



# NEHRU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

(Reaccredited with 'A' Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified,  
Recognized by UGC with 2(f) and 12(B) and Affiliated to Bharathiar University)

**Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.**



## Scheme of Examination

(Applicable to the students admitted during the year 2020-2021)

### B. Com. (Professional Accounting)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CI A	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	18U3ACC102	Core Paper – II Introduction to Information Technology	4	3	25	75	100	4
	III	18U3CPP103	Core Paper – III Computer Application Practical – I (Office Automation)	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	-	-	-	-	-
				<b>30</b>				<b>600</b>	<b>24</b>
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	19U3CPC204	Core Paper – IV Cost Accounting	6	3	25	75	100	4
	III	18U3CPP205	Core Paper – V 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
				<b>30</b>				<b>550</b>	<b>22</b>

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	20U3CPC308	Core Paper – VIII Industrial Law	5	3	25	75	100	4
	III	18U3ACA303	Allied Paper – III Managerial Economics	5	3	25	75	100	4
	IV	20U3CPS301	Skill Based Paper – I Digital Marketing	4	3	20	55	75	3
	IV	19U4NM3BT1/ 19U4NM3AT1/ 19U4NM3CAF/ 19U4NM3GTS/ 19U4NM3WRT	## Basic Tamil – I / ## Advanced Tamil – I / *NME: Consumer Affairs/ Gandhian Thoughts / Women's Rights	2	3	50		50	2
	IV	18U4AC3ED1	Extra Departmental Course	2	3	--	50	50	2
	IV	18U4AC3ED2							
	IV	18U4HVVY402	Value Education – Human Values and Yoga Practice II	1	--	--	--	--	--
	IV	19U4CPVALC	**Skill enhanced Add on Course- Institute Industry Linkage	--	--	--	--	--	--
				30				575	23
IV	III	20U3CPC409	Core Paper – IX Executive Business Communication	4	3	25	75	100	4
	III	20U3CPC410	Core Paper – X Advanced Accountancy	6	3	25	75	100	4
	III	19U3CPC411	Core Paper – XI Principles of Auditing	4	3	25	75	100	4
	III	20U3CPP412	Core Paper – XII Computer Application Practical – II : Computerized Accounting (Tally with GST)	4	3	40	60	100	4
	III	19U3ACA404	Allied Paper – IV Company Law and Secretarial Practice	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 – II / ## Advanced Tamil – II / General Awareness	2	3	50		50	2
	IV	18U4HVVY402	Value Education – Human Values and Yoga Practice II	1	2	25	25	50	2
	IV	19U4CPVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	--	--	--	--	--	--
				30				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	19U3CPC514	Core Paper – XIV Business Research Methods	5	3	25	75	100	4
	III	20U3CPC515	Core Paper – XV Income Tax Law and Practice – I	6	3	25	75	100	4
	III	20U3CPC516	Core Paper – XVI Financial Reporting	5	3	25	75	100	4
	III	19U3CPE501/ 20U3CPE502/ 18U3ACE503	Discipline Specific Elective Paper – I	5	3	25	75	100	4
	IV	20U4CPS503	Skill Based Paper – III Strategic Management	4	3	20	55	75	3
				<b>30</b>				<b>575</b>	<b>23</b>
VI	III	19U3CPC617	Core Paper – XVII Auditing and Assurance	5	3	25	75	100	4
	III	20U3CPC618	Core Paper – XVIII Indirect Taxes	5	3	25	75	100	4
	III	20U3CPC619	Core Paper – XIX Income Tax Law and Practice – II	6	3	25	75	100	4
	III	18U3ACE604/ 20U3ACE605/ 20U3ACE606	Discipline Specific Elective Paper – II	5	3	25	75	100	4
	III	18U3ACE607/ 18U3ACE608/ 19U3ACV609 *	Discipline Specific 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	--	--	50	--	50	2
				<b>30</b>		<b>195</b>	<b>430</b>	<b>625</b>	<b>25</b>
								<b>3600</b>	<b>144</b>

<b>Additional Credit (Optional)</b>	<b>Semester II - VI</b>	<b>8<sup>s</sup></b>
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# **Basic Tamil** - Students who have not studied Tamil up to 12<sup>th</sup> standard.

## **Advance Tamil** - Students who have studied Tamil language up to 12<sup>th</sup> standard and chosen other languages under part I of the UG programme but would like to advance their Tamil language skills.

\* **NME** - Student shall choose any one course out of three courses.

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

\$ Not included in Total marks and CGPA Calculation.

\*\* Examination and Evaluation for value added course shall be conducted by the Industry and the marks shall be submitted to the Controller of Examination for the award of the degree.

**List of Discipline Specific Elective Papers (Choose any one of the paper):**

<b>Elective Paper</b>	<b>Course Code</b>	<b>Group</b>	<b>Name of the Course</b>
Elective I	19U3CPE501	A	Financial Management
	20U3CPE502	B	Corporate Governance and Business Ethics
	18U3ACE503	C	Consumer Affairs
Elective II	18U3ACE604	A	Business Finance
	20U3ACE605	B	Entrepreneurial Development
	20U3ACE606	C	Supply Chain Management
Elective III	18U3ACE607	A	Investment Management
	18U3ACE608	B	Financial Markets
	19U3ACV609	C	Project Work & Viva Voce

**Extra Departmental Course (EDC):**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Name of the Course</b>
1	Semester II to IV	18U4AC3ED1	Fundamentals of Accounting
2		18U4AC3ED2	Modern Banking

**Self Study paper offered by Department of Commerce:**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Name of the Course</b>
1	Semester II to IV	18UACSS01	Capital Market Operations
2		18UACSS02	Personal Investment Management

  
**Chairman**  
**BoS - Commerce**



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
I	<b>அற இலக்கியம் - திருக்குறள்</b>		
	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)		
<b>Instructional Hours</b>			<b>15</b>
II	<b>புதுக்கவிதைகள்</b>		
	1. பாரதியார்- நிலவு, வானம் , காற்று		
	2. பாரதிதாசன் - வான்		
	3. ஆரூர் தமிழ்நாடன்- கரிக்கிறது தாய்ப்பால்		
	4. காகிதப்பூக்கள் - நா. காமராசன்		
	5. மரங்கள் - மு. மேத்தா		
<b>Instructional Hours</b>			<b>15</b>
III	<b>பெண்ணியம்</b>		
	1. பூச்சி வாழ்க்கை - ஆண்டாள் பிரியதர்சனி ( சுயம் பேசும் கிளி)		
	2. தொட்டிச்செடி - கவிஞர் இளம்பிறை		
	3. அம்மா - சுகிர்தராணி		
	4. நீரில் அலையும் முகம் - அ.வெண்ணிலா		
<b>Instructional Hours</b>			<b>15</b>
IV	<b>சிறுகதைகள்</b>		
	புதுமைப்பித்தன் சிறுகதைகள் (மூன்றாம் பாகம்)		
<b>Instructional Hours</b>			<b>15</b>
V	<b>இலக்கண - இலக்கிய வரலாறு</b>		
	1. மாணக்கர்களுக்குரிய இலக்கணம் (நன்னூல் மூன்று நூற்பா)		
	2. பதினெண்கீழ்க்கணக்கு நூல்கள் - அறிமுகம்		
	3. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்		
	4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்		
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**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

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 :

- सामाजिक, सांस्कृतिक और राजनैतिक परिवेश से छात्र साहित्य के माध्यम से बोधवान होंगे।
- व्याकरण के शिक्षण के माध्यम से छात्रों में शुद्ध भाषा में बोलने की क्षमता को विकसित होगी।
- अंतर्राष्ट्रीय भाषा अंग्रेज़ी से राष्ट्रभाषा हिंदी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
- 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 सकसेना	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 : अंग्रेज़ी-हिंदी (अनुवाद अभ्यास-3) (1-15)	10
V	पारिभाषिक शब्दावली	10
	कुल घंटे	75

## पाठ्यपुस्तकरू

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

संदर्भ ग्रंथ :

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

**Tools for Assessment (25 Marks)**

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

पाठ्यक्रम द्वारा डिज़ाइन किया गया	एच.ओ.डी. द्वारा सत्यापित	के द्वारा जांचा गया	द्वारा अनुमोदित

<b>18U1MAL101</b>	<b>Part I : Malayalam – I</b>		
<b>Semester: I</b>	<b>Credit: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

(Common to all UG Programmes)

**Course Objective :** ആധുനിക കാലഘട്ടങ്ങളിലെ കഥകളെയും കഥകാരന്മാരെയും കുറിച്ചുള്ള അവബോധം

**Course Outcome :**

CO1	ചെറുകഥകളും കഥാകാരന്മാരെയും 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

**പാഠപുസ്തകങ്ങൾ**

1. ചെറുകഥകൾ - കഥാമാലിക (10 ചെറുകഥകൾ)
2. പന്തന 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



<b>20U1FRN101</b>	<b>Language I : French I</b>		
<b>Semester: I</b>	<b>Credit: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

(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	
<b>I</b>	Bonjour !	
	<b>Instructional Hours</b>	<b>12</b>
<b>II</b>	Rencontres	
	<b>Instructional Hours</b>	<b>13</b>
<b>III</b>	100 % questions	
	<b>Instructional Hours</b>	<b>25</b>
<b>IV</b>	Enquête	
	<b>Instructional Hours</b>	<b>12</b>
<b>V</b>	Invitations	
	<b>Instructional Hours</b>	<b>13</b>
	<b>Total Hours</b>	<b>75</b>

**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	<b>Prose</b> Leigh Hunt – Getting Upon Cold Morning Rajagopalachari – Tree Speaks Swami Vivekananda – The Secret of Work	1	1-3
	<b>Instructional Hours</b>		<b>15</b>
II	<b>Poetry</b> DG Rossetti – The Blessed Damozel Maya Angelou -Phenomenal Women A. K. Ramanujan – A River	1	4-6
	<b>Instructional Hours</b>		<b>15</b>
III	<b>Short Stories</b> O. Henry – The Last Leaf R. K. Narayan – The Missing Mail Oscar Wilde - The Happy Prince	1	7-9
	<b>Instructional Hours</b>		<b>15</b>
IV	<b>Grammar and Vocabulary</b> Parts of speech Tenses – Present, past, Vocabulary of the specific domain, Punctuations, Kinds of Sentences.	1	10-13
	<b>Instructional Hours</b>		<b>15</b>
V	<b>Oral &amp; Written Communication</b> <b>Listening :</b> (UNIT I – IV) <b>Listening</b> – 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 <b>Speaking</b> – In Group Discussion Forum, speak about	1	14-17

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

**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)**

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



<b>18U3ACC101</b>	<b>Core Paper – I Principles of Accountancy</b>		
<b>Semester: I</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:** Make students understand the basic Concepts and Conventions of accounting Transaction.

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

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

**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)**

CIAI	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	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

<b>18U3ACC102</b>	<b>Core Paper – II Introduction to Information Technology</b>		
<b>Semester: I</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:**

Enable students acquire thorough knowledge on the concepts and principles of information technology.

**Course Outcomes:**

<b>CO1</b>	Understand the principles and concepts of Information Technology
<b>CO2</b>	Distinguish the types of computers and its generations
<b>CO3</b>	Ability to generate programme flow charts
<b>CO4</b>	Insight on different types of operating system
<b>CO5</b>	Capability to create Business Process Automation

Offered by: **Commerce****Course Content****Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Hardware and Software: computer systems, importance of computers in business.	1	6
	Data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business	1	7
<b>Instructional Hours</b>			<b>12</b>
<b>II</b>	Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers ,	2	1
	Data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networking's: Local and wide area networks.	2	1
<b>Instructional Hours</b>			<b>12</b>
<b>III</b>	Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages	1	10
	Flowchart and programme flow charts. Steps in developing a computer programme	2	3
<b>Instructional Hours</b>			<b>12</b>
<b>IV</b>	Operating systems: Dos, windows, VISTA windows 8, windows 10	2	4
	E-Commerce. Internet- Extranet-E.mail and its uses-world wide websites-mobile computers.	2	4
<b>Instructional Hours</b>			<b>12</b>
<b>V</b>	Business Applications – Overview and types - Business Process Automation (BPA) – Phases of BPA Implementation - Applications that help entity to achieve BPA - Information Processing & Delivery channels and their role in Information Systems – Business	3	4

Models B2B, B2C, C2C.		
Key types of Application Controls to BPA – Objectives and types of controls - Emerging technologies – Virtualization, Grid Computing, Cloud delivery model.	3	3
<b>Instructional Hours</b>		<b>12</b>
<b>Total Hours</b>		<b>60</b>

**Text Book(s):**

1. Alexis Leon and Mathews Leon, **Introduction to Computers**, Vijay Nicole Imprints Ltd., 2009.
2. Sangita Sardana, Sunil Malhotra, **Introduction to Information Technology**, Kalyani Publishers, 2012.
3. Dr.P.Baba Gnanakumar, **Information Technology**, McGraw Hill Education (India), Edition 2014

**Reference Book(s):**

1. Aksoy Pelin, Denardis Laura, **Introduction to Information Technology**, Cengage Learning, 2006.
2. Turbon, Rainer, Potter, **Introduction to Information Technology**, Willy India Pvt. Ltd., 1998.

**Tools for Assessment (25 Marks)**

CIAI	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	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

<b>18U3CPP103</b>	<b>Core Paper – III Computer Application Practical – I (Office Automation)</b>		
<b>Semester: I</b>	<b>Credits: 2</b>	<b>CIA: 20 Marks</b>	<b>ESE: 30 Marks</b>

**Course Objective:**

Provide practical knowledge on Open Office.

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

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

**Tools for Assessment (20 Marks)**

<b>CIA I</b>	<b>CIA II</b>	<b>Tool 1</b>	<b>Tool 2</b>	<b>Observation Note</b>	<b>Attendance</b>	<b>Total</b>
4	4	3	3	3	3	20

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U3MAA101</b>	<b>Allied Paper – I Mathematics for Business</b>		
<b>Semester: I</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	To understand the concepts of Set Theory, AP & GP and Finance Mathematics
<b>CO2</b>	To understand the basic concepts of matrices and its applications
<b>CO3</b>	To understand the applications of Differentiations in business problems
<b>CO4</b>	To understand the concepts of Integration
<b>CO5</b>	To apply the concepts of LLP in Management Decision Making

**Offered by: Mathematics**

**Course Content**

**Instructional Hours / Week: 5**

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

**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	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>



Course Code	Title	
18U4ENV101	<b>Ability Enhancement Compulsory course (AECC) Environmental Studies</b>	
Semester: I	Credits: 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	<b>Natural Resources:</b> Forest resources, Water resources, Mineral resources Food resources and Energy resources.	1	5
<b>Instructional Hours</b>			<b>6</b>
II	<b>Ecosystems:</b> Concept of an ecosystem, Structure and function; Introduction, types characteristic features, structure and function of ecosystem <b>Activity: Prepare an album on types of Ecosystem.</b>	1	3
<b>Instructional Hours</b>			<b>6</b>
III	<b>Environmental Pollution:</b> Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution and Noise pollution, Solid waste management <b>Activity: Discuss the solutions for water pollution.</b>	1	8,9,11, 10,12,15
<b>Instructional Hours</b>			<b>6</b>

IV	<b>Social Issues and the Environment</b> Water conservation, rain water harvesting, watershed management, Environmental ethics : Issue summits’ and possible solutions and Public awareness <b>Activity: Identify and analyze a Social Issue and an Environment issue in your locality.</b>	1 2	17 9
	<b>Instructional Hours</b>		<b>4</b>
V	<b>Disaster Management:</b> 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
	<b>Instructional Hours</b>		<b>6</b>
<b>Case Studies:</b> 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.			<b>2</b>
<b>Total hours</b>			<b>30</b>

**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	<b>பக்தி இலக்கியங்கள்</b>	
	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	
	<b>Instructional Hours</b>	<b>15</b>
II	<b>சிறுநிலக்கியங்கள்</b>	
	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)	
	<b>Instructional Hours</b>	<b>15</b>
III	<b>நாவல்</b>	
	கல்மரம் - திலகவதி	
	<b>Instructional Hours</b>	<b>15</b>
IV	<b>இலக்கணம்</b>	
	1.வல்லினம் மிகும் இடங்கள் 2.வல்லினம் மிகா இடங்கள் 3.தொகை நிலைத் தொடர் 4.தொகா நிலைத் தொடர்	
	<b>Instructional Hours</b>	<b>15</b>
V	<b>இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவியது.</b>	
	1.சைவமும் தமிழும் 2.வைணமும் தமிழும் 3.சிறுநிலக்கியத்தின் தோற்றமும் வளர்ச்சியும் 4.புதினத்தின் தோற்றமும் வளர்ச்சியும் 5.விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்	

<b>Instructional Hours</b>	<b>15</b>
<b>Total Hours</b>	<b>75</b>

**பார்வை நூல்கள்:**

1. மாணிக்கவாசகர் அருளிய திருவாசகம் - சித்தாந்த பண்டிதர் திரு.ப.இராமநாத பிள்ளை விளக்க உரையுடன் கழகக் 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, ராஜ் 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 அவென்யூ, 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 HOD	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	असाईनमेंट	संगोष्ठी	उपस्थिति	कुल
5	5	6	3	3	3	25

पाठ्यक्रम द्वारा डिज़ाइन किया गया	एच.ओ.डी. द्वारा सत्यापित	के द्वारा जांचा गया	द्वारा अनुमोदित

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 ഉൽപത്തിയേയും വികാസത്തേയും കുറിച്ചുള്ള അറിവ്
CO 2	മലയാള സാഹിത്യത്തിൽ നോവലുകൾക്കുള്ള സ്ഥാനം

**Offered by :** Malayalam

**Course Content**

**Instructional Hours / Week : 5**

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

**പാഠപുസ്തകങ്ങൾ**

1. ബെന്യാമിൻ ആടുജീവിതം (ഗ്രീൻ ബുക്സ്, കോട്ടയം)
2. കേരളപാണിനിയം - ഏ.ആർ. രാജരാജവർമ്മ (ഡി.സി. ബുക്സ്, കോട്ടയം)

**സൂചനാഗ്രന്ഥങ്ങൾ**

1. പ്രൊ. എൻ. കുഷ്ണപിള്ള 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 HOD	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**

<b>CO1</b>	Empowering reading skill
<b>CO2</b>	Translation

**Offered by : The French Department**

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	
<b>I</b>	À table!	
	<b>Instructional Hours</b>	<b>15</b>
<b>II</b>	Rallye	
	<b>Instructional Hours</b>	<b>15</b>
<b>III</b>	Chez moi	
	<b>Instructional Hours</b>	<b>15</b>
<b>IV</b>	Les Vacances	
	<b>Instructional Hours</b>	<b>15</b>
<b>V</b>	Au jour le jour	
	<b>Instructional Hours</b>	<b>15</b>
	<b>Total Hours</b>	<b>75</b>

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 HOD	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	<b>Prose</b>		
	Learning the Game - Sachin Tendulkar	2	
	Women Not the Weaker Sex – Mahatma Gandhi		
	The fun they had – Issac Asimov		
Instructional Hours			15
II	<b>Poetry</b>		
	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	<b>Short Stories</b>		
	The Cat and the Pain Killer – Mark Twain	1	
	The Envious Neighbour – Japanese Folk Tale		
	Karma – Khushwanth Singh		
Instructional Hours			15
IV	<b>Grammar</b>		
	Active and Passive Voices	1	
	Direct and Indirect Speech		
	Sentence Connectors and Linkers		
Instructional Hours			15

V	<b>Oral &amp; Written Communication (Unit I –IV)</b> <b>Listening</b> – 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 <b>Speaking</b> – 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. <b>Reading</b> – Different Reading Strategies in Poetry, Prose, Novel, Newspaper etc <b>Writing</b> – Dialogue/Conversation Writing, Advertisement Writing, and Creative Writing (autobiography, article etc,) for publication in Mass Media.	2
	<b>Instructional Hours</b> 15 <b>Total Hours</b> 75	

**Books for study:**

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

**Books for Reference:**

1. 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

<b>19U3CPC204</b>	<b>Core Paper – IV Cost Accounting</b>		
<b>Semester: II</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

Entrust the students in the basic concepts, methods and principles in cost accounting.

**Course Outcomes:**

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

**Offered by: Commerce****Course Content****Instructional Hours / Week: 6**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>II</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>III</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>IV</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>V</b>	Operating Costing	2	9
	Contract costing	2	7
	Reconciliation of Cost and Financial accounts	2	6
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

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

**Text Book(s):**

1. S.P. Jain and KL. Narang , **Cost Accounting**, Kalyani Publishers, New Delhi,2014
2. Dr. A. Murthy & Dr. S. Gurusamy, **Cost Accounting**, Vijay Nicole Imprints Private Limited, Chennai, 2014.

**Reference Book(s):**

1. R.S.N. Pillai and V. Bagavathi, **Cost Accounting**, S. Chand and Company Ltd., New Delhi,2016
2. T.S. Reddy & Y. Hari Prasad Reddy, **Cost Accounting**, Margam Publications, Channai, 2009.

**Tools for Assessment (25 Marks)**

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

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U3CPP205</b>	<b>Core Paper – V Accounting Practical</b>		
<b>Semester: II</b>	<b>Credits: 2</b>	<b>CIA: 20 Marks</b>	<b>ESE: 30 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	Knowledge on documents for Receipts and Payments
<b>CO2</b>	Ability to prepare documents on Income Statements and Balance sheet
<b>CO3</b>	Practical experience on cash book and other subsidiary books
<b>CO4</b>	Skill to prepare documents on Bills of exchange, Account current
<b>CO5</b>	Identify the legal documents involved in preparation of bank reconciliation statement

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

<b>S. No</b>	<b>Name of practices</b>	<b>Purpose</b>	<b>Field Work</b>	<b>Documents to be collected and filed</b>	<b>Presentation</b>	<b>Pra. Hrs</b>
1	Introduction & Document for Receipts	To prepare source documents like cash memo, invoice or bill	Refer the Receipts documents	Format of Receipts documents	List down the procedure for preparation of receipt documents in record note	6
2	Documents of Payments	To prepare payments bill like pay-in-slip and cheque.	Refer payment documents	Format of Payments documents	List down procedure for Preparation of payment documents in record note.	6
3	Documents on Supplies	to identify the legal documents of supplies like sales, sales returns and credit note.	Refer legal documents about supply bills.	Format of Supply documents	List down procedure for preparation of Supplies documents in record note.	6
4	Documents on Income Statements	To Identify the legal documents in connection with Income statement.	To Analyze the Income statement.	To identify the income statement of a company and Interpret the items in Income statement.	List down the step for preparation of income statements with Data Flow Diagrams (DFD) and Flowcharts.	6
5	Documents on Balance Sheet	To Identify the legal documents in connection with Balance Sheet	To Analyze the Balance Sheet.	To identify the Balance sheet of a company Interpret the Items in Balance Sheet.	List down the step for preparation of Balance Sheet with Data Flow Diagrams (DFD) and Flowcharts.	7

6	Maintenance of Cash Book and other subsidiary books.	To know the format for the subsidiary books.	To identify the Cash book and subsidiary books of a company.	Represent the cash book separately with single, double and triple column and othersubsidary books.	Write down the procedure for preparation of subsidiary books in recordnote.	7
7	Documents on Bills of Exchange, Account Current and Average Due Date	To know the Bill of exchange practice.	To identify the model Bill of exchange, Account Current and Average Due date.	To represent these documents with Data Flow Diagrams and flowcharts.	Write the procedure for preparation of these documents in Record note.	7
8	Documents on Bank Reconciliation Statement	To identify the legal documents in connection with BRS like bank Pass Book and Cash Book.	To analyze the transaction affecting the Bank Pass Book And Cash Book.	To reconcile BRS with Data Flow Diagram.	List down the procedure for preparation of Balance sheet in recordnote.	7
9	Installment Payment system	To know the format for the Installment system.	To identify the form.	-	Build a model for Installment system and DFD in recordnote.	5
10	Bank deposits and loan system	To identify the forms for deposits, withdrawal money Transfer, Interbank money transfer and RTGS etc.,	Visit any bank website and download the forms for your reference.	Collect the forms and interpret forms.	Build a model for deposit mobilization and loan system.	6
11	Procedural aspects of Depreciation as per Income Tax Act cum Companies Act and other Legislatures.	To identify the concept of depreciation under Income tax Act and companies Act.	Refer Depreciation rules regarding income tax purpose and companies Act.	List down the procedure for Percentage of depreciation.	Write down the procedure for preparation of model for Depreciation.	6

12	Accounting Equation	To create n number of transactions for drafting final accounts.	Construct your own analysis over the transaction in building final accounts. i.e., preparation of trading P/L Account and Balance sheet.	Interpret the Transaction you created.	Write down the step in creation Accounting Equation.	6
<b>Total Hours</b>						<b>75</b>

**Tools for Assessment (20 Marks)**

CIAI	CIA II	Creativity	Presentation	Observation Note Nook	Attendance	Total
4	4	3	3	3	3	20

**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



<b>18U3MAA202</b>	<b>Allied Paper – II Business statistics</b>		
<b>Semester: II</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:** To learn statistical methods and applied them in Management Situations

**Course Outcomes:**

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

**Offered by: Mathematics**

**Course Content**

**Instructional Hours / Week: 6**

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

**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	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

Course Code	Title	
18U4HRC202	Ability Enhancement Compulsory Course : <b>Human Rights and Constitution of India</b>	
Semester: II	Credits: 2	Max. Marks : 50

**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

**Offered by:**

**Course Content**

**Instructional Hours / Week: 2**

Unit	Description
I	<b>Human Rights and Conceptual Background of Human Rights</b> Definition, Meaning Inherent, inalienable, Universal, indivisible Values: Dignity, liberty, equality and justice.
	<b>Instructional Hours</b> 6
II	<b>Philosophical and Historical Perspectives</b> : Theories of Human Rights - Human Rights Movements- History of Human Rights Civilization
	<b>Instructional Hours</b> 6
III	HR for target population: Refugees, War victims, Prisoners, Custodial Violence Women and Children, Senior Citizens.
	<b>Instructional Hours</b> 6
IV	Human Rights and Duties in India Evolution : Independence Movement , Making of the constitution Indian Constitution : Fundamental Rights –directive Principles – Fundamental Duties.
	<b>Instructional Hours</b> 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.
	<b>Instructional Hours</b> 6
	<b>Total Hours</b> 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	Checked by	Approved by

Course Code	Title		
18U4HVVY201	Human Values and Yoga Practice I		
Semester: I & II	Credits: 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
I	<b>Human Values</b> -Introduction-Definition of Ethics and Values-Character and Conduct - Nature and Scope of Ethics.
<b>Instructional Hours 6</b>	
II	<b>Individual and Society</b> -Theories of Society-Social Relationships and Society-Empathy: Compassion towards other being -Environmental Ethics and Nature.
<b>Instructional Hours 6</b>	
III	Cultural Education - Purity India - Patriotism - Time management. Greatness of Womanhood - Food is medicine- Individual peace -World Peace.
<b>Instructional Hours 6</b>	
IV	Power of Meditation- Development of mind in stages - Mental Frequencies - Methods for Concentration. Meditation Practices - Surya namaskar.
<b>Instructional Hours 6</b>	
V	Simplified Physical Exercise – Kayakalpa Practices - Training for Potentialising the Mind.
<b>Instructional Hours 6</b>	
<b>Total Hours 30</b>	

**Textbook:**

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

Course designed by	Verified by	Checked by	Approved by

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

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

### Course Objective:

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

### Course Outcomes:

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
	<b>Instructional Hours</b>		<b>18</b>
II	Redemption of Preference Shares	1	3
	Debentures – issue – Redemption : Sinking Fund Method	1	4
	<b>Instructional Hours</b>		<b>18</b>
III	Preparation of Company Final Accounts with reference to Part II schedule VI of Indian companies (Amended) Act, Computation of Managerial Remuneration.	1	7
	<b>Instructional Hours</b>		<b>18</b>
IV	Amalgamation, Absorption and Reconstruction (Internal & External) (Simple problems only) – Liquidation of Companies	1	22
	<b>Instructional Hours</b>		<b>18</b>
V	Valuation of goodwill, Methods; Valuation of Shares, Need for valuation	1	11
	<b>Instructional Hours</b>		<b>18</b>
	<b>Total Hours</b>		<b>90</b>

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

### Text Book(s):

1. T.S.Reddy & A.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)**

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

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

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>20U3ACC307</b>	<b>Core Paper – VII Banking Theory Law and Practice</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (PA) / B.Com (Banking)]

### Course Objectives:

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

### Course Outcomes:

<b>CO1</b>	Knowledge on origin of banking sector
<b>CO2</b>	Capacity to operate bank accounts
<b>CO3</b>	Understand the process of cheques
<b>CO4</b>	Equip themselves in the formalities of Loans and Advances
<b>CO5</b>	Analyze the Banking Services

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Definition of banker and customer – Relationships banker and customer		
	– special features of RBI, Banking Regulation Act 1949	1	4
	RBI Credit Control Measure – Secrecy of customer Account.	1	3
<b>Instructional Hours</b>			<b>15</b>
II	Bank Pass book – Collecting Banker – banker lien.	1	3
	Opening of account – special types of customer – types of deposit	1	3
	<b>Instructional Hours</b>		<b>15</b>
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 – Dishonor of Cheques	1	6
	Refusal of payment of Cheques- Duties of holder & holder in due course	1	3
<b>Instructional Hours</b>			<b>15</b>
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
	<b>Instructional Hours</b>		<b>15</b>
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
	<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

### 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	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	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



<b>20U3CP308</b>	<b>Core Paper – VIII Industrial Law</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objectives:**

The course provides through knowledge on factories act, workmen compensation, payment of bonus act, employees provident fund and miscellaneous provisions and payment of gratuity act.

**Course Outcomes:**

<b>CO1</b>	Grasp the fundamental principles of factories act
<b>CO2</b>	Awareness of workmen compensations.
<b>CO3</b>	Ability to know the payment of bonus act
<b>CO4</b>	Knowledge on employers provident fund
<b>CO5</b>	Ability to know the payment of gratuity act

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Factories Act 1948	2	2
<b>Instructional Hours</b>			<b>15</b>
II	The Workmen Compensation Act 1923	1	2
<b>Instructional Hours</b>			<b>15</b>
III	The Payment of Bonus Act 1966	1	6
<b>Instructional Hours</b>			<b>15</b>
IV	The Employees Provident Funds	1	4
	Miscellaneous Provisions Act 1952	1	4
<b>Instructional Hours</b>			<b>15</b>
V	The Payment of Gratuity 1972	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** *Distribution of Marks: Theory 100 %*

**Text Book(s):**

1. N. D. Kapoor, Elements of Industrial Law, Sultan Chand & Sons, 2005.
2. P. P. S. Gogna, A Text Book of Mercantile Law”, S.Chand & Company Ltd New Delhi, 2008.

**Reference Book(s):**

1. N.D. Kapoor, Company Law, Sultan Chand & Sons, New Delhi, 2005.
2. P. L. Malik, Industrial Law, Eastern Book Company, 2003.

**Tools for Assessment (25 Marks)**

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U3ACA303</b>	<b>Allied Paper – III Managerial Economics</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

### Course Objective:

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

### Course Outcomes:

<b>CO1</b>	Find knowledge in economic theories and its application in business
<b>CO2</b>	Outline and analyze the market demand
<b>CO3</b>	Build decisions in production process
<b>CO4</b>	Test for pricing strategies and pricing decisions
<b>CO5</b>	Analyse operations of markets under varying competitive conditions

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
	<b>Instructional Hours</b>		<b>15</b>
<b>II</b>	Demand Analysis: Meaning, Determinants of Demand, Law of Demand and Types of Demand – Law of Diminishing Marginal Utility. Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand.	1	4
	Demand Forecasting	1	6
	Demand Distinctions	1	5
	<b>Instructional Hours</b>		<b>15</b>
<b>III</b>	Production: Factors of Production, Production Function.	1	7
	Type of cost of Production – Long run and Short run cost Curve		
<b>IV</b>	<b>Instructional Hours</b>		<b>15</b>
	Pricing Methods, Pricing Policies and Practices	3	19& 20
	Government intervention in Market	1	33
	MRPT Act 1969	1	35
<b>V</b>	<b>Instructional Hours</b>		<b>15</b>
	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
	<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

### Text Book(s):

1. S. Sankaran, **Managerial Economics**, Margham Publications, Chennai, 2014
2. S. Sankaran, **Business Economics**, Margham Publications, Chennai, 2014
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	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	L
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	M	M	L	H
<b>CO4</b>	M	M	M	M	M
<b>CO5</b>	M	H	H	M	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>20U3CPS301</b>	<b>Skilled Based Paper I - Digital Marketing</b>		
<b>Semester: III</b>	<b>Credits: 3</b>	<b>CIA: 20 Marks</b>	<b>ESE: 55 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

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

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
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
<b>Instructional Hours</b>			<b>12</b>
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
<b>Instructional Hours</b>			<b>12</b>
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
<b>Instructional Hours</b>			<b>12</b>
IV	Marketing channels: The Importance of marketing channels - Channel design decisions - Channel management decisions - Channel Conflict: Types, Causes and managing the conflict.	1	7
<b>Instructional Hours</b>			<b>12</b>
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
<b>Instructional Hours</b>			<b>12</b>
<b>Total Hours</b>			<b>60</b>

**NOTE:** Distribution of Marks: Theory 100 %

**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 BusinessEngagement. 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)**

CIAI	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

**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

Course Code	Title	
17U4NM3BT1	Basic Tamil I	
Semester: III	Credits : 2	CIA : 50 Marks

**Course Objective:**

தமிழ் மொழியைக் கற்பித்தல் - மொழித்திறனை வளர்த்தல்.

**Course Outcome:**

தமிழ் எழுத்துகள் அறிமுகம் செய்தல் மற்றும் வாசித்தல் ஆகியவற்றின் பயன்பாடு.

Department offered by: தமிழ்த்துறை

**Course Content**

Instructional Hours / Week: 2

Unit	Description	
<b>I</b>	<b>தமிழ்மொழியின் அடிப்படைக் கூறுகள்</b>	
	1. எழுத்துக்கள் - உயிரெழுத்துக்கள் - மெய்யெழுத்துக்கள் - உயிர் மெய்யெழுத்துக்கள்	
	<b>Instructional Hours</b>	<b>5</b>
<b>II</b>	<b>சொற்களின் வகைகள்</b>	
	1. பெயர்ச்சொற்கள் 2. வினைச்சொற்கள் 3. இடைச்சொற்கள் 4. உரிச்சொற்கள்	
	<b>Instructional Hours</b>	<b>10</b>
<b>III</b>	<b>தொடரமைப்பு</b>	
	1. எழுவாய் 2. செயப்படுபொருள் 3. பயனிலை	
	<b>Instructional Hours</b>	<b>5</b>
<b>IV</b>	<b>குறிப்பு எழுதுதல்</b>	
	தொடரமைப்பு பத்தி அமைப்பு	
	<b>Instructional Hours</b>	<b>5</b>
<b>V</b>	<b>பிழை நீக்கி எழுதுதல்</b>	
	1. ஒற்றுப்பிழை 2. எழுத்துப்பிழை	
	<b>Instructional Hours</b>	<b>5</b>
	<b>Total Hours</b>	<b>30</b>

**பார்வை நூல்கள்**

1. பவனந்தி முனிவர், நன்னூல் பூலியூர்க்கேசிகள் உரை, சாரதா பதிப்பகம், சென்னை

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
21U4NM3AT1	Part IV – Advanced Tamil - I	
Semester: III	Credits : 2	ESE : 50 Marks
(Common to all UG Programmes)		

**Course Objective :** புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல்- மொழித்திறன் மேம்படுத்தல்  
**Course Outcomes :**

CO1	புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல்
CO2	தொடர்மற்றும் பத்திகளில் பிழையின்றி எழுதச்செய்தல்
CO3	மொழியைப் பிழையின்றிப் பேச, எழுதும் திறன்பெறச் செய்தல்
CO4	கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல்.
CO5	படைப்பாக்கத்தின் அறிவுபெறச்செய்தல்.

**Offered by :** தமிழ்த்துறை

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

Unit	Description	Instructional Hours
I	<b>புதுக்கவிதை</b>	
	1. பாரதியார்-புதுமைப்பெண் 2. பாரதிதாசன் - இருண்ட வீடு	10
II	<b>பிழைநீக்குதல்</b>	
	1. வார்த்தைப் பிழைநீக்கம் 2. தொடர்பிழைநீக்கம் 3. பத்தி எழுதச்செய்தல்	5
III	<b>இலக்கணப் பயிற்சி அளித்தல்</b>	
	1. தொகைநிலைத் தொடர் 2. தொகாநிலைத் தொடர் 3. ஆகுபெயர், ஆகுபெயர்வகைகள்	5
IV	<b>கடிதம் எழுதுதல்</b>	
	1. பாராட்டுக்கடிதம் 2. நன்றிக்கடிதம் 3. அழைப்புக்கடிதம் 4. அலுவலகக் கடிதம்	5
V	<b>இலக்கியவரலாறு</b>	
	1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. பாரதியார்-குறிப்புவரைக. 3. பாரதிதாசன் -குறிப்புவரைக.	5
<b>Total Hours</b>		<b>30</b>

**பாடத்தொகுப்பு**

இளங்கலைமுதலாம் ஆண்டுதமிழ் மாணவர்களுக்குரிய பாடநூல் “திரட்டு”  
 தொகுப்பு: தமிழ்த்துறை, நேருகலைமற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர் - 105

**பார்வை நூல்கள்**

1. பாரதியார்- பாரதியார்கவிதைகள், அபிராமிபதிப்பகம், 7- பி, கொடிமரத் தெரு, சென்னை- 013

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:**

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

**Course Content**

**Instructional Hours / Week : 2**

Unit	Description	
<b>I</b>	<p><b>Conceptual Framework</b>  <b>Consumer and Markets:</b> 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, labeling and packaging along with relevant laws, Legal Metrology.</p> <p>Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process</p>	
<b>Instructional Hours</b>		<b>6</b>
<b>II</b>	<p><b>The Consumer Protection Law in India</b>  <b>Objectives and Basic Concepts:</b>  Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice.</p>	
<b>Instructional Hours</b>		<b>6</b>
<b>III</b>	<p><b>Grievance Redressal Mechanism under the Indian Consumer Protection Law</b>  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.</p>	
<b>Instructional Hours</b>		<b>6</b>
<b>IV</b>	<p><b>Role of Industry Regulators in Consumer Protection</b>  i. Telecommunication: TRAI  ii. Food Products: FSSAI  iii. Insurance : IRDA and Insurance Ombudsman</p>	
<b>Instructional Hours</b>		<b>6</b>

V	<b>Contemporary Issues in Consumer Affairs</b>	
	<b>Consumer Movement in India:</b> Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing.	
	<b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.	
	<b>Instructional Hours</b>	<b>6</b>
	<b>Total Hours</b>	<b>30</b>

**Text book :**

“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 HOD	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	<b>Educational Philosophy of Gandhiji :</b> 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
<b>Instructional Hours</b>	
<b>6</b>	
II	<b>Gandhian Concept of Correlation of Studies -</b> 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
<b>Instructional Hours</b>	
<b>6</b>	
III	<b>Gandhiji's View on Truth and Non-Violence :</b> 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.
<b>Instructional Hours</b>	
<b>6</b>	
IV	<b>Mahatma Gandhi's Views on Women :</b> 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.
<b>Instructional Hours</b>	
<b>6</b>	
V	<b>Gandhiji's View on Democracy (Gram Swaraj) :</b> City and Village - Gram Swaraj - Critique of Industrialisation - Critique of Machinery
<b>Instructional Hours</b>	
<b>6</b>	
<b>Total Hours</b>	
<b>30</b>	

### Text Book(s):

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

Course Designed by	Verified by HOD	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
<b>I</b>	<b>Laws, Legal System and Change</b> Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms – Laws and Social Context - Constitutional and Legal Framework	2	2
	<b>Instructional Hours</b>		<b>6</b>
<b>II</b>	<b>Politics of land and gender in India</b> Land as Productive Resources	1	5
	Locating Identities – Women's Claims to Land – Right to Property - Case Studies	1	6,7
	<b>Instructional Hours</b>		<b>6</b>
<b>III</b>	<b>Women's Rights: Access to Justice</b> 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
	<b>Instructional Hours</b>		<b>6</b>
<b>IV</b>	<b>Women's Rights</b>		
	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
	<b>Instructional Hours</b>		<b>6</b>

V	<b>Special Women Welfare Laws</b> 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
	<b>Instructional Hours</b>		<b>6</b>
	<b>Total Instructional Hours</b>		<b>30</b>

**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 HOD	Checked by	Approved by

<b>20U3CPC409</b>	<b>Core Paper - IX Executive Business Communication</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 25Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	Competent in oral, written & Visual Communication
<b>CO2</b>	Skill to apply appropriate communication technique
<b>CO3</b>	Use modern technology in business Correspondence.
<b>CO4</b>	Acquire minutes, agenda and report writing skills
<b>CO5</b>	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 and Importance of Effective Business Communication	1	1
	Business Letters: Need – Functions – Kinds – Essentials of effective business – Layout	1	12,13,14
	Modern Communication Methods	1	OC7
	<b>Instructional Hours</b>		<b>12</b>
II	Trade enquiries – Orders and their execution – Credit and Status enquiries – Complaints and Adjustments	2	8-11
	Collection letters - Sales letters - Circular letters	2	13,16,17
	<b>Instructional Hours</b>		<b>12</b>
III	Banking Correspondence	2	18
	Insurance Correspondence	2	19
	Agency Correspondence	2	20
	<b>Instructional Hours</b>		<b>12</b>
IV	Company Secretarial Correspondence	2	25
	E- Mail Correspondance	2	
	Minutes, Agenda and Report – writing	2	24
	<b>Instructional Hours</b>		<b>12</b>
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
	<b>Instructional Hours</b>		<b>12</b>
<b>Total Hours</b>			<b>60</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Rajendra Paul & J.S. Kolrahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2006.
2. Asha Kaul, 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. Rodriquez, Executive Business Communication, Vikas Publications, 2013.
3. Kathiresan Dr. Radha, Business Communication, Prassanna & Co, Chennai, 2008

**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	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



<b>20U3CPC410</b>	<b>Core Paper – X Advanced Accountancy</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	To create awareness of accounts related partnership
<b>CO2</b>	Ability to prepare depreciation accounts
<b>CO3</b>	Knowledge on Branch Accounting and Departmental Accounts
<b>CO4</b>	Prepare hire purchase and installment system accounts
<b>CO5</b>	Knowledge on Royalties and Leasing Concepts

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 6**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Partnership Accounts – Introduction- features- Fixed and Fluctuating Capital – Division of Profits – Past Adjustments – Guarantee of profits	2	7
	Final accounts of Partnership firm	3	10
	<b>Instructional Hours</b>	<b>18</b>	
<b>II</b>	Depreciation – Concepts – Causes for depreciation – Methods of Depreciation	1	4
	Reserves and Provisions	2	10
	<b>Instructional Hours</b>	<b>18</b>	
<b>III</b>	Branch Accounts : Meaning – Dependent branches – Independent branches – Final Account System	2	16
	Departmental Accounting – Methods and techniques of departmental accounting – Apportionment of expenses	2	17
	<b>Instructional Hours</b>	<b>18</b>	
<b>IV</b>	Hire Purchase System – Accounting Treatments for hire purchase system	2	17
	Installment Purchase system – Accounting treatments – Differences between Hire purchase system and Installment system	2	18
	<b>Instructional Hours</b>	<b>18</b>	
<b>V</b>	Royalties and Sub-lease	2	19
	Relevant Accounting Standards		
	<b>Instructional Hours</b>	<b>18</b>	
		<b>Total Hours</b>	<b>90</b>

**Note : Distribution marks – 20% theory and 80% problems.**

**Text Book(s):**

1. Jain and Narang, **Advanced Accounting**, Kalyani Publishers, Chennai, 2015
2. T.S Reddy and Murthy, **Financial Accounting**, Margham Publications, Chennai, 2014.

**Reference Book(s):**

1. Gupta R.L & Radhasamy, **Advanced Accounting**, Sultanchand & Sons, New Delhi, 2010.
2. T.S Grewal, **Advanced Accounting**, S Chand & Company Ltd, New Delhi, 2016.

**Tools for Assessment (25 Marks)**

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

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	H	H	H
<b>CO2</b>	L	M	M	H	M
<b>CO3</b>	M	M	H	M	H
<b>CO4</b>	M	M	M	H	M
<b>CO5</b>	H	M	H	M	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>19U3CPC411</b>	<b>Core Paper – XI Principles of Auditing</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

To familiarize the students with the Principles of Auditing and to create a interest in the minds of students towards Auditing Profession:

**Course Outcomes:**

<b>CO1</b>	Explain the fundamental concept of Auditing
<b>CO2</b>	Take part in Vouching various transactions
<b>CO3</b>	Ability to do Verification and Valuation of Assets and Liabilities
<b>CO4</b>	Outline the Auditor's Duties and Liabilities
<b>CO5</b>	Knowledge on Investigation and Electronic Auditing

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations	1	1
	Qualities of an Auditor	1	4
	<b>Instructional Hours</b>		<b>12</b>
<b>II</b>	Internal Control – Elements of Internal Control - Internal Check and Internal Audit	1	14
	Vouching – Voucher – Vouching of Cash Book	1	16
	Vouching of Trading Transactions	1	17
	Vouching of Impersonal Ledger	1	18
	<b>Instructional Hours</b>		<b>12</b>
<b>III</b>	Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities	1	19
	Depreciation – Reserves -Provisions – Secret Reserves	1	20,21
	<b>Instructional Hours</b>		<b>12</b>
<b>IV</b>	Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor	1	22
	Share Capital and Share Transfer Audit – Audit Report – Contents and Types	1	24
	<b>Instructional Hours</b>		<b>12</b>
<b>V</b>	Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act	1	34
	<b>Instructional Hours</b>		<b>12</b>
	<b>Total Hours</b>		<b>60</b>

**Text Book(s):**

1. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, **Practical Auditing**, S. Chand & Company Ltd, 2013.

**Reference Book:**

1. Kamal Gupta & Ashok Arora, **Fundamentals of Auditing**, Tata Mcgraw- Hill Publications, New Delhi, 2004.
2. Ravinder Kumar & Virender Sharma, **Auditing: Principles and Practice**, PHI Publishers, 2015.
3. Dingar Pagar, **Auditing**, S.Chand & Co., New Delhi, 2015.

**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	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

<b>20U3CPP412</b>	<b>Core Paper – XII Computer Application Practical – II : Computerized Accounting (Tally with GST)</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 40 Marks</b>	<b>ESE: 60 Marks</b>

**Course Objective:**

This Course provides a complete knowledge on Tally with GST

**Course Outcomes:**

<b>CO1</b>	Understand the functions of Tally
<b>CO2</b>	Ability to maintain accounts
<b>CO3</b>	Able to prepare financial reports
<b>CO4</b>	Support the management in financial decision making
<b>CO5</b>	Aware about calculation of GST in Tally

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>S. No.</b>	<b>Experiment</b>
	Tally with GST
1	Create a Company with all the relevant details
2	Create the ledgers under appropriate predefined groups (Minimum of 30 Ledgers)
3	Create accounting Vouchers and Alteration
4	Inventory Information – Prepare Stock Summary (Minimum of 10 Items)
5	Inventory Information – Godown Creation and Alteration
6	Demonstrate F11 Features Accounting Features
7	Preparation of Final Accounts – Show Profit and Loss & Balance Sheet
8	Show the Bills Receivables and Payable books
9	Calculation of GST (IGST, CGST & SGST)
10	Create Stock Group and Stock Items for GST Compliance
11	Create Sales Ledger – Including GST - Sales
12	Create Purchase Ledger – Including GST - Purchase
	Total Hours 60

**Tools for Assessment (40 Marks)**

Program Design	Presentation of Output	Test I	Test II	Observation Note	Attendance	Total
5	5	10	10	7	3	40

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	L	L	M	H
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	M	M	M	H
<b>CO4</b>	H	M	M	M	H
<b>CO5</b>	H	M	M	M	H

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>19U3ACA404</b>	<b>Allied – IV Company Law and Secretarial Practice</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:**

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

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Company –Definition –Characteristics –Kinds –Privileges of Private Company	1	1, 3
	Formation of a Company	1	4
<b>Instructional Hours</b>			<b>12</b>
<b>II</b>	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
<b>Instructional Hours</b>			<b>12</b>
<b>III</b>	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
<b>Instructional Hours</b>			<b>12</b>
<b>IV</b>	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
<b>Instructional Hours</b>			<b>12</b>
<b>V</b>	Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the	1	15

company meetings		
Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.	1	10
<b>Instructional Hours</b>		<b>12</b>
<b>Total Hours</b>		<b>60</b>

**Text Book(s):**

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

**Reference Book(s):**

1. Bagriai 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)**

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	H	M	H	M	M

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

Course Designed by	Verified by HOD	Checked by	Approved by



<b>20U4ACS402</b>	<b>Skilled Based Paper – II Quantitative Aptitude for Skill Enhancement</b>		
<b>Semester: IV</b>	<b>Credits: 3</b>	<b>CIA: 20 Marks</b>	<b>ESE: 55 Marks</b>

(Common to B.Com / B.Com (PA) / 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 Outcomes:**

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

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

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

**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)

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
4	4	5	2	2	3	20

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	L	M
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	H	M	M	H	L
<b>CO4</b>	H	H	H	L	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title	
19U4NM4BT2	PartIV –Basic Tamil - II	
Semester: IV	Credits: 2	CIA : 50 Marks

(Common to all UG Programmes)

**Course Objective:** அற இலக்கியங்களை அறிமுகப்படுத்தல்**Course Outcomes:**

CO1	நீதிநூல்களின் வழி போதனைகளை மாணவர்களுக்கு எடுத்துரைத்தல்
CO2	திருக்குறளின் சிறப்புகளை எடுத்துரைத்தல்
CO3	நீதிக்கதைகளைக் கூறுவதன் மூலம் மாணவர்களுக்கு நற்ச்சிந்தனைகளை வளர்த்தல்
CO4	கிராமியக் கதைகளைக் கூறுவதன் மூலம் மாணவர்களுக்கு நல் அறிவை வளர்த்தல்
CO5	தமிழ் ஆங்கில மொழிப் பயிற்சியின் மூலம் இருமொழித்திறனை வளர்த்தல்

**Offered by:** தமிழ்த்துறை**Course Content****Instructional Hours / Week: 2**

Unit	Description
I	<b>நீதிநூல்கள்</b>
	1. பாரதியார் - ஆத்திச்சூடி - முதல் 12 வரிகள் 2. கொன்றைவேந்தன் முதல் 7 வரிகள்
<b>Instructional Hours 10</b>	
II	<b>திருக்குறள்</b>
	கடவுள் வாழ்த்து - அகரமுதலானத் தொடங்கும்... அதி. - 1 குறள் - 1 வான் சிறப்பு - நீரின்றி அமையாது உலகு... அதி. - 2 குறள் - 10 அன்புடைமை - அன்பின் வழியது உயிர்நிலை... அதி. - 8 குறள் - 10 கல்வி - கண்ணுடையார் என்பர் ..... அதி. - 40 குறள் - 3 இனியவை கூறல் - இனிய உளவாக இன்னாத... அதி. - 10 குறள் - 10
<b>Instructional Hours 5</b>	
III	<b>நீதிக்கதைகள்</b>
	முல்லாவின் வேடிக்கைக் கதைகள், பீர்பால் கதைகள்
<b>Instructional Hours 5</b>	
IV	<b>கிராமியக் கதைகள்</b>
	1. பரமார்த்தகுருகதைகள் 2. நாட்டுப்புறக் கதைகள் அறிமுகம்
<b>Instructional Hours 5</b>	
V	<b>மொழிப் பயிற்சி</b>
	1. பிறமொழிச் சொற்களுக்கு தமிழ்ச்சொல் எழுதுதல் 2. தன்விவரம் எழுதுதல் 3. எங்கள் கல்லூரி
<b>Instructional Hours 5</b>	
<b>Total Hours 30</b>	

**பாடத்தொகுப்பு :**

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “அரிச்சுவடி”

**தொகுப்பு:** தமிழ்த்துறை, நேருகலை அறிவியல் கல்லூரி, கோயம்புத்தூர்.

**பார்வைநூல்கள் :**

1. ஓளவையார் ஆத்திச்சூடி மணிவாசகர் பதிப்பகம்,கோயம்புத்தூர் இராஜவீதி- 01.
2. திருக்குறள் - பரிமேலழகர் உரை,மணிவாசகர் பதிப்பகம்,சென்னை -600018.
3. முல்லாவின் வேடிக்கைக் கதைகள் - முல்லைபி.எல்.முத்தையாசென்னை- 007.
4. நாட்டுப்புறவியல் ஓர்ஆய்வு-ச.சக்திவேல் பாரிநிலையம்,சென்னை-01

**Tools for Assessment (50 Marks)**

CIA I	CIA II	CIA III	Writing Skills	Reading Skills	Translation Knowledge	Total
8	8	10	8	8	8	50

**Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	H	-	H	M	H	H	L	-	-	M	H
CO2	-	-	H	-	H	H	M	H	-	-	-	-	-
CO3	-	-	M	-	M	H	M	H	-	-	H	-	-
CO4	-	-	M	-	L	M	H	M	M	-	-	M	-
CO5	-	-	H	-	H	M	H	H	-	M	-	-	H

H-High;M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
19U4NM4AT2	Part IV – Advanced Tamil - II	
Semester: IV	Credits : 2	ESE : 50 Marks

(Common to all UG Programmes)

**Course Objective :** தமிழ்நூல்களின் வழி அறச்சிந்தனைகளை உருவாக்குதல்  
செம்மொழியினைச் செம்மைப்படுத்துதல்.

**Course Outcomes :**

CO1	அறச் சிந்தனைகளை மாணவர்களுக்கு ஏற்படுத்துதல்
CO2	தமிழ் சிறுகதைகளின் மூலம் நல்லசிந்தனைகளை உருவாக்குதல்
CO3	மொழியைப் பிழையின்றிப் பேச, எழுதும் திறன் பெறச் செய்தல்
CO4	இலக்கண அறிவை வளர்ப்பதன் மூலம் மரபுப் பிழையின்றி பேசவும், எழுதும் திறனை வளர்த்தல்
CO5	படைப்பாக்கத்திற்கு அறிவுபெறச் செய்தல்.

**Offered by :** தமிழ்த்துறை

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

Unit	Description	Instructional Hours
I	பதினெண்கீழ்க்கணக்கு நூல்- திருக்குறள்	
	1. வாய்மை	
	2. கூடாநட்பு	
	3. செய்நன்றியறிதல்	
		10
II	சிறுகதை	
	வெ. இறையன்பு-பூனாத்தி சிறுகதைகள்	
	1. விடுகதை	
	2. நண்பர்கள்	
		5
III	எழுத்துப்பிழைநீக்கவழிகள்	
	1. சொற்களைச் சரியாகப் பயன்படுத்தும் முறை	
	2. வினைச் சொற்கள், பெயர்ச்சொற்கள்	
		5
IV	வழக்கறிதல்	
	1. மரபுவழக்கு	
	2. இயல்புவழக்கு	
	3. தகுதிவழக்கு அறிதல்	
		5
V	படைப்பாற்றல் பயிற்சி	
	கவிதை-சிறுகதை-நூல் மதிப்பீடு எழுதுதல்	
		5
		30

**பாடத்தொகுப்பு**

இளங்கலை முதலாம் ஆண்டு தமிழ் மாணவர்களுக்குரிய பாடநூல் “திரட்டு”

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர் - 105

**பார்வை நூல்கள்**

1. திருக்குறள் – பரிமேலழகர் உரை, மணிவாசகர்பதிப்பகம், சென்னை – 018
2. தமிழண்ணல் புதியநோக்கில் தமிழ் இலக்கிய வரலாறு மீளாட்சி புத்தகநிலையம், மதுரை – 001.
3. அ.கி. பரந்தாமனார் – நல்லதமிழ் எழுதுவேண்டுமா? அல்லிநிலையம், சென்னை – 600 007.
4. பவனந்தி முனிவர், நன்னூல் பூலியூர்க்கேசிகன் உரை, சாரதாபதிப்பகம், சென்னை – 040
5. வெ. இறையன்பு-பூனாத்தி, கவிதாபதிப்பகம், சென்னை.

**Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	H	-	H	H	M	H	-	-	-	-	M
<b>CO2</b>	-	-	H	-	M	L	H	M	-	-	H	-	-
<b>CO3</b>	-	-	H	-	H	L	H	H	-	-	-	H	-
<b>CO4</b>	-	-	M	-	M	L	H	H	-	-	-	-	-
<b>CO5</b>	-	-	H	-	H	M	H	M	-	L	-	-	M

H-High;M-Medium; L-Low

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

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 :** “ General Awareness” , compiled by Nehru Arts and Science College, Coimbatore

Course Designed by	Verified by HOD	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

<b>CO 1</b>	To become more aware of their self and their relationships and would have better reflective and discerning ability.
<b>CO 2</b>	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.
<b>CO 3</b>	To enable students to lead a practical life adding value to human relations.
<b>CO 4</b>	To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation

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

Unit	Description	Text Book	Chapter
<b>I</b>	<b>Self-realization and Human Values-</b> Self-realization and Harmony-Rules and Regulations-Rights and Duties-Good and Obligation-Integrity and Conscience. <b>Obligation to Family-</b> Trust and Respect -Codes of Conduct -Citizens Charter - Emotional Intelligence.	1	1,4
<b>Instructional Hours</b>			<b>6</b>
<b>II</b>	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
<b>Instructional Hours</b>			<b>6</b>
<b>III</b>	Eradication of worries - Maintaining youthfulness - Greatness of friendship – Refinement of worries - Neutralization of	1	2,3



	anger- Intelligent quotient (IQ), Emotional quotient (EQ), Spiritual Quotient (SQ)		
	<b>Instructional Hours</b>		<b>6</b>
<b>IV</b>	Standing Posture: Tadasana, Padahasthasana, Virabhadrasana; Sitting posture: Ustrasana, Ardha Matsyendrasana, Paschimottanasana.	2	4,5
	<b>Instructional Hours</b>		<b>6</b>
<b>V</b>	Supine posture: Sarvangasana, Halasana, Chakrasana. Prone posture: Bhujangasana, shalabhasana; Dhanurasana; Balancing postures: Vrikshasana, Natarajasana, Utkatasana; Pranayama: Bhastrika, Bhramari, NadiShodhan.	2	6,9
	<b>Instructional Hours</b>		<b>6</b>
	<b>Total Hours</b>		<b>30</b>

**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 HOD	Checked by	Approved by

<b>20U3ACC513</b>	<b>Core Paper – XIII Management Accounting</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

### Course Objective:

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

### Course Outcomes:

<b>CO1</b>	Ability to differentiate Financial, Cost and Management Accounting
<b>CO2</b>	To know the ratio position of the company
<b>CO3</b>	Analyze the Fund Flow and Cash Flow
<b>CO4</b>	To know the support of marginal costing in financial decisions for management
<b>CO5</b>	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. Tools and Techniques of Management Accounting	1	1(1)
	Financial statement Analysis and Interpretation – trend analysis, comparative and common size statements	2	2
<b>Instructional Hours</b>			<b>15</b>
II	Ratio Analysis – uses - Analysis of liquidity – Solvency, Profitability and Activity Ratios. Construction of Balance Sheet	2	3
<b>Instructional Hours</b>			<b>15</b>
III	Funds Flow Analysis	1	5(23)
	Cash Flow Analysis	2	5
<b>Instructional Hours</b>			<b>15</b>
IV	Marginal costing and Break Even Analysis – Significance and limitations of marginal costing	2	7
	Managerial applications of marginal costing	2	7
<b>Instructional Hours</b>			<b>15</b>
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
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**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. Chennai, 2013.

**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	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

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

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

Course Designed by	Verified by HOD	Checked by	Approved by

<b>19U3CPC514</b>	<b>Core Paper – XIV Business Research Methods</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

To enable the students to understand the research methods, sampling techniques, analysis and interpretation of data and the application of research.

**Course Outcomes:**

<b>CO1</b>	Familiar in research process
<b>CO2</b>	To know the process of data collection.
<b>CO3</b>	Develop skills to explore scaling techniques and report writing.
<b>CO4</b>	Knowledgeable in various quantitative and qualitative research techniques.
<b>CO5</b>	Acquire the skills on statistical tools

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research	1	1
	Research process Identification, Selection and formulation of research problems – Hypothesis – Research design.	1	1
<b>Instructional Hours</b>			<b>15</b>
<b>II</b>	Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection	1	5
	Interview schedule _ Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.	1	6
<b>Instructional Hours</b>			<b>15</b>
<b>III</b>	Measurement and scaling techniques – Processing and analysis of data	2	1
	Editing and coding – Transcription and Tabulation – Statistical tools used in research	2	2
	Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports	2	3
<b>Instructional Hours</b>			<b>15</b>
<b>IV</b>	Measures of Central tendency – Standard deviation – Correlation – simple correlation	2	4
	Auto correlation – Regression – Multiple regression.	2	5
<b>Instructional Hours</b>			<b>15</b>
<b>V</b>	Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes,	2	6
	analysis of variants – Chi-square test	2	7
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

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

**Text Book(s):**

1. C.R. Kothari, Research Methodology (Methods and Techniques), New Age International, 2007.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi, 2014.

**Reference Book(s):**

1. Kerlinger, F.N., & Lee, H.B., Foundations of Behavioural Research, (Fourth Edition), 2000.
2. Harcourt Inc. Rubin, Allen & Babbie, Earl, Essential Research Methods for Social Work, Cengage Learning Inc., USA., 2009.
3. Bryman, Alan & Bell, Emma, Business Research Methods, (Third Edition), Oxford University Press. 2011.

**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	H
CO2	H	M	L	H	H
CO3	H	M	M	M	L
CO4	H	M	M	L	M
CO5	M	H	M	L	L

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

Course Designed by	Verified by HOD	Checked by	Approved by

<b>20U3CPC515</b>	<b>Core Paper – XV Income Tax Law and Practice – I</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	Identify the residential status
<b>CO2</b>	Able to calculate Income from salary and house property
<b>CO3</b>	Capacity to compute income from profession and business
<b>CO4</b>	Ability to know income from other sources & Capital Gains
<b>CO5</b>	To know the various deduction and Construct tax liability

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 6**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>II</b>	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
<b>Instructional Hours</b>			<b>18</b>
<b>III</b>	Income under the heads of Business – Computation of Business income	2	1
	Computation of Professional income	2	2
<b>Instructional Hours</b>			<b>18</b>
<b>IV</b>	Computation of Income from other Sources	2	4
	Capital Gain - Set-off and carry forward of losses	2	5
<b>Instructional Hours</b>			<b>18</b>
<b>V</b>	Computation of Total Taxable Income	2	6
	Deductions u/s Section 80, TDS and E- Filing of returns	2	7
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

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

**Text Book(s)**

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

**Reference Book(s):**

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

**Tools for Assessment (25 Marks)**

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	M
<b>CO2</b>	H	M	H	M	H
<b>CO3</b>	H	M	M	H	M
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	H	M	H	M	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>20U3CPC516</b>	<b>Core Paper – XVI Financial Reporting</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

To provide students in-depth technical and conceptual knowledge of advanced Accounting by developing skill in analyzing, deconstructing and determining conceptual shifts in Financial Reporting Standards (FRS)

**Course Outcomes:**

<b>CO1</b>	Ability to understand the basic conceptual framework
<b>CO2</b>	Knowledge on Regulatory Framework
<b>CO3</b>	Construct balances in consolidated financial statements
<b>CO4</b>	Analyze the financial performance
<b>CO5</b>	Know ledge on financial statement and interpretations

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Conceptual Frame work for financial reporting: The need for conceptual frame work- Understand ability, relevance and comparability-recognition	1	1
<b>Instructional Hours</b>			<b>15</b>
II	A Regulatory Framework for Financial Reporting: Reasons for the existence of a regulatory framework – the standard setting process – specialized, not-for-profit, and public sector entities.	1	3
<b>Instructional Hours</b>			<b>15</b>
III	Financial Statements: Statement of cash flows – Accounting for inventory – Financial assets and financial liabilities – Leases – Provisions – contingent assets and contingent liabilities	1	5
<b>Instructional Hours</b>			<b>15</b>
IV	Reporting Financial Performance: Regulatory requirements relating to the preparation of financial statements – taxation - structure and contents of financial statements presented under IFRS.	1	7
<b>Instructional Hours</b>			<b>15</b>
V	Analysing and Interpreting Financial Statements: Limitations of financial statements – Computation of financial ratios – analysis and interpretation of an entity's financial statements - Accounting and Auditing Standards	1	9
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

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

**Text Book(s):**

1.Bill Collins.B and William McKeith.J, Financial Accounting and Reporting, McGraw-Hil Eduction,3rd edition, 2014.



**Reference Book(s):**

1. Daniel.W.Collins, W.Bruce Johnson, Financial Reporting and Analysis, Mc Graw-Hill Education 2014.

**Tools for Assessment (25 Marks)**

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

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

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

19U3CPE501	Elective Paper I (A) Financial Management		
Semester: V	Credits: 4	CIA: 25 Marks	ESE: 75 Marks

**Course Objective:**

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

**Course Outcomes:**

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: 5

Unit	Description	Text Book	Chapter
I	Finance Function: Meaning-Definition and Scope of finance functions	1	1
	Objectives of Financial Management- profit and wealth maximisation	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		
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		
IV	Cash Management: Motives for Holding cash – Objectives & Strategies of cash management.	1	14
	Receivables Management : Objectives – Credit Policies	1	15
	Instructional Hours		
V	Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting	2	D - 5
	Instructional Hours		
Total Hours			75

**NOTE:** Distribution of Marks: Theory 40 % and Problem 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. 7<sup>th</sup> Edition, 2014
2. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons educational Publishers, New Delhi, 10<sup>th</sup> Edition, 2005.

**Reference Book(s) :**

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

**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	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

<b>20U3CPE502</b>	<b>Elective Paper I (B)</b> <b>Corporate Governance and Business Ethics</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

To acquaint knowledge about the Corporate Governance and Business Ethics

**Course Outcomes:**

<b>CO1</b>	Understand the concept of Corporate Governance
<b>CO2</b>	Able to know the Corporate Governance System
<b>CO3</b>	Knowledge on Professional Ethics
<b>CO4</b>	Ability to know business ethics
<b>CO5</b>	Acquire knowledge on Ethics and Business system

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Corporate Governance – Code of Corporate Practices	1	1
	Social Responsibility of Corporate, Corporate Social Reporting	1	1
	Corporate Governance and the Role of Board of Directors	2	3
<b>II</b>	Corporate Governance System worldwide – Corporate Disclosure and Investor Protection	1	11
	Corporate Disclosure and Investor Protection in India	2	10
	Instructional Hours		15
<b>III</b>	Corporate Governance and Professional Ethics	2	4
	Ethical Issues related to Advertisements, Finance and Investment	2	2
	Problems relating to stress in Corporate management and Protection of Stakeholders	1	30,31
	Instructional Hours		15
<b>IV</b>	Business Ethics – Nature – Scope – Purpose of ethics	1	14
	Importance of Ethics – Moral standards – Ethical Principles in Business	1	15
	Instructional Hours		15
<b>V</b>	Ethics and Business system – Markets – Environment – Trade – Consumer Production and Marketing	2	5
	Instructional Hours		15
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Mathur UC, Corporate Governance & Business Ethics, Vikas Publishing House Private Ltd, New Delhi, 8<sup>th</sup> Edition, 2003.
2. Laura P Hartman Abha Chatterjee, Business Ethics, Sultan Chand & Sons educational Publishers, 2004.

**Reference Book(s):**

1. Chakarabarty, Values and Ethics for Organizations, OUP/OIP New Delhi, 10<sup>th</sup> Edition, 2005

**Tools for Assessment (25 Marks)**

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

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	M	M	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	M	M	M
<b>CO5</b>	H	M	M	M	L

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U3ACE503</b>	<b>Elective Paper I (C) - Consumer Affairs</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

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

### Offered by: Commerce

### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	<b>Conceptual Framework:</b> <b>Consumer and Markets:</b> 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
	<b>Experiencing and Voicing Dissatisfaction:</b> 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
<b>Instructional Hours</b>			<b>15</b>
II	<b>The Consumer Protection Law in India :</b> 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
	<b>Organizational set-up under the Consumer Protection Act:</b> 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
<b>Instructional Hours</b>			<b>15</b>
III	Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Ground of filing a complaint; Limited Period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief / Remedy available; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious	1	6

	complaints; Offences and Penalties		
	<b>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:</b> Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	1	7
	<b>Instructional Hours</b>		<b>15</b>
IV	<b>Role of Industry Regulators in Consumer Protection :</b> 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
	<b>Instructional Hours</b>		<b>15</b>
V	<b>Contemporary Issues in Consumer Affairs :</b> 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
	<b>Quality and Standardization: Voluntary and Mandatory standards;</b> Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview	1	14
	<b>Instructional Hours</b>		<b>15</b>
	<b>Total Hours</b>		<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, Consumer Affairs, Universities Press, 2007.

**Reference Book(s):**

1. Choudhary, Ram Naresh Prasad, Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd, 2005.
2. G. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges,
3. 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

**Tools for Assessment (25 Marks)**

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

## Mapping

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>



20U4CPS503	Skilled Based Paper – III Strategic Management		
Semester: V	Credits: 3	CIA: 20 Marks	ESE: 55 Marks

**Course Objective:**

To understand the general and competitive business environment.

**Course Outcomes:**

CO1	Understand the nature of strategic management
CO2	To Analyze Corporate strategy
CO3	Construct Generic strategic alternatives and alliance
CO4	Knowledge on functional strategies and implementation
CO5	To understand evaluation and strategic control

Offered by: Commerce

**Course Content**

Instructional Hours / Week: 4

Unit	Description	Text Book	Chapter
I	Strategy – Meaning, Definition, Elements of strategy- mission, vision, objectives, goals, targets, types of levels of strategy	1	4
	Introduction to strategic Management-Meaning, Definition, benefits of strategic management; Strategic management process.	1	3
<b>Instructional Hours</b>			<b>12</b>
II	Corporate strategy - nature and scope - process of strategic planning - formulation of strategy - project life cycle - portfolio analysis: BCG matrix - G.E matrix - step high strategy – directional policy matrix strategic management - strategic decision making - business level sub strategies.	2	5
<b>Instructional Hours</b>			<b>12</b>
III	Generic strategic alternatives - horizontal, vertical diversification - active and assive alternatives.	1	4
	Strategic Alliances: Frame work for strategic alliances –3PL –merits and demerits	1	3
<b>Instructional Hours</b>			<b>12</b>
IV	Functional Strategies Marketing, production/operations and R&D plans and polices. Functional strategies: Personnel and financial plans and policies	2	5
	Strategy Implementation: elements of strategy - leadership and organizational climate - planning and control of implementation- Issues in strategy implementation	1	4
<b>Instructional Hours</b>			<b>12</b>
V	Strategic Evaluation and Change: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.- Strategic Edge -Strategic Change	1	5
<b>Instructional Hours</b>			<b>12</b>
<b>Total Hours</b>			<b>60</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. P. SubbhaRao, Business Policy and Strategic Management, Himalaya Publishing House, 2007.
2. David, Fred. R. Strategic Management - Concepts and Cases, 15th Edition, PHI Learning Private Ltd.2014.

**Reference Book(s):**

1. P. Srinivasan, Strategic Management the Indian Context, Prentice Hall of India Pvt Ltd, 2006.
2. M.Jegarathinam, Business Policy & Strategic Management, Himalaya Publishing House, 2007.

**Tools for Assessment (20 Marks)**

<b>CIAI</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
4	4	5	2	2	3	20

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	M	L	H	H
<b>CO3</b>	H	H	M	M	L
<b>CO4</b>	H	M	M	L	M
<b>CO5</b>	H	H	M	M	L

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>19U3CPC617</b>	<b>Core Paper – XVII Auditing and Assurance</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

To enrich the students to gain working knowledge of generally accepted auditing procedures and techniques

**Course Outcomes:**

<b>CO1</b>	Knowledge on Auditing and Assurance Standards
<b>CO2</b>	Knowledge on Auditing documents
<b>CO3</b>	Skill to obtain and verify Supporting Documents
<b>CO4</b>	Capacity to do test checking
<b>CO5</b>	Ability to audit different types of Undertakings

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Auditing Concepts –Basic Principles governing an audit, Ethical principles and concept of Auditors Independence, Relationship of auditing with other disciplines.	1	2
	Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.	1	1
<b>Instructional Hours</b>			<b>15</b>
<b>II</b>	Auditing Engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work.	1	3
	Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>III</b>	Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re – computation, Analytical review techniques, Representation by management	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>IV</b>	Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures	2	10
	Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank Reconciliation.	1	9
<b>Instructional Hours</b>			<b>15</b>
<b>V</b>	Audit of different types of undertakings - Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies.Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.	2	35
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Varsha Ainapure & Mukund Ainapure, Auditing and Assurance, PHI Learning Pvt. Ltd., 2009.
2. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, Practical Auditing, S. Chand & Company Ltd, 2013.

**Reference Book(s):**

1. Dr. N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2006.
2. Kumar, P, Auditing, Kalyani Publishers, 2006.

**Tools for Assessment (25 Marks)**

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

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	H	M	M	H	L
<b>CO4</b>	H	M	M	M	M
<b>CO5</b>	H	M	L	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>20U3CPC618</b>	<b>Core Paper - XVIII Indirect Taxes</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

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

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to Government Revenues – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes.	1	1
<b>Instructional Hours</b>			<b>15</b>
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 – Taxes subsumed under State Goods and Services Tax Act 2017 – Taxes subsumed under Central Goods and Services Tax Act 2017 – Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.	2	3
<b>Instructional Hours</b>			<b>15</b>
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. 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.	1	5
<b>Instructional Hours</b>			<b>15</b>
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. Levy and Collection of Tax – Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services – Zero-rated supply.	2	7
<b>Instructional Hours</b>			<b>15</b>

V	Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom duty – Taxable event – Charge of Custom duty – Exemptions from duty – Customs procedures for import and export – Meaning of 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.	1	3
	<b>Instructional Hours</b>	<b>15</b>	
		<b>Total Hours</b>	<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Books:**

1. V.S. Datey, Business Taxation, Taxmann Publication (p) Ltd, NewDelhi.
2. 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	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	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

<b>20U3CPC619</b>	<b>Core Paper – XIX Income Tax Law and Practice II</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	Gain Knowledge in Tax Assessment
<b>CO2</b>	Enhance Knowledge in assessment of HUF and Firms
<b>CO3</b>	Ability to solve simple tax problem in AOP and Companies
<b>CO4</b>	Knowledge of assessment of Co-operative society and fringe benefits
<b>CO5</b>	Knowledge on various appellate tribunals and procedures

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 6**

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

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

**Text Book:**

1. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers
2. T.S.Reddy & Y. Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications

**Reference Book**

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

**Tools for Assessment (25 Marks)**

<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>



<b>18U3ACE604</b>	<b>Elective Paper II (A) - Business Finance</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (PA)]

**Course Objective:**

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

**Course Outcomes:**

<b>CO1</b>	Understand the concept of business finance
<b>CO2</b>	Capacity to prepare the financial plans
<b>CO3</b>	Able to understand the sources of finance
<b>CO4</b>	Construct optimum Capital Structure
<b>CO5</b>	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.
<b>Instructional Hours</b>			<b>15</b>
II	Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals	1	2
<b>Instructional Hours</b>			<b>15</b>
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
<b>Instructional Hours</b>			<b>15</b>
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
<b>Instructional Hours</b>			<b>15</b>
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
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**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)

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

## Mapping

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

Course Designed by	Verified by HOD	Checked by	Approved by

<b>20U3ACE605</b>	<b>Elective Paper II (B) Entrepreneurial Development</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

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

**Course Objective:**

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

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Concept of entrepreneurship: Definition Nature and characteristics – functions and types of entrepreneurship - - phases of EDP – Women Entrepreneur – Rural Entrepreneur - Forms of Ownership Franchising – International entrepreneurship	1	1
<b>Instructional Hours</b>			<b>15</b>
II	The start-up process of Micro, Small and Medium industry: Project identification – project formulation evaluation – feasibility analysis – Project Appraisal - Project Report	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Institutional Support to Entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial bank.	1	3
<b>Instructional Hours</b>			<b>15</b>
IV	Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TII, LIC and GIC, UTI, SIPCOT –SIDBI Commercial bank - venture capital - Sickness in Micro, Small and Medium Enterprises	1	2
<b>Instructional Hours</b>			<b>15</b>
V	Incentives and subsidies – Subsidized services– subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution – Cluster Development Programme	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. E. Gordan K. Natarajan, **Entrepreneurship Development**, 5<sup>th</sup> Edition, Himalaya Publishing House, 2015.

**Reference Book(s):**

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

**Tools for Assessment (25 Marks)**

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

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

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

[Common to B.Com / B.Com (PA)]

### Course Objective:

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

### Course Outcomes:

CO1	Understand the fundametal concept of Supply Chain Management
CO2	Outline the pull and push sttategies
CO3	Gain knowledge on Customer Service and Distribution Channel
CO4	Acquire Knowledge on business model and integration
CO5	Knowledge on Investement 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 –e-procurement –frame work of e-procurement	1	5
	Dimension of customer Value —value added services –strategic pricing –smart pricing –customer value measurement	1	4
Instructional Hours			15
Total Hours			75

### 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 Millan India Ltd., 2007.

**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	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

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

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

### Course Objective:

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

### Course Outcomes:

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
<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

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

**Reference Book(s):**

1. Prassanna Chandra, **Investment Analysis & Portfolio Management** ,Tata McGraw Hill Publishing Company, New Delhi, 3<sup>rd</sup> 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)**

<b>CIAI</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>



<b>18U3ACE608</b>	<b>Elective Paper III (B) Financial Markets</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (PA) / B.Com (CA) ]

**Course Objective:**

To enable the students to know functioning of Indian Financial Markets

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
<b>Instructional Hours</b>			<b>15</b>
<b>II</b>	Markets for Corporate Securities – New Issue Markets – Functions - issue Mechanism.	1	3
	Merchant Banking – Role and Functions of Merchant Banking in India	1	9
<b>Instructional Hours</b>			<b>15</b>
<b>III</b>	Secondary Market – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions- Role of SEBI- Regulation of Stock Exchange	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>IV</b>	Banks as a Financial Intermediaries – Commercial Banks Role in Financing – IDBI- IFCI- LIC- GIC	2	34
	Mutual Funds and Investment Companies	1	13
<b>Instructional Hours</b>			<b>15</b>
<b>V</b>	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
	<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>			<b>75</b>

**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)**

<b>CIAI</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Attendance</b>	<b>Total</b>
5	5	6	3	3	3	25

**Mapping**

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

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>19U3ACV609</b>	<b>Discipline Specific Elective Paper III (C) Project Work and Viva Voce</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 40 Marks</b>	<b>ESE: 60 Marks</b>

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

**Course Objective:****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
<b>Total</b>	<b>40 Marks</b>

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	20Marks
<b>Total</b>	<b>60 Marks</b>

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U4ACS604</b>	<b>Skilled Based Paper – IV Cyber Security and Law</b>		
<b>Semester: VI</b>	<b>Credits: 3</b>	<b>CIA: 20 Marks</b>	<b>ESE: 55 Marks</b>

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

**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:**

<b>CO1</b>	Define the concept of cyber law
<b>CO2</b>	Develop competencies and technical aspects for dealing with frauds and deceptions via internet
<b>CO3</b>	Explain the legal and policy developments to regulate cyber space
<b>CO4</b>	Examine In-depth knowledge on ITA, rights to privacy data security, data protection and EDI
<b>CO5</b>	Awareness on Civil and Criminal Offenses under The Information Technology Act 2000

Offered by: **Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
<b>Instructional Hours</b>			<b>12</b>
<b>II</b>	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
<b>Instructional Hours</b>			<b>12</b>
<b>III</b>	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 Penalcode 1860. The Indian Evidence Act 1872.	1	5
<b>Instructional Hours</b>			<b>12</b>
<b>IV</b>	Global Trends: Introduction of Electronic Data Interchange1 Electronic Data Interchange Document Standard– Legal framework of Electronic Data Interchange- EDI Mechanism-Electronic Data Interchange Scenario in India		6
<b>Instructional Hours</b>			<b>12</b>

V	The Information Technology Act 2000-Definitions - Authentication of Electronic Records Electronic Governance- Civil and Criminal Offenses under The Information Technology Act 2000	7
<b>Instructional Hours</b>		<b>12</b>
<b>Total Hours</b>		<b>60</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Dr. Kirubashini – P. Kavitha , **Cyber Law**, NandhiniPathippagam,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. PavanDuggal, Cyber Law, Universal Publishers, 2016.

**Tools for Assessment (20 Marks)**

CIAI	CIA II	CIA III	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

<b>18U4AC3ED1</b>	<b>Extra Department Course – I Fundamentals of Accounting</b>	
<b>Semester: III</b>	<b>Credits: 2</b>	<b>ESE: 50 Marks</b>

**Course Objective:**

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

**Course Outcomes:**

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

**Offered by: Commerce****Course Content****Instructional Hours / Week: 2**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	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
<b>II</b>	Journal – Posting of ledgers, Balancing of ledger accounts.	1	6
	Instructional Hours		6
<b>III</b>	Preparation of subsidiary books - Trial Balance – Bank Reconciliation Statement.	1	3, 9
	Instructional Hours		6
<b>IV</b>	Preparation of Final Accounts of Sole trader with simple adjustments.	2	5
	Instructional Hours		6
<b>V</b>	Receipts and Payments Account - Income and Expenditure Account	2	26
	Instructional Hours		6
<b>Total Hours</b>			<b>30</b>

**NOTE:** Distribution of Marks: Theory 40 % and 60 % Problem

**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, Margham Publications, 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

<b>18U4AC3ED2</b>	<b>Extra Departmental Course – II Modern Banking</b>	
<b>Semester: III</b>	<b>Credits: 2</b>	<b>ESE: 50 Marks</b>

**Course Objective:**

To gain basic knowledge in the field of banking.

**Course Outcomes (CO):**

<b>CO1</b>	Define the basic banking concepts
<b>CO2</b>	List the central banking functions
<b>CO3</b>	Explain the features of ATM
<b>CO4</b>	Make use of mobile banking services
<b>CO5</b>	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

**NOTE:** Distribution of Marks: Theory 100 %



**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 Publishing House, 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, New Delhi, 2015.
4. Shekar & shekar, **Banking Theory Law & Practice**, Vikas Publishing house Pvt.Ltd, New Delhi, 2014.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18UACSS01</b>	<b>Self Study Paper - I Capital Market Operations</b>	
<b>Semester: II to V</b>	<b>Credits: 2</b>	<b>Marks - ESE: 50</b>

**Common for B.Com/B.Com CA / B.Com PA / B.Com e-Com / B.Com IT/ B.Com Banking**

**Course Objective:**

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

**Course Outcomes:**

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

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: Nil**

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

**Reference Book(s):**

- 1: V.A. Avadhani, **Indian Capital Market**, Himalaya Publishing House, Mumbai.1997.
2. Dr. Gurusamy, **Financial Markets and Institutions**, Tata Mc Grew Hill, 2008.
3. Dr. Radha, **Financial Services**, Prasanna & Co., 2009.
4. Preeti Singh, **Investment Management**, Himalaya Publishing House, Mumbai, 2009.
5. Punidhavadhi Pandiyan, **Security Analysis and Portfolio Management**, Vikas Publishing House, 2009.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18UACSS02</b>	<b>Self Study Paper -II Personal Investment Management</b>	
<b>Semester: II to V</b>	<b>Credits: 2</b>	<b>Marks - ESE: 50</b>

**Common for B.Com CA / B.Com PA / B.Com e-Com / B.Com IT**

### Course Objective

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

### Course Outcomes (CO)

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

**Offered by: Commerce**

### Course Content

**Instructional Hours / Week: Nil**

Unit	Description
<b>I</b>	Investment: Objectives of Investment-Principles-Types-Calculation of simple interest-Compound Interest.
<b>II</b>	Bank Deposit: Types-Features-Advantages-Fixed Deposit-Savings Bank Account-Recurring deposit-Current Account.
<b>III</b>	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.
<b>IV</b>	Securities Market Securities market-Primary Market-IPO-Book Building-Secondary Market-Stock Exchanges-Functions-Trading in Stock Exchanges-Advantages of investing in shares.
<b>V</b>	Mutual Funds Features of Mutual Funds investments –Types-Advantages.

### Reference Book(s):

1. S. Gurusamy, **Banking Theory and Law Practice**, Vijay Nicole, 2006.
2. Bhalla .V.K **Investment Management**, S.Chand &Co.New Delhi, 2009.
3. Preethi Singh, **Investment Management**, Himalaya Publications, 2009.
4. Gopalakrishnan, **Investment Management**, Kalyani Publishers, New Delhi. 2008.

### Web Reference(s):

1. [WWW.nseindia.com](http://WWW.nseindia.com)
2. [WWW.bseindia.com](http://WWW.bseindia.com)

Course Designed by	Verified by HOD	Checked by	Approved by

  
**Chairman**  
**BoS - Commerce**