4 | Classify the financial intermediaries |
| CO5 | Outline the new modes of financial markets |

Offered by: Commerce

Course Content

Instructional Hours / Week: 5

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|-----------|
| I | Financial Markets- Structure of Financial Markets – Financial Investment- Money Market in India-Indian Capital Markets. | 1 | 1 |
| | Difference between Money Market and Capital Market- Classification and objective of Indian Money and market structure of Capital Market –Indian Financial System | 1 | 2 |
| Instructional Hours | | | 15 |
| II | Markets for Corporate Securities – New Issue Markets – Functions - issue Mechanism. | 1 | 3 |
| | Merchant Banking – Role and Functions of Merchant Banking in India | 1 | 9 |
| Instructional Hours | | | 15 |
| III | Secondary Market – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions- Role of SEBI- Regulation of Stock Exchange | 1 | 4 |
| Instructional Hours | | | 15 |
| IV | Banks as a Financial Intermediaries – Commercial | 2 | 34 |
| | Banks Role in Financing – IDBI- IFCI- LIC- GIC | | |
| | Mutual Funds and Investment Companies | 1 | 13 |
| Instructional Hours | | | 15 |
| V | New Modes of Financing–Leasing as Sources of Financing- forms of Leasing | 1 | 11 |
| | Venture Capital – dimension Functions – Venture Capital in India | 1 | 12 |

| | | |
|---|---|-----------|
| Factoring – Types – Modus Operations of Factoring – Factoring as Source of Finance | 1 | 14 |
| Instructional Hours | | 15 |
| Total Hours | | 75 |

NOTE: Distribution of Marks: Theory 100 %

Text Book(s):

1. Gordon E., and Natarajan K, Financial Markets and Services, Himalaya Publishing House, New Delhi.,2014.
2. Gurusamy. S, Financial Markets and institutions, Tata McGraw Hill, New Delhi, 2014.

Reference Book(s) :

- 1.Bhole. L. M, Financial Markets and Institutions, Tata McGraw Hill, New Delhi, 2014.
- 2.Varshney. P.N, Indian Financial System, Sulthan Chand & Sons, New Delhi,2013.
- 3.Khan. M.Y, Indian Financial System, Tata McGraw Hill, NewDelhi,2014.

Tools for Assessment (25 Marks)

| CIAI | CIA II | Model | Assignment | Seminar | Attendance | Total |
|------|--------|-------|------------|---------|------------|-------|
| 5 | 5 | 6 | 3 | 3 | 3 | 25 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | H |
| CO2 | H | H | L | H | H |
| CO3 | H | H | M | H | L |
| CO4 | H | M | H | M | M |
| CO5 | M | H | H | L | M |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|----------------------|------------|-------------|
| Mr.B.Gunasekaran | Dr. M.Kanagarathinam | | |

| | | | |
|--------------|---|---------------|---------------|
| 19U3ACV609 | Elective Paper III (C) Project Work and Viva Voce | | |
| Semester: VI | Credit: 4 | CIA: 40 Marks | ESE: 60 Marks |

(Common for B.Com, B.Com CA, B.Com PA, B.Com IT, B.Com e-Com and B.Com Banking)

Instructional Hours: 75

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. CIA Marks Distribution:
A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

| | |
|---|----------|
| Review – I | 10 Marks |
| Review – II | 10 Marks |
| Review – III | 10 Marks |
| Document Preparation and implementation | 10 Marks |
| Total | 40 Marks |

3. End Semester Examination:
The evaluation for the end semester examination should be as per the norms given below:

| | |
|------------------------------|----------|
| Record Work and presentation | 40 Marks |
| Viva-Voce Examination | 20 Marks |
| Total | 60 Marks |

| | | | |
|--------------------|----------------------|------------|-------------|
| Course Designed by | Verified by HOD | Checked by | Approved by |
| Dr.V.Venkatachalam | Dr. M.Kanagarathinam | | |

| Course Code | Title | | |
|--------------|---|----------------|----------------|
| 18U4ACS604 | Skill Based Paper – IV Cyber Security and Law | | |
| Semester: VI | Credits: 3 | CIA : 20 Marks | ESE : 55 Marks |

(Common to B.Com CA/B.Com PA/B.Com IT/B.Com e.Com and B.Com)

Course Objective:

To enable the student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

Course Outcomes (CO)

| | |
|-----|--|
| CO1 | Define the concept of cyber law |
| CO2 | Develop competencies for dealing with frauds and deceptions via internet |
| CO3 | Explain the legal and policy developments to regulate cyber space |
| CO4 | Examine In-depth knowledge on ITA, rights to privacy data security and data protection |
| CO5 | Awareness on the electronic data interchange scenario in India |

Offered by: Commerce

| Course Content | | Instructional Hours / Week: 4 | |
|----------------------------|--|-------------------------------|-----------|
| Unit | Description | Text Book | Chapter |
| I | Cyber Law: Introduction- Significance of Cyber Law- Concept of Cyberspace - Cyber Law Governance | 1 | 1 |
| | E-Commerce in India-Privacy factors in E- Commerce - Cyber law in E-Commerce- Essentials of online Contract | 1 | 2 |
| Instructional Hours | | | 12 |
| II | Data Security Aspects: Introduction-Technical aspects of Encryption – Public key Infrastructure - Digital Signature Certificates – Cyber security issues in India | 1 | 3 |
| | Intellectual Property Aspects: Intellectual Property rights and laws – Objective of Intellectual Property Law firms - WIPO-GII-ECMS-Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works. | 1 | 4 |
| Instructional Hours | | | 12 |
| III | Criminal aspect: Computer Crime Meaning -Factors influencing Computer Crime- Strategy for prevention of computer crime- Cases of cyber crimes. Evidence Aspects: Evidence as part of the law of procedures – Applicability of the law of Evidence on Electronic Records – Amendments to Indian Penal code 1860. The Indian Evidence Act1872. | 1 | 5 |
| Instructional Hours | | | 12 |

| | | | |
|----------------------------|---|---|-----------|
| IV | Global Trends: Introduction of Electronic Data Interchange Electronic Data Interchange Document Standard– Legal framework of Electronic Data Interchange- EDI Mechanism-Electronic Data Interchange Scenario in India | 1 | 6 |
| Instructional Hours | | | 12 |
| V | The Information Technology Act 2000-Definitions- Authentication of Electronic Records Electronic Governance- Civil and Criminal Offenses under The Information Technology Act 2000 | 1 | 7 |
| Instructional Hours | | | 12 |
| Total Hours | | | 60 |

Text Book(s):

1. Dr. Kirubashini – P. Kavitha , **Cyber Law**, Nandhini Pathippagam, Coimbatore,2012

Reference Book(s):

1. Suresh T.Viswanathan, **The Indian Cyber Law**, Bharat Law House, NewDelhi, 2010.
2. Harish Chander, **Cyber Law & IT Protection**, PHI Publications, 2012.
3. Pavan Duggal, **Cyber Law**, Universal Publishers, 2016.

Tools for Assessment (20 Marks)

| CIA I | CIA II | Model | Assignment | Seminar | Attendance | Total |
|-------|--------|-------|------------|---------|------------|-------|
| 4 | 4 | 5 | 2 | 2 | 3 | 20 |

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | M | H | M | M |
| CO2 | H | M | M | M | H |
| CO3 | M | M | L | M | M |
| CO4 | H | H | M | M | M |
| CO5 | H | M | M | M | H |

H-High; M-Medium; L-Low.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|---------------------|-----------------------|------------|-------------|
| Mr. S. Sambathkumar | Dr. M. Kanagarathinam | | |

| Course Code | Title | | |
|---------------|--|--|---------------|
| 18U4AC3ED1 | Extra Department Course – I Fundamentals of Accounting | | |
| Semester: III | Credit: 2 | | ESE: 50 Marks |

Course Objective:

To enable the students to understand the concepts and conventions of basic accounting.

Course Outcome:

| | |
|-----|---|
| CO1 | Acquire basic accounting concepts |
| CO2 | Knowledge on fundamentals of accounting |
| CO3 | Enable to record financial information |
| CO4 | Ability to prepare final accounts |
| CO5 | Awareness about non- profit organization accounts |

Offered by: Commerce
CourseContent

Instructional Hours / Week:2

| Unit | Description | Text Book | Chapter |
|----------------------------|---|-----------|-----------|
| I | Introduction to Accounting - Meaning, definition, scope and objectives – Branches of Accounting - Bookkeeping and Accounting - Accounting concepts – Principles and Conventions – Classification of accounts. | 2 | 1 & 2 |
| Instructional Hours | | | 6 |
| II | Journal – Posting of ledgers, Balancing of ledger accounts. | 1 | 6 |
| Instructional Hours | | | 6 |
| III | Preparation of subsidiary books - Trial Balance – Bank Reconciliation Statement. | 1 | 3, 9 |
| Instructional Hours | | | 6 |
| IV | Preparation of Final Accounts of Sole trader with simple adjustments. | 2 | 5 |
| Instructional Hours | | | 6 |
| V | Receipts and Payments Account - Income and Expenditure Account | 2 | 26 |
| Instructional Hours | | | 6 |
| Total Hours | | | 30 |

NOTE: Distribution of Marks: Theory 40% and Problems 60 %

Text Book(s):

1. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications,2013.
2. T.S.Reddy, A.Murthy, **Financial Accounting**, MarghamPublications,2015.
3. Murthy & Gurusamy, **Cost Accounting**, Margham Publications,2015.

Reference Book(s):

1. S.P. Jain & K.L.Narang, **Financial Accounting**, Kalyani Publishers,2008.
2. T.S.Reddy, A.Murthy, **Advanced Accounting**, Margham Publications,2015.
3. P.C.Tulsian., **Advanced accountancy**, Tata Mc Graw Hill Publishing Co., Ltd New Delhi.2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas publishers,2010.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | | |
|---------------|---|--|---------------|
| 18U4AC3ED2 | Extra Department Course – II Modern Banking | | |
| Semester: III | Credit: 2 | | ESE: 50 Marks |

Course Objective:

To gain basic knowledge in the field of banking.

Course Outcomes(CO):

| | |
|-----|--|
| CO1 | Define the basic banking concepts |
| CO2 | List the central banking functions |
| CO3 | Explain the features of ATM |
| CO4 | Make use of mobile banking services |
| CO5 | Infer e-banking services and its risks |

Offered by: Commerce

Course Content

Instructional Hours / Week:2

| Unit | Description | Text Book | Chapter |
|------|---|-----------|---------|
| I | Banking – Definition – Classification of Banks Banking System | 1 | 6 |
| | Functions of Commercial Banks | | |
| | Instructional Hours | | 6 |
| II | Central Bank – Functions – Credit control measures | 2 | 5 |
| | Role of RBI in Regulatory and Controlling Banks. | 2 | 3 |
| | Instructional Hours | | 6 |
| III | ATM – Features – Mechanism – Benefits – Shared ATM Network in India –Electronic Funds Transfer System- RTGS – Debit Card – Credit Card – IMPS – NEFT. | 2 | 7 |
| | Instructional Hours | | 6 |
| IV | Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – Call centers | 2 | 9 |
| | Instructional Hours | | 6 |
| V | E-Banking – meaning – Benefits – Risk management for E- Banking | 2 | 11 |
| | Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking | 2 | 15 |
| | Instructional Hours | | 6 |
| | Total Hours | | 30 |

Text Book(s):

1. Natarajan. S & Parameswaran R, **Indian Banking**, S. Chand & Company Ltd.,2004.
2. Gorden & Natarajan, **Financial Markets & Services**, Himalaya Publishing House,2007.

Reference Book(s):

1. Gorden & Natarajan, **Banking Theory Law & Practice**, Himalaya PublishingHouse,2007.
2. Gurusamy.S, **Banking Theory Law & Practice**, Mc Graw Hill Education India Pvt.Ltd.2008.
3. Varshney P.N, **Banking Theory Law & Practice**, Sultan Chand & Sons, NewDelhi,2015.
4. Shekar & shekar, **Banking Theory Law & Practice**, Vikas Publishing housePvt.Ltd, New Delhi,2014.

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|-------------------|--|---------------|
| 18UACSS01 | Self Study Paper - I Capital Market Operations | |
| Semester: II to V | Credit: 1 | ESE: 50 Marks |

Course Objective:

To enable the students get the fundamental knowledge about Stock Market Operations.

Course Outcomes (CO)

| | |
|-----|---|
| CO1 | Understand the Concept of Stock Market Operations |
| CO2 | Ability to identify the stock exchange operations |
| CO3 | Knowledge on NSE & BSE |
| CO4 | Able to calculate BSE index & NSE index |
| CO5 | Understand the functions of SEBI |

Offered by: Commerce

Course Content

Instructional Hours / Week: Nil

| Unit | Description |
|------|--|
| I | Capital Market: Need and importance–Structure –Primary and Secondary Market |
| II | New Issue Market Functions –Methods of Issue. |
| III | Stock Market - Functions of Stock Exchanges |
| IV | Listing of Securities NSE –Procedures-Advantages of Listing –Screen Based Trading Settlement–Depository –Advantages-Depository Participants (DP)- Demat Accounts |
| V | SEBI –Functions of SEBI-Investors’ protection in primary market |

Text Book(s):

- 1: V.A. Avadhani, **Indian Capital Market**, ,Himalaya Publishing House ,Mumbai 2015
2. E.Gordon and K. Natarajan: **Financial Markets and Institutions**, Himalaya Publishing House , Mumbai. 2014.

Reference Book(s):

1. B. Santhanam, **Financial Services**, Margham Publications, Chennai-17. 2010
2. Preeti Singh: **Investment Management**, Himalaya Publishing House, Mumbai, 2006.
3. Punidhavadhi Pandiyan, **Security Analysis and Portfolio Management**, Himalaya Publishing House, Mumbai. 2012

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |

| Course Code | Title | |
|-------------------|---|---------------|
| 18UACSS02 | Self Study Paper -II Personal Investment Management | |
| Semester: II to V | Credit: 1 | ESE: 50 Marks |

Course Objective:

To enhance the students get the investment knowledge about to various investment schemes.

Course Outcomes (CO)

| | |
|------------|--|
| CO1 | Understand the Concept of investment |
| CO2 | Ability to identify the various investment schemes |
| CO3 | Knowledge on various bank deposits |
| CO4 | Able to calculate bank interest rate |
| CO5 | To understand the mutual funds |

Offered by: Commerce

Course Content

Instructional Hours / Week: Nil

| Unit | Description |
|------------|---|
| I | Investment Objectives of Investment-Principles-Types-Calculation of simple interest-Compound Interest. |
| II | Bank Deposit Types-Features-Advantages-Fixed Deposit-Savings Bank Account-Recurring deposit-Current Account. |
| III | Post Office Investments and Company Bonds and Deposits Post office investments- NSC, POTD, POSB, PPF, Features-Advantages-Company Debentures/Bonds-Company Fixed Deposit-Types-Features-Advantages. |
| IV | Securities Market Securities market-Primary Market-IPO-Book Building-Secondary Market-Stock Exchanges-Functions-Trading in Stock Exchanges-Advantages of investing in shares. |
| V | Mutual Funds Features of Mutual Funds investments –Types-Advantages. |

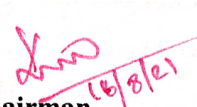
Text Book(s):

1. B. Santhanam, **Banking Theory and Law Practice**, Margam Publications, 2009.
2. B. Halla . V.K **Investment Management**, S.Chand & Co. New Delhi, 2009.

Reference Book(s):

1. Natarajan.L, **Investment Management**, Margham Publications, Chennai, 2010
2. Sulochana.M. **Investment Management**, Kalyani Publishers, New Delhi, 2014

| Course Designed by | Verified by HOD | Checked by | Approved by |
|--------------------|-----------------|------------|-------------|
| | | | |
| | | | |


 Chairman
 Board of Studies Department of Commerce
 Nehru Arts and Science College
 Coimbatore

Dr. M. Kanagarathinam, Ph.D.
 Dean
 School of Commerce
 Nehru Arts and Science College (Autonomous)
 Coimbatore - 641 105.