



**KG College of Arts and Science**  
 Autonomous Institution | Affiliated to Bharathiar University  
 ISO 9001-2015 Certified Institution  
 KGJL Campus, Saravanampatti, Coimbatore – 641 035



## Regulations 2024 - 25 for Undergraduate Programme

Learning Outcomes Based Curriculum Framework- (LOCF) model with  
 Choice Based Credit System (CBCS)

**Programme: B.Com. Accounting & Finance (B.Com. A&F)**

**Programme Code: BCF**

**(Applicable for the Students admitted during the academic year 2024 - 25 onwards)**

### Eligibility

The student should have passed Higher Secondary Examination.

(As per the eligibility condition given by Bharathiar University Ref.BU/R/B3-B4/Eligibility Condition/2024/9206 dated 24/05/2024)

### Program Learning Outcomes (PLOs)

The successful completion of the B.Com. Accounting & Finance programme shall enable the students to

PLO1	<b>Disciplinary Knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an Undergraduate Programme of study.
PLO2	<b>Information Literacy and Career Readiness:</b> The students are engaged in add-on value based and job-oriented courses which ensure them with the ability to adapt evolving industry trends and prepared for entry-level positions pursuits.
PLO3	<b>Ethical Awareness and Critical Thinking:</b> Students are able to understand the ethical dimensions of business practices and capability to critically analyze complex business problems, with the ability to identify opportunities, innovate, take calculated risks and initiate and manage business ventures.
PLO4	<b>Life Long Learning:</b> Ability to acquire knowledge and skills, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning towards personal development and demands of workplace through skilling and reskilling.
PLO5	<b>Social Responsibility:</b> They demonstrate awareness of social, environmental and economic responsibilities in the context of commerce, international trade, globalization, cultural diversity and the impact of geopolitical factors on business operations.

**B.Com. Accounting & Finance****Distribution of Credits and Hours for all the Semesters**

Part	Course Category	No. of Courses	Hours		Credits		Total Credits	Semester
I	Language	4	4 X 4	16	4 X 3	12	12	1 - 4
II	English	4	4 X 4	16	4 X 3	12	12	1 - 4
III	Core Theory (6 hrs./Week)	9	9 X 6	54	9 X 4	36	100	1 - 6
	Core Theory (5 hrs./Week)	1	1 X 5	5	1 X 4	4		5
	Core Theory (4 hrs./Week)	8	8 X 4	32	8 X 3	24		1 - 6
	Core Lab (4 hrs./Week)	1	1 X 4	4	1 X 3	3		1
	Core Lab (4 hrs./Week)	1	1 X 4	4	1 X 2	2		5
	Allied (4 hrs./Week)	4	4 X 4	16	4 X 3	12		1 - 4
	Elective (5 hrs./Week)	2	2 X 5	10	2 X 3	6		5 & 6
	Project	1	1 X 5	5	1 X 5	5		6
	Internship (IT)	1	-	-	1 X 2	2		5
	Skill Enhancement (SEC)	3	3 X 2	6	3 X 2	6		3, 4, 6
IV	Foundation Course (FC)	3	3 X 2	6	3 X 2	6	14	1 - 3
	Ability Enhancement Compulsory Course (AECC)	3	3 X 2	6	3 X 2	6		1, 2, 4
	Ability Enhancement Compulsory Course (AECC) - Online Course - MOOC	1	-	-	1 X 2	2		3
V	Liberal Arts - Extension Activity	-	-	-	2	2	2	4
	<b>Total</b>	<b>46</b>		<b>180</b>		<b>140</b>	<b>140</b>	

**Consolidated Semester wise and Component wise****Hours and Credits Distribution**

Semester	Part I		Part II		Part III		Part IV		Part V		Total	
	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit	Hrs.	Credit
<b>1</b>	4	3	4	3	18	13	4	4	-	-	<b>30</b>	<b>23</b>
<b>2</b>	4	3	4	3	18	13	4	4	-	-	<b>30</b>	<b>23</b>
<b>3</b>	4	3	4	3	20	15	2	4	-	-	<b>30</b>	<b>25</b>
<b>4</b>	4	3	4	3	20	15	2	2	-	2	<b>30</b>	<b>25</b>
<b>5</b>	-	-	-	-	30	22	-	-	-	-	<b>30</b>	<b>22</b>
<b>6</b>	-	-	-	-	30	22	-	-	-	-	<b>30</b>	<b>22</b>
<b>Total</b>	<b>16</b>	<b>12</b>	<b>16</b>	<b>12</b>	<b>136</b>	<b>100</b>	<b>12</b>	<b>14</b>	<b>-</b>	<b>2</b>	<b>180</b>	<b>140</b>

## Curriculum

## B.Com. Accounting &amp; Finance

Semester – 1									
Course Code	Part	Course Category	Course Name	Hrs. / week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
24TAM11L	I	Language - I	Tamil – I	4	3	25	75	100	3
24HIN11L	I		Hindi – I						
24MAL11L	I		Malayalam – I						
24FRE11L	I		French – I						
24ENG12L	II	English - I	English – I	4	3	25	75	100	3
24BCF13C	III	Core - I	Financial Accounting – I	6	3	25	75	100	4
24BCF14C	III	Core - II	Principles of Management	4	3	25	75	100	3
24BCF15P	III	Core Lab - I	<b>Lab:</b> Advanced Excel and Financial Modeling	4	3	40	60	100	3
24BCF16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
24ENV1FC	IV	FC – I	Environmental Studies	2	2	50	-	50	2
24QUA1AE	IV	AECC - I	Quantitative Aptitude	2	2	-	50	50	2
Total				30				700	23

Semester – 2									
Course Code	Part	Course Category	Course Name	Hrs. / week	Examination				Credits
					Duration in hrs.	Max. Marks			
						CIA	ESE	Total	
24TAM21L	I	Language - II	Tamil - II	4	3	25	75	100	3
24HIN21L	I		Hindi - II						
24MAL21L	I		Malayalam - II						
24FRE21L	I		French - II						
24ENG22L	II	English - II	English - II	4	3	25	75	100	3
24BCF23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
24BCF24C	III	Core - IV	Fintech and Digital Finance Innovation	4	3	25	75	100	3
24BCF25C	III	Core - V	Business Law	4	3	25	75	100	3
24BCF26A	III	Allied - II	Business Economics	4	3	25	75	100	3
24HUM2FC	IV	FC - II	Human Rights	2	2	50	-	50	2
24SOF2AE	IV	AECC - II	Soft Skill	2	2	-	50	50	2
Total				30				700	23

# Semester 1

## Part – I : Language I

(All the Undergraduate Programmes)

### Semester 1

Course Code	Course Name	Category	Hours/ Week	Credits
24TAM11L	Tamil - I	Part - I	4	3

### Course Objectives

The course intends to cover

- இலக்கிய வளர்ச்சியை அறிந்துகொள்ளுதல்
- இலக்கியம் படைக்கும் திறன்
- இலக்கிய இலக்கண உரைசெய்தல்
- திறனாய்வு முறையினைக் கற்றுத்தேர்தல்

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	புதுக்கவிதையின் மூலம் வாழ்வியல் விழுமியங்களை உணர்ந்து கொள்ளுதல்.	K1, K2
CLO2	சிறந்த மற்றும் வாழும் கவிஞர்களை அறிந்துகொள்ளுதல்.	K2, K3
CLO3	சிறந்த படைப்பாளர்களின் சிறுகதையில் வெளிப்படும் சமூகச்சிந்தனைகளை அறிந்து விழிப்புணர்வைப் பெறுதல்.	K3
CLO4	தற்கால இலக்கியங்களான புதுக்கவிதை, சிறுகதை தோன்றி வளர்ந்த பின்புலத்தை அறிதல்.	K1, K3
CLO5	மொழியைப் பிழையின்றி பேச, எழுத, கற்கத் தேவையான தமிழ் இலக்கணத்தின் இன்றியமையாமையை உணர்தல். நடைமுறை வாழ்வியலுக்குத் தேவைப்படும் ஆங்கிலக் கடிதத்தைத் தமிழாக்கம் செய்தலுக்கான பயிற்சி பெறுதல்.	K2, K3
<b>K1 - Remember; K2 - Understand; K3 – Apply</b>		

**Part – I: Tamil – I**

Unit	Content	No. of Hours
I	<p>(நாட்டுப்பற்று)</p> <ol style="list-style-type: none"> <li>1. உலகத்தை நோக்கி வினவுதல் - பாரதியார்</li> <li>2. பாரதிதாசன் கவிதைகள் - பாரதிதாசன் <ul style="list-style-type: none"> <li>• தமிழ்ப்பேறு</li> </ul> </li> <li>3. ஒற்றுமையே உயிர்நிலை - கவிமணி</li> <li>4. தேவதேவன் கவிதைகள் - தேவதேவன் <ul style="list-style-type: none"> <li>• சாலையும் மரங்களும் செருப்பும்</li> <li>• புதிய வீடு</li> </ul> </li> <li>5. ஆலாபனை - கவிக்கோ அப்துல் ரகுமான் <ul style="list-style-type: none"> <li>• போட்டி</li> <li>• பாதை</li> </ul> </li> <li>6. புத்தகச் சந்தை - கவிஞர் வாலி</li> </ol>	14
II	<p>(சமூகம்)</p> <ol style="list-style-type: none"> <li>1. எட்டாவது சீர்..... - ஈரோடு தமிழன்பன்</li> <li>2. தொலைந்து போனேன் - கவிஞர் தாமரை</li> <li>3. திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன்</li> <li>4. மரங்களைப் பாடுவேன் - வைரமுத்து</li> <li>5. புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி</li> <li>6. நாட்டுப்புறப் பாடல்கள் <ul style="list-style-type: none"> <li>• தாலாட்டுப் பாடல், தெம்மாங்கு பாடல், உழவுத்தொழில்</li> </ul> </li> </ol>	14
III	<p>(சிறுகதை)</p> <ol style="list-style-type: none"> <li>1. அகல்யை - புதுமைப்பித்தன்</li> <li>2. சுமைதாங்கி - ஜெயகாந்தன்</li> <li>3. அம்மா ஒரு கொலை செய்தாள் - அம்பை</li> <li>4. சோற்றுக் கணக்கு - ஜெயமோகன்</li> <li>5. தூரத்து உறவு - வைரமுத்து</li> </ol>	12

Unit	Content	No. of Hours
IV	<b>(இலக்கிய வரலாறு)</b> 1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும் 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	10
V	<b>(இலக்கணம்)</b> 1. எழுத்துக்கள் (முதல் எழுத்துக்கள், சார்பெழுத்துக்கள்) 2. எழுத்துக்களின் பிறப்பு 3. மாத்திரைகள் 4. பயிற்சிக்குரியன - மொழிப்பெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழுக்கு மொழிப்பெயர்த்தல்)	10
<b>Total</b>		<b>60</b>

Reference Books	
1	பாரதி பாடல்கள் ஆய்வுப் பதிப்பு, பேரா. ம ரா போ குருசாமி,(2016) தமிழ்ப் பல்கலைக் கழகம், தஞ்சாவூர்
2	ஆலாபனை, அப்துல் ரகுமான்,(2000) கவிக்கோ பதிப்பகம்
3	தாமரை கவிதைகள், தாமரை, (2012) நியூ செஞ்சுரி புக் ஹவுஸ்
4	தமிழ் இலக்கிய வரலாறு, மு வரதராசனார், (2021) சாகித்திய அகாதெமி பதிப்பு
5	புதிய வெளிச்சத்தில் தமிழ் இலக்கிய வரலாறு, முனைவர் க பஞ்சாங்கம், (2017) அன்னம் வெளியீட்டு
6	தமிழ் இலக்கிய வரலாறு, முனைவர் கா கோ வேங்கடராமன்,(2008) கலையக வெளியீடு
7	நல்ல தமிழ் எழுத வேண்டுமா?, அ கி பரந்தாமனார் எம். ஏ., (2002)அல்லி நிலையம்
8	100 சிறந்த சிறுகதைகள் ( தொகுதி 1 & 2 ) தொகுப்பு: எஸ் ராமகிருஷ்ணன் (2006) பதிப்பகம்: தேசாந்திரி பதிப்பகம்
9	தமிழ் இலக்கணம் எளிய அறிமுகம் , கோ குமரன் (2010) சந்தியா பதிப்பகம்
10	நாட்டுப்புற இயல் ஆய்வு, சு சக்திவேல்,(2012) மணிவாசகர் பதிப்பகம்



**Part – II : Language II - English -I**  
( All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24ENG12L	English - I	Part - II	4	3

### Course Objectives

The course intends to cover

- Various genres of literature.
- Active and passive vocabulary.
- Usage of Grammar and Communication.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify aesthetic sense and appreciate poetry, enhancing creativity and understanding relevant to professional environments.	K1
CLO2	Understand diverse styles of prose, facilitating versatility in writing and inculcating interpersonal skills.	K2
CLO3	Apply the characters and the narrative techniques in creative writing and content creation ethically.	K3
CLO4	Employ vocabulary and grammatical proficiency in communication to enhance clarity in workplace interactions.	K3
CLO5	Enhance overall communication competence. Practicing these skills in combination reinforces learning and provides students with opportunities to use the language in authentic contexts.	K3
<b>K1 - Remember; K2 - Understand; K3 - Apply</b>		

**Part - II: English - I**

Unit	Content	No. of Hours
I	<b>Poetry</b> : Nature 1. I Wandered Lonely as a Cloud - William Wordsworth 2. The Sparrow - Paul Laurence Dunbar 3. Stopping by woods on a snowy Evening – Robert Frost	12
II	<b>Prose</b> : Friendship 1. The Man in Black - Oliver Goldsmith 2. Of Friendship - Francis Bacon 3. The Blessing of Friends - Sir John Lubbock	12
III	<b>Short Stories:</b> Morality 1. The Necklace – Guy de Maupassant 2. The Lottery - Shirley Jackson 3. The Monkey’s Paw - W. W. Jacobs	12
IV	<b>Language Competency:</b> Vocabulary 1. Vocabulary : Synonyms, Antonyms, Word Formation 2. Appropriate use of Articles and Parts of Speech 3. Error correction	12
V	<b>English for Communication</b> 1. Listening for General and Specific Information. 2. Self - Introduction, Introducing others, Greetings. 3. Reading a prose passage, Reading a poem and Reading a short story 4. Descriptive writing – writing a short descriptive essay of two to three paragraphs.	12
<b>Total Hours</b>		<b>60</b>
<b>Text Books</b>		
1.	Zama, M. (2004). Poetry Down the Ages. Orient Blackswan.	
2.	Goldsmith, O. (1869). The Works of Oliver Goldsmith. J. Dicks	
3.	Bacon, F., & Montagu, B. (1857). The Works of Francis Bacon (Vol. 1). Parry & McMillan.	
<b>Reference Books</b>		
1.	Kumar,V. T. Bhavani, Durga.K. Srinivas.YL. (2018). English in use - A textbook for College Students. (English, Paperback).	
2.	Swan, M. (2005). Practical english usage (Vol. 7). Oxford: Oxford university press.	
<b>Web Resources (Swayam / NPTEL)</b>		
1.	<a href="https://nptel.ac.in/courses/109105205">https://nptel.ac.in/courses/109105205</a>	

Course Code	Course Name	Category	Hours / Week	Credits
24BCF13C	Financial Accounting – I	Core - I	6	4

## Course Objectives

This course intends to cover

- Basic accounting concepts, rectifying errors and reconcile bank statements.
- Preparation of Statements on ascertaining business profits.
- Methods of accounting treatment in depreciation.
- Various methods of calculating profit for a single-entry system.
- Accounting aspects on royalty and insurance claims

## Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember the concepts and ability to rectify the errors in Bank reconciliation statement	K1
CLO2	Apply the knowledge in preparing detailed accounts of sole trading concern	K3
CLO3	Predict the best valuation method for assets.	K2
CLO4	Construct correct financial statements from incomplete records	K3
CLO5	Find out the correct accounting treatments for royalty and value of claims from insurance companies in case of loss of stock	K1
K1- Remember; K2- Understand; K3- Apply		

## CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	2
CLO3	3	2	2	3	2
CLO4	3	3	3	3	2
CLO5	3	3	2	2	1
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

**Core - I: Financial Accounting - I**

Unit	Content	No. of Hours
I	<b>Fundamentals of Financial Accounting:</b> Accounting Basics, Meaning, Definition, Objectives, Accounting Concepts and Conventions - Journal, Ledger Accounts— Subsidiary Books — Trial Balance - Classification of Errors— Preparation of Suspense Account – Need and Preparation of Bank Reconciliation Statement.	17
II	<b>Final Accounts:</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. Rectification of Errors.	18
III	<b>Depreciation and Bills of Exchange:</b> Depreciation - Meaning – Objectives – Accounting Treatments – Types- Straight Line Method – Diminishing Balance method – Conversion method-Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange:</b> Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation of Bills.	17
IV	<b>Accounting from Incomplete Records:</b> Meaning and Features - Limitations – Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	20
V	<b>Royalty and Insurance of Claims:</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause(Loss of Stock only)	18
<b>Total Hours</b>		<b>90</b>

**Theory 20% & Problem 80%****Text Books**

1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy, Kalyani Publishers, New Delhi, 21 <sup>st</sup> Edition.
2.	Reddy and Murthy.A, (2015), Financial Accounting, Margham Publications, 7 <sup>th</sup> Edition.
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting, Sultan Chand & Sons Publications, Volume II.
4.	Gupta.R.L., and Gupta.V.K., (2014), Financial Accounting, Sultan Chand & Sons Publications, 3 <sup>rd</sup> Edition.
5.	Shukla.M.S.,Grewal.T.S., Gupta.S.C., (2016), Advance Accounts, Vol:II, S.Chand & Sons co.Ltd., New Delhi, 19 <sup>th</sup> Edition.

**Reference Books**

1.	Dr. Tulsian P C &TusharTulsian, et al, (2023), Advanced Accounting, Sultan Chand & Sons Publications, 3 <sup>rd</sup> Edition.
2.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publications, Noida.

Web Resources (Swayam/NPTEL)	
1.	<a href="https://archive.nptel.ac.in/courses/110/101/110101131/">https://archive.nptel.ac.in/courses/110/101/110101131/</a>
2.	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
3.	<a href="https://onlinecourses.swayam2.ac.in/cec24_mg05/preview">https://onlinecourses.swayam2.ac.in/cec24_mg05/preview</a>
4.	<a href="https://onlinecourses.nptel.ac.in/noc23_mg65/preview">https://onlinecourses.nptel.ac.in/noc23_mg65/preview</a>

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF14C	Principles of Management	Core - II	4	3

### Course Objectives

This course intends to cover

- Evolution, Fundamentals and theories of management.
- Elements of planning and steps in decision making
- Concepts of organization structure and the roles of authority and responsibility.
- Recruitment process and employee appraisal.
- Leadership styles and controlling techniques.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Exhibit Awareness of ideas that shaped management thinking by the Gurus of management.	K1
CLO2	Understand the importance of planning and decision making in an organization.	K2
CLO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
CLO4	Recruit employees and tabulate performance appraisal	K3
CLO5	Demonstrate the knowledge of leading and controlling an Organisation	K2
K1- Remember; K2- Understand; K3- Apply		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	3
CLO2	3	2	-	-	3
CLO3	2	3	-	2	3
CLO4	1	3	2	3	3
CLO5	3	3	3	3	3
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

**Core II: Principles of Management**

Unit	Content	No. of Hours
I	<b>Introduction to Management:</b> Meaning- Definition – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	12
II	<b>Planning:</b> Planning – Meaning – Definition – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	12
III	<b>Organizing:</b> Meaning - Definition - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	12
IV	<b>Staffing:</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].	12
V	<b>Directing:</b> Motivation –Meaning - Theories – Communication – Types – Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	12
<b>Total Hours</b>		<b>60</b>

**Text Books**

1.	Dr. Gupta.C.B., (2013), Business Management, Sultan Chand & Sons Publications, 2 <sup>nd</sup> Edition.
2.	DinkarPagare. (2018), Principles of Management, Sultan Chand & Sons Publications, 2 <sup>nd</sup> Edition.
3.	Tripathi.P.C.,Reddy.P.N., AshishBajpai, Mark V Cannice, (2022), Principles of Management, Tata McGraw Hill, Noida, 11 <sup>th</sup> Edition.
4.	Prasad.L.M., (2019), Principles of Management, S.Chand& Sons Co. Ltd., NewDelhi, 7 <sup>th</sup> Edition.

**Reference Books**

1.	Harold Koontz., Heinz Weihrich.,(2020), Essentials of Management, McGraw Hill, Noida, 11 <sup>th</sup> Edition.
2.	Ramasamy.T, (2010), Principles of Management, Himalaya Publishing House.
3.	Dr.Balaji. C.D (2019), Principles of Management, Margham Publications.

Web Resources(Swayam/NPTEL)	
1.	<a href="https://onlinecourses.swayam2.ac.in/aic22_ge19/preview">https://onlinecourses.swayam2.ac.in/aic22_ge19/preview</a>
2.	<a href="https://onlinecourses.swayam2.ac.in/aic20_sp07/preview">https://onlinecourses.swayam2.ac.in/aic20_sp07/preview</a>
3.	<a href="https://onlinecourses.swayam2.ac.in/nou24_hs27/preview">https://onlinecourses.swayam2.ac.in/nou24_hs27/preview</a>
4.	<a href="https://onlinecourses.swayam2.ac.in/aic20_sp27/preview">https://onlinecourses.swayam2.ac.in/aic20_sp27/preview</a>



Course code	Course Name	Category	Hours / Week	Credit
24BCF15P	Advanced Excel and Financial Modeling	Core Lab - I	4	3

## Course Objectives

This course intends to cover

- Advanced features and functions of spreadsheet for data analysis and financial modeling
- Basic finance concepts and their application in Excel-based financial analysis and modeling
- Use of Generative AI tools to enhance productivity and insights in Excel

## Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate proficiency in using advanced Excel features and functions for data analysis and manipulation	K3
CLO2	Understand and apply basic finance concepts and terminology in the context of financial analysis and modeling	K2
CLO3	Build basic financial models in Excel, incorporating assumptions, inputs, and forecasting techniques	K3
CLO4	Use Generative AI tools in Excel to automate tasks, gain insights, and enhance productivity	K3
CLO5	Analyze and interpret financial data, perform sensitivity analysis, and make data-driven decisions using Excel	K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze		

## CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	1	2
CLO2	3	2	1	2	3
CLO3	3	3	3	2	2
CLO4	3	3	3	2	2
CLO5	3	3	2	2	3
3 - Substantial (high)		2 - Moderate (medium)		1 - Slight (low)	

### Core Lab - I: Advanced Excel and Financial Modeling

Unit	Content
I	<b>Introduction to Excel:</b> Interface, Navigation, and Basic Functions – Data Types and Formatting – Formulas and Functions – Relative and Absolute Cell Referencing – Conditional Formatting – Data Validation – Charts and Graphs. Advanced Functions (VLOOKUP, HLOOKUP, INDEX, MATCH) – Data Manipulation (Sort, Filter, Subtotal, Pivot Tables) – Data Analysis (Goal Seek, Scenario Manager, Data Tables) – Excel Shortcuts and Productivity Tips
II	<b>Advanced Excel:</b> Array Formulas – Named Ranges and Dynamic Named Ranges – Excel Tables – Recording and Running Macros – Introduction to Excel VBA – User Forms and Controls – Excel Add-ins and Customization. <b>Generative AI Tools in Excel:</b> Introduction to Generative AI – AI-powered Data Analysis and Insights – Automating Tasks with AI-driven Macros – Best Practices and Limitations of AI in Excel Power Query in Excel.
III	<b>Introduction to Finance:</b> Basic Financial Concepts and Terminology – Understanding Financial Statements (Balance Sheet, Income Statement, Cash Flow Statement) – Ratios and Financial Analysis – Time Value of Money Concepts.
IV	<b>Excel for Financial Analysis:</b> Financial Functions (PV, FV, NPV, IRR) – Loan and Investment Calculations – Depreciation Schedules – Sensitivity Analysis (Goal Seek, Data Tables)
V	<b>Basic Financial Modeling:</b> Purpose and Structure of Financial Models – Building a Basic Financial Model in Excel – Assumptions and Inputs – Forecasting Techniques – Scenario Analysis and Sensitivity Testing.
<b>Text Books</b>	
1.	Paul McFedries, Greg Harvey, (2021), Excel 2021 All-in-One For Dummies, Wiley Publishers.
2.	Alexander, M., Walkenbach, J., Kusleika, D., & Cox, C. (2018). Microsoft Excel 2019 Bible. Wiley.
<b>Reference Books</b>	
1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modeling (6th ed.). Microsoft Press.
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9th ed.). Cengage Learning.
3.	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance (3rd ed.). FT Press.
<b>Web Resources (SWAYAM/NPTEL)</b>	
1.	<a href="https://onlinecourses.nptel.ac.in/noc22_mg35/preview">https://onlinecourses.nptel.ac.in/noc22_mg35/preview</a>

S.No.	Programs
1.	<b>Interface Navigation and Basic Functions</b> <b>Exercise:</b> Explore Excel's interface, navigate through menus and ribbons, and understand basic navigation. Create a worksheet, apply various formatting techniques (font styles, sizes, cell colors), and use basic functions like SUM and AVERAGE.
2.	<b>Formulas and Functions</b> <b>Exercise:</b> Calculate total sales for a week using SUM, average daily sales using AVERAGE, and highest sales using MAX. Use formulas to calculate simple arithmetic operations. Include more complex functions like IF, COUNTIF, and nested functions.
3.	<b>Relative and Absolute Cell Referencing</b> <b>Exercise:</b> Create a budget spreadsheet: use relative and absolute references to calculate total costs by applying discounts/taxes to different items. Include exercises on using named ranges and dynamic references in complex formulas.
4.	<b>Conditional Formatting and Data Validation</b> <b>Exercise:</b> Highlight cells in a sales report that meet certain criteria (e.g., sales > \$1000). Use color scales and data bars to visually represent data trends. Set up data validation rules for a data entry form: restrict entries to certain dates, create drop-down lists, and validate numeric ranges.
5.	<b>Charts and Graphs Creation</b> <b>Exercise:</b> Create a sales performance chart: use different types of charts (bar, line, pie) to represent data visually. Customize chart elements like titles, legends, and data labels. Create advanced chart types like combo charts and use sparklines for data visualization.
6.	<b>Advanced Functions: VLOOKUP, HLOOKUP, INDEX</b> <b>Exercise:</b> Use VLOOKUP to find prices of products in a list and HLOOKUP to retrieve student grades from a table based on different criteria. Practice using INDEX and MATCH functions to create a more dynamic and flexible lookup solution for a dataset.
7.	<b>Data Manipulation: Sorting, Filtering, Pivot</b> <b>Exercise:</b> Sort and filter a list of employees based on department and salary. Use subtotals to summarize data. Create pivot tables for detailed analysis. Include exercises on grouping data, creating calculated fields/items, and using slicers for interactive analysis.
8.	<b>Power Query Data Transformation</b> <b>Exercise:</b> Open Excel and navigate to the Power Query editor. Familiarize with the Power Query interface: ribbon, query pane, and data preview area. Importing Data: Import data from various sources such as an Excel file, CSV file, and a web page. Combine multiple data sources into a single query. <b>Data Cleaning and Transformation:</b> Remove unnecessary columns and rows. Filter data based on specific criteria (e.g., date ranges, text values). Split columns by delimiter and merge columns. <b>Data Aggregation:</b> Group data by specific columns and perform aggregation functions like sum, average, count, etc. Unpivot data to transform it into a more suitable format for analysis. <b>Data Merging and Appending:</b> Merge queries to combine related data from different sources. Append queries to stack data from multiple tables or files.

S.No.	Programs
9.	<b>Excel Macros and VBA Basics</b> <b>Exercise:</b> Record and run macros to automate repetitive tasks. Introduction to VBA: create simple VBA scripts to enhance Excel functionality. Include exercises on using VBA to automate data cleaning, report generation, and interactive user forms.
10.	<b>Financial Analysis and Functions</b> <b>Exercise:</b> Use financial functions (PV, FV, NPV, IRR) to perform loan and investment calculations. Create depreciation schedules and perform sensitivity analysis using Goal Seek and Data Tables. Include exercises on creating financial models and using Excel for financial forecasting.
11.	<b>Basic Financial Modeling</b> <b>Exercise:</b> Build a basic financial model in Excel: define assumptions, inputs, and outputs. Perform scenario analysis and sensitivity testing. Include exercises on creating dynamic models with linked inputs and automated summary reports.
<b>Total Hours</b>	
<b>60</b>	

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF16A	Computer Applications in Business	Allied - I	4	3

## Course Objectives

This course intends to Cover

- Introduction of computer and its various parts.
- Concepts of data base management system and Management information system.
- Insight about networking and basics of internet.

## Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall the various concepts relating to computer and its various parts	K1
CLO2	Understand the meaning of software, operating system, programming language and its features	K2
CLO3	Comparing Data Vs Information and its management system	K2
CLO4	Understanding about various concepts of management information system	K3
CLO5	Generating more ideas regarding the use of internet for business purpose	K2
K1- Remember; K2- Understand; K3- Apply		

## CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	1
CLO2	2	2	1	2	1
CLO3	2	3	3	2	3
CLO4	3	2	3	2	1
CLO5	2	3	2	1	1
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

**Allied I: Computer Applications in Business**

Unit	Content	No. of Hours
I	<b>Basics of Computer :</b> Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.	12
II	<b>Software:</b> Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters- Database Processing: Data Vs. Information – Database Management Systems: Meaning -Components – Uses – Limitations – Types.	12
III	<b>Management Information System:</b> Meaning – Characteristics - Functional Management Information Systems: Financial –Accounting – Marketing- Production – Human resource –Business Process Outsourcing.	12
IV	<b>Networking:</b> Meaning – Types - Internet: Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.	12
V	<b>Recent Trends in Computer:</b> Industry 4.0- Meaning, Definition, Goals and Design Principles- Big Data Analytics and Artificial Intelligence – Meaning and Definition - History – Internet of Things -Applications of IOT – Cyber Security- Cyber Crime and its Classification.	12
<b>Total Hours</b>		<b>60</b>
<b>Text Books</b>		
1.	Alexis Leon & Mathews Leon, (2000), Fundamentals of Information Technology, Vikas Publishing, Noida.	
2.	Henry C. Lucas, (2000), Information Technology for Management, McGraw Hill Publishers.	
3.	Taylor and Francis Group Prasad.L.M., (2019), Principles of Management, S.Chand& Sons Co. Ltd., NewDelhi, 7 <sup>th</sup> Edition.	
<b>Reference Books</b>		
1.	Roger Hunt and John Shellery, (1979), Computers and Common sense, Prentice Hall.	
2.	Dr. S.P. Rajagopalan, (2012), Management Information System, Margham Publications.	
<b>Web Resources (Swayam/NPTEL)</b>		
1.	<a href="https://nptel.ac.in/courses/106106092">https://nptel.ac.in/courses/106106092</a>	
2.	<a href="https://nptel.ac.in/courses/106105084">https://nptel.ac.in/courses/106105084</a>	
3.	<a href="https://onlinecourses.swayam2.ac.in/nou21_cm02/preview">https://onlinecourses.swayam2.ac.in/nou21_cm02/preview</a>	
4.	<a href="https://www.shiksha.com/online-courses/computer-fundamentals-course-nptel887">https://www.shiksha.com/online-courses/computer-fundamentals-course-nptel887</a>	

**Components for Internal Assessment and  
Distribution of Marks for CIA and ESE (Theory)**

Max Marks	Marks for		Components for CIA									
	CIA	ESE	CIA – I		CIA – II		Best of CIA-I & CIA-II	Model		Attendance	Active Engagement	Total
100	25	75	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	5	5	25
			50	5	50	5	5	75	10			

**Question Paper Pattern**

Component	Duration in Hrs.	Section A			Section B			Section C			Total
		Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	
CIA – I & II	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

**Components for Internal Assessment and Distribution of Marks for CIA (Lab)**

Max Marks	Marks for		Components for CIA							
	CIA	ESE	Test – I		Test - II		Model		Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Actual	Weightage	5	40
			50	10	50	10	60	15		

**Examination Pattern**

Component	Duration in Hrs.	Marks			Weightage
		Practical	Record	Total Marks	
Test – I	2	50	-	50	10
Test – II	2	50	-	50	10
Model	3	60	-	60	15
ESE	3	50	10	60	-

**Part – IV : Foundation Courses**

(All the Undergraduate Programmes)

**Semester - 1**

Course Code	Course Name	Category	Hours / Week	Credits
24ENV1FC	Environmental Studies	FC- I	2	2

Unit	Content
I	The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.
II	<p><b>Natural Resources:</b> Renewable and non-renewable resources: Natural resources and associated problems.</p> <ul style="list-style-type: none"> <li>- Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.</li> <li>- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.</li> <li>- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.</li> <li>- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.</li> <li>- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.</li> <li>- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</li> </ul> <p>Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>
III	<p><b>Ecosystems</b></p> <ul style="list-style-type: none"> <li>- Concept of an ecosystem.</li> <li>- Structure and function of an ecosystem.</li> <li>- Producers, consumers and decomposers.</li> <li>- Energy flow in the ecosystem.</li> <li>- Ecological succession.</li> <li>- Food chains, food webs and ecological pyramids.</li> <li>- Introduction, types, characteristic features, structure and function of the following ecosystem: -             <ol style="list-style-type: none"> <li>a. Forest ecosystem</li> <li>b. Grassland ecosystem</li> <li>c. Desert ecosystem</li> <li>d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).</li> </ol> </li> </ul>



Unit	Content
IV	<p style="text-align: center;"><b>Biodiversity and its Conservation</b></p> <ul style="list-style-type: none"> <li>- Introduction-Definition: genetic, species and ecosystem diversity.</li> <li>- Bio geographical classification of India.</li> <li>- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.</li> <li>- Biodiversity at global, National and local levels.</li> <li>- India as a mega-diversity nation.</li> <li>- Hot-spots of biodiversity.</li> <li>- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.</li> <li>- Endangered and endemic species of India.</li> <li>- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</li> </ul>
V	<p><b>Environmental Pollution Definition</b></p> <ul style="list-style-type: none"> <li>- Causes, effects and control measures of: -             <ul style="list-style-type: none"> <li>a. Air pollution</li> <li>b. Water pollution</li> <li>c. Soil pollution</li> <li>d. Marine pollution</li> <li>e. Noise pollution</li> <li>f. Thermal pollution</li> <li>g. Nuclear hazards</li> </ul> </li> <li>- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.</li> <li>- Role of an individual in prevention of pollution.</li> <li>- Pollution case studies.</li> <li>- Disaster management: floods, earthquake, cyclone and landslides.</li> </ul>
VI	<p><b>Social Issues and the Environment</b></p> <ul style="list-style-type: none"> <li>- From Unsustainable to Sustainable development.</li> <li>- Urban problems related to energy.</li> <li>- Water conservation, rain water harvesting, watershed management.</li> <li>- Resettlement and rehabilitation of people; its problems and concerns. Case studies.</li> <li>- Environmental ethics: Issues and possible solutions.</li> <li>- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.</li> <li>- Wasteland reclamation.</li> <li>- Consumerism and waste products.</li> <li>- Environment Protection Act.</li> <li>- Air (Prevention and Control of Pollution) Act.</li> <li>- Water (Prevention and Control of Pollution) Act.</li> <li>- Wildlife Protection Act. - Forest Conservation Act.</li> <li>- Issues involved in enforcement of environmental legislation.</li> <li>- Public awareness.</li> </ul>

Unit	Content
VII	<b>Human Population and the Environment</b> <ul style="list-style-type: none"> <li>- Population growth, variation among nations.</li> <li>- Population explosion-Family welfare Programme.</li> <li>- Environment and human health.</li> <li>- Human Rights.</li> <li>- Value Education.</li> <li>- HIV/AIDS.</li> <li>- Women and Child Welfare.</li> <li>- Role of information Technology in Environment and human health.</li> <li>- Case Studies.</li> </ul>
VIII	<b>Field Work (Practical).</b> <ul style="list-style-type: none"> <li>- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.</li> <li>- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.</li> <li>- Study of common plants, insects, birds.</li> <li>- Study of simple ecosystems-pond, river, hill slopes, etc.</li> </ul>
<b>Total Hours. 30</b>	

**Web Resources**

1.	<a href="https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf">https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf</a>
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**Components for Internal Assessment and  
Distribution of Marks for CIA (Theory)**

Max Marks	Marks for		Components for CIA							
	CIA	ESE	CIA – I		CIA – II		Best of CIA-I & CIA-II	Model		Total (Best + Model)
50	50	-	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	50
			50	25	50	25	25	50	25	

**Question Paper Pattern**

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

## Part – IV : Ability Enhancement Compulsory Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours/Week	Credits
24QUA1AE	Quantitative Aptitude	AECC - I	2	2

### Course Objectives

The course intends to cover

- Basic concepts of numbers, time and work, interests, data representation and graphs
- Concepts of permutation, probability, discounts, percentage & profit loss.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember and Understand the concepts of numbers and average	K1, K2
CLO2	Understand about percentage and apply profit & loss related processing.	K2, K3
CLO3	To understand the concepts of time and work and interest calculations.	K2
CLO4	To understand about the concepts of permutation, combination and probability.	K2
CLO5	Understand , Apply and analyze the concept of problem solving involved in graphs and age.	K2,,K3,K4
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> -Analyze		

**Ability Enhancement Compulsory Course - I: Quantitative Aptitude**

Unit	Content	No. of Hours
I	Numbers - Simplification - BODMAS rule - Algebraic formulas - Decimal fractions - Square root and cube roots - Surds and indices - Divisibility rules - HCF and LCM - same remainder - different remainder - application problems – average – equation - mistaken value – replacement - including/excluding.	6
II	Percentage - increase/decrease – net change – salary – election – marks – consumption - population / machine - profit and loss - profit and loss % - finding cp and sp - profit=loss - same product cp and sp with percentage – discount - ratio and proportion - divided into parts - based on numbers - increase/decrease/ income / expenditure – coins – partnership.	6
III	Time-and-work - individual/combined - alternative days - remaining work - efficiency based - amount split - chain rule - group of male and female or boys - pipes and cistern - finding time - efficiency based – alternative - remaining part - capacity of the tank - simple interest - finding principal - rate of interest – amount -time period - doubles or triples - compound interest - finding rate - finding time, principal - doubles or triples - difference between SI and CI.	6
IV	Permutation - finding value - vowels come together - vowel never comes together - some letters come together - no two vowels come together - vowels in odd/even places - based on repetition - circular permutation – application – combination - finding value and application – probability – coins - dice-cards - balls and miscellaneous problems - odd man out and number series.	6
V	Clock - finding angle - reflex angle - gain or loss – calendars - finding particular day - data interpretation - bar chart - line chart - pie chart – table – combined – ages ratio - twice or thrice - addition /subtraction - family based - problems on numbers - equations.	6
Total Hours		30
Text Book		
1.	R.S. Aggarwal , Quantitative Aptitude, S.Chand & Company Ltd.,	
Reference Book		
1.	Ashish Arora, Quantitative Aptitude.	
Web Resources		
1.	<a href="https://www.javatpoint.com/aptitude/quantitative">https://www.javatpoint.com/aptitude/quantitative</a>	
2.	<a href="https://www.indiabix.com/aptitude/questions-and-answers/">https://www.indiabix.com/aptitude/questions-and-answers/</a>	

**Components for and Distribution of Marks for ESE (Theory)****Ability Enhancement Compulsory Course(AECC)**

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

# Semester – 2

Course Code	Course Name	Category	Hours/ Week	Credit
24TAM21L	Tamil – II	Language - II	4	3

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	அற இலக்கியங்கள் வழி வாழ்வியல் ஒழுக்கங்களைக் கற்றுத் தருதல்.	K1, K2
CLO2	பக்தி இலக்கியங்கள் வழி பக்தி நெறிகளை உணர்த்துதல்.	K2
CLO3	தமிழில் உரைநடை இலக்கியப் படைப்பாளர்களின் சிந்தனைகளை எடுத்துரைத்தல்.	K3
CLO4	தமிழ் இலக்கிய வரலாற்றில் அற இலக்கியம் மற்றும் உரைநடையின் தாக்கம் குறித்து அறிதல்.	K1, K3
CLO5	பிழையின்றி எழுத இலக்கணங்களைக் கற்றுத் தருதல்.	K2, K3
K1 - Remember; K2 - Understand; K3 – Apply		

**Part – I: Tamil – II**

Unit	Content	No. of Hours
I	<b>(அறம்)</b> 1. திருக்குறள் <ul style="list-style-type: none"> <li>புகழ்</li> <li>வினை செயல்வகை</li> <li>நெஞ்சொடு கிளத்தல்</li> </ul> 2. திரிகடுகம்(தேர்ந்தெடுக்கப்பட்ட 10 பாடல்கள்) 3. பழமொழி நானூறு(தேர்ந்தெடுக்கப்பட்ட 10 பாடல்கள்)	14
II	<b>(பக்தி)</b> 1. அபிராமி அந்தாதி( 10 பாடல்கள்) - அபிராமி பட்டர் 2. உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிய விநாயகம் பிள்ளை 3. முத்துக்குமாரசாமி பிள்ளைத்தமிழ்(தாலப் பருவம்) – குமரகுருபரர் 4. இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன் 5. சித்தர் பாடல்கள் - சிவவாக்கியர் பாடல்	14
III	<b>(கலை மற்றும் பண்பாடு )</b> 1. அறம் எனப்படுவது - அமுதன் 2. ஏட்டில் எழுதா இலக்கியம் - ஒளவை துரைச்சாமி 3. கீழடி - தொல்லியல் துறை, வெளியீடு 4. மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி 5. ஆளுமைத் திறன் - அறிவுக்கதிர் (அரசுப்பணி சிறப்பிதழ்)	12
IV	<b>(இலக்கிய வரலாறு)</b> 1. பதினெண் கீழ்க்கணக்கு நூல்கள் 2. உரைநடையின் தோற்றமும் வளர்ச்சியும்	10
V	<b>(இலக்கணம்)</b> 1. சொல்லின் வகைகள் 2. வேற்றுமைத் தொகைகள் 3. பயிற்சிக்குரியன:(விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்)	10
<b>Total Hours</b>		<b>60</b>



Reference Books	
1	முத்துக்குமாரசாமி பிள்ளைத்தமிழ்,(2021) கமலா முருகன், சாரதா பதிப்பகம்
2	இயேசு காவியம், கவிஞர் கண்ணதாசன்,(2006) கலைக்காவிரி பதிப்பகம்
3	உரைகளும் உரையாசிரியர்களும்,(2013) தி சு நடராசன் நியூ செஞ்சுரி புக் ஹவுஸ்
4	அபிராமி அந்தாதி, முனைவர் சி சேதுராமன்,(2010) நியூ செஞ்சுரி புக் ஹவுஸ்
5	புதிய வெளிச்சத்தில் தமிழ் இலக்கிய வரலாறு, முனைவர் க பஞ்சாங்கம், (2017) அன்னம் வெளியீட்டு
6	தமிழ் இலக்கிய வரலாறு, மு வரதராசனார்,(2021) சாகித்ய அகாடமி பதிப்பு
7	தமிழ் உரைநடை வரலாறு, வி செல்வநாயகம்,(2003) அடையாளம் பதிப்பகம்
8	தமிழ் இலக்கிய வரலாறு, முனைவர் கா கோ வேங்கடராமன்,(2010) கலையக வெளியீடு
9	எண்ணங்கள் - டாக்டர் எம் எஸ் உதயமூர்த்தி,(2016) வெளியீடு: கங்கை புத்தக நிலையம், சென்னை
10	அடோன் தமிழ் இலக்கணம், புலவர் பொன்மணிமாறன்,(2011) அருண் பப்ளிஷிங்

**Part – II : English - II**  
(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours/ Week	Credits
24ENG22L	English-II	Part - II	4	3

### Course Objectives

The course intends to cover

- The literary elements in poetry.
- The critical contemplation and writing in styles of prose texts.
- The modernist techniques and ethics in the narratives of short stories.
- The interpersonal skills essential in the work environment.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Identify the common techniques underlying free verse and traditional forms of poetry for crafting poems.	K1
CLO2	Understand humour in prose texts psychologically to master the oratory skills.	K2
CLO3	Employ empathy and morale in diplomatic Day-to-day circumstances.	K3
CLO4	Strengthen the writing skills for documentation.	K3
CLO5	Persist flexibility and mobility in the sequel LSRW.	K3
<b>K1 - Remember; K2 - Understand; K3 - Apply</b>		

**Part - II: English - II**

Unit	Content	No. of Hours
I	<b>Poetry:</b> Motherhood 1. My Grand Mother’s House – Kamala Das 2. Of mother, among others things – A.K Ramanujam 3. Night of the Scorpion – Nissim Ezekiel	12
II	<b>Prose:</b> Humour 1. With The Photographer – Stephen Leacock 2. Travel by Train – J.B.Priestley 3. On Forgetting – Robert Lynd	12
III	<b>Short Stories:</b> Integrity 1. The taxi driver – K.S. Duggal 2. A Retrieved Reformation- O Henry 3. Kabuliwala - Rabindranath Tagore	12
IV	<b>Language Competency:</b> Vocabulary 1. Homonyms, Homophones, Homographs Portmanteau words 2. Verbs and Tenses, Subject Verb Agreement 3. Error correction Vocabulary : Synonyms, Antonyms, Word Formation	12
V	<b>English for Communication</b> 1. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks 2. Participating in a meeting: face to face and online 3. Reading news and weather reports 4. Preparing first drafts of short assignments	12
Total Hours		60
Text Books		
1.	Ezekiel Nissim, 1989 .Collected Poems 1952-1988. Oxford University Press.	
2.	Hewings, M. (2000). Advanced English Grammar. Cambridge. University Press.	
Reference Books		
1.	Bakshi, S.P. & Sharma, R. (2019). Descriptive English. Arihant Publications (India) Ltd.	
2.	Cameron S & Dempsey L. (2019). The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing.	
3.	Sherman B. (2014) Skimming and Scanning Techniques. Liberty University Press.	
Web Resources (Swayam / NPTEL)		
1.	<a href="https://nptel.ac.in/courses/109103020">https://nptel.ac.in/courses/109103020</a>	

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF23C	Financial Accounting – II	Core-III	6	4

### Course Objectives

This course intends to cover

- Various methods of accounting, such as Hire purchase and Installments System.
- Branch accounts and allocation of expenses under departmental accounts.
- Partnership accounts relating to admission, retirement, and death.
- Knowledge regarding partnership accounts relating to the dissolution of the firm.
- Requirements of International Accounting Standards for financial reporting.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Find out the accounting treatment in Hire purchase accounts and Instalment systems.	K1
CLO2	Apply the knowledge in preparing Branch and Departmental Accounts.	K3
CLO3	Understand the accounting treatment for admission and retirement in partnership	K2
CLO4	Identify the settlement of accounts at the time of dissolution of a firm.	K3
CLO5	Recognize the need and development of accounting standards and the role of IFRS.	K1
K1- Remember; K2- Understand; K3- Apply		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	2	3	3	3
CLO3	3	2	2	3	3
CLO4	3	2	3	3	2
CLO5	3	3	3	3	3
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

## Core – IV: Financial Accounting – II

Unit	Content	No. of Hours
I	<b>Hire Purchase and Instalment System:</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account. <b>Instalment System:</b> Calculation of Profit	18
II	<b>Branch and Departmental Accounts:</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches - Foreign Branches. <b>Departmental Accounts:</b> Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	18
III	<b>Partnership Accounts – I:</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill- Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	20
IV	<b>Partnership Accounts – II:</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	20
V	<b>Accounting Standards for financial reporting:</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction- AS 1, AS 4, AS 5, AS 19 and AS 21 – Difference between Ind AS and IFRS.	14
<b>Total Hours</b>		<b>90</b>
<b>Text Books</b>		
1.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting, Sultan Chand & Sons Publications, Volume II.	
2.	Shukla.M.S., Grewal.T.S., Gupta.S.C., (2016), Advanced Accounts, S. Chand & Sons co.Ltd., New Delhi, Vol:II, 19 <sup>th</sup> Edition.	
3.	Gupta.R.L., and Gupta.V.K., (2014), Financial Accounting, Sultan Chand & Sons Publications, 3 <sup>rd</sup> Edition.	
4.	Jain S.P, Narang.K.L, Simmi Agarwal, Monika Sehgal, (2021), Advanced Accountancy, Kalyani publisher, Volume – II.	
5.	Reddy.T.S and Murthy.A (2015), Financial Accounting, Margham Publications, 7 <sup>th</sup> Edition.	
<b>Reference Books</b>		
1.	CA Sharad K Maheshwari, Dr. Suneel K Maheshwari, Dr. S. N. Maheshwari, (2022), Financial Accounting, Vikas Publishing, 7 <sup>th</sup> Edition.	
2.	Dr. Tulsian P C &Tushar Tulsian, et al, (2023), Advanced Accounting, Sultan Chand & Sons Publications, 3 <sup>rd</sup> Edition.	
3.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications.	

Web Resources ( Swayam /NPTEL)	
1.	<a href="https://onlinecourses.swayam2.ac.in/nou24_cm02/preview">https://onlinecourses.swayam2.ac.in/nou24_cm02/preview</a>
2.	<a href="https://onlinecourses.swayam2.ac.in/imb24_mg08/preview">https://onlinecourses.swayam2.ac.in/imb24_mg08/preview</a>
3.	<a href="https://onlinecourses.swayam2.ac.in/cec24_mg05/preview">https://onlinecourses.swayam2.ac.in/cec24_mg05/preview</a>
4.	<a href="https://onlinecourses.swayam2.ac.in/aic20_sp60/preview?">https://onlinecourses.swayam2.ac.in/aic20_sp60/preview?</a>

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF24C	Fintech and Digital Finance Innovations	Core - IV	4	3

## Course Objectives

This course intends to cover

- The historical development, current trends, and future prospects of the fintech industry, including the key drivers and enablers of fintech innovation.
- Various digital payment methods and block chain technology, including their applications, benefits, challenges, and the impact on traditional financial systems.
- The applications of artificial intelligence and machine learning in finance, such as fraud detection, credit scoring, robo-advisory, algorithmic trading and to discuss the associated ethical considerations and challenges.
- Insurtech landscape and the latest innovations in insurance distribution, underwriting, claims management, and peer-to-peer insurance, emphasizing the role of technology in transforming the insurance industry.

## Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the evolution, landscape, and key drivers of fintech and digital finance innovations.	K2
CLO2	Analyze the functionality and applications of digital payment systems, including mobile payments, contactless payments, and crypto currency transactions.	K4
CLO3	Demonstrate knowledge of block chain technology and its financial applications, including smart contracts and distributed ledger technology.	K3
CLO4	Apply artificial intelligence (AI) and machine learning (ML) techniques in various financial services contexts, such as fraud detection, credit scoring, and robo-advisory	K3
CLO5	Evaluate the innovations and impact of insurtech on insurance distribution, underwriting, and claims management.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze</b>		

## CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	2
CLO2	3	2	3	3	3
CLO3	3	2	2	3	3
CLO4	3	2	3	3	2
CLO5	3	3	3	3	3
<b>3 - Substantial (high)</b>		<b>2 - Moderate (medium)</b>		<b>1 - Slight (low)</b>	

**Core – IV: Fintech and Digital Finance Innovations**

<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction to Fintech and Digital Finance:</b> Overview of Fintech Landscape – Evolution of Digital Finance – Key Drivers and Enablers of Fintech Innovation – Impact of Fintech on Traditional Financial Services.	10
II	<b>Digital Payments and Transactions:</b> Mobile Payments and Wallets – Contactless Payments (NFC, QR Codes) – Peer-to-Peer (P2P) Payments – Cryptocurrency and Blockchain in Payments.	10
III	<b>Blockchain and Distributed Ledger Technology (DLT):</b> Introduction to Blockchain and DLT – How Blockchain Works – Smart Contracts – Blockchain Applications in Finance (Trade Finance, Clearing and Settlement, Identity Management) <b>Artificial Intelligence (AI) and Machine Learning (ML) in Finance:</b> Overview of AI and ML – Applications in Financial Services (Fraud Detection, Credit Scoring, Robo-Advisory, Algorithmic Trading) – Challenges and Ethical Considerations	14
IV	<b>Insurtech and Digital Insurance:</b> Insurtech Landscape – Innovations in Insurance Distribution, Underwriting, and Claims Management – Usage-Based Insurance (UBI) – Peer-to-Peer (P2P) Insurance. Crowdfunding and Alternative Lending: Peer-to-Peer (P2P) Lending – Equity Crowdfunding – Invoice Trading – Impact of Alternative Lending on Traditional Banking	9
V	<b>Cloud accounting, Forensic Accounting and Insurance applications:</b> Overview of Cloud Accounting – Benefits over Traditional Accounting – Key Cloud Accounting Software, Setting Up Systems – Data Migration – Customization – Security and Data Protection. Real-time Reporting – Automated Bank Feeds – Expense Management – Invoice Processing – Inventory Management. Multi-User Access – Mobile Accessibility – Integration with Business Tools. Overview – Role of Forensic Accountants – Key Skills. Types of Fraud (Financial Statement Fraud, Asset Misappropriation, Corruption) – Detection Techniques (Data Analysis, Red Flags, Ratio Analysis) – Internal Controls. Evidence Gathering – Interviewing – Document Analysis – Digital Forensics. Understanding Legal Standards and Regulations – Preparing Forensic Reports – Expert Witness Testimony – Ethical Considerations. Overview of Insurance Industry – Types of Insurance (Life, Health, Property, Casualty). Role of AI and ML – Predictive Analytics – Claims Processing Automation – Fraud Detection. Understanding Risk Assessment – Actuarial Analysis – Underwriting Processes. Compliance and Regulations – Legal Requirements – Reporting Standards.	17
<b>Total Hours</b>		<b>60</b>



Text Books	
1.	Niels Pedersen, (2020), Financial Technology, Kogan Page.
2.	Dr. Nisha Sharma, Dr. Vishal Dattana, Dr. Srihari Rajesh Rao (2024), Introduction to FINTECH, Independently published.
Reference Books	
1.	Ms. Anshu Gauba, Dr. Pooja Maharajan, Mr. Ajeet Singh Sindhu (2024), FINTECH Innovation AI in Commerce and Management, Redshine Publication.
2.	Jaspal Singn, (2022) Financial Technology and Digital Banking, New Century Publication.
Web Resources (Swayam / NPTEL)	
1.	<a href="https://www.coursera.org/specializations/wharton-fintech">https://www.coursera.org/specializations/wharton-fintech</a>
2.	<a href="https://www.coursera.org/learn/bcg-uva-darden-digital-transformation">https://www.coursera.org/learn/bcg-uva-darden-digital-transformation</a>

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF25C	Business Law	Core - V	4	3

### Course Objectives

This course intends to cover

- Basics of Commercial law and terms of a valid contract.
- Knowledge of performance contracts.
- Requirements of bailment and pledge.
- Duties of a seller and rights of unpaid seller.
- Understand the terms of negotiable instruments and types.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate awareness about basic legal framework governing business.	K2
CLO2	Summarize the rules related to the contracts and issues related to termination and breach of contracts.	K2
CLO3	Identify the rules related to indemnity and guarantee, bailment and pledge	K3
CLO4	Explain the various laws to safeguard the rights and duties of a buyer and seller.	K2
CLO5	Enhance knowledge about negotiable instruments and parties involved in it.	K1
K1- Remember; K2- Understand; K3- Apply		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	3
CLO2	3	3	3	3	3
CLO3	3	3	3	3	3
CLO4	3	3	3	3	2
CLO5	3	3	3	3	2
3-Substantial(high)		2-Moderate (medium)		1-Slight (low)	

**Core – VI: Business Law**

Unit	Content	No. of Hours
I	<b>Introduction:</b> Mercantile Law: Meaning – Definition – Nature – Objectives – Sources of Mercantile Law. Definition of Contract - Essentials of Valid Contract - Classification of Contract - Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	12
II	<b>Performance Contract:</b> Meaning of Performance - Offer to Perform - Devolution of Joint liabilities & Rights - Time and Place of Performance - Reciprocal Promises - Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	11
III	<b>Contract of Indemnity and Guarantee:</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability - Kinds of Guarantee - Rights of Surety - Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge - Pledge and Lien - Rights of Pawner and Pawnee.	13
IV	<b>Elements of Law relating to Sale of Goods:</b> Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and Duties of Buyer - Rights of an Unpaid Seller – Consumer Protection Act 2019.	12
V	<b>Elements of Law relating to Negotiable Instruments:</b> Definition of a Negotiable Instrument; Instruments Negotiable by Law and by Custom; Types of Negotiable Instruments; Parties to a Negotiable Instrument- Duties, Rights, Liabilities and Discharge; Material Alteration; Crossing of Cheques; Payment and Collection of Cheques and Demand Drafts; Presumption of Law as to Negotiable Instruments.	12
<b>Total Hours</b>		<b>60</b>
<b>Text Books</b>		
1.	Gulshan,S.S., (2007), Mercantile Law, Excel books, 3 <sup>rd</sup> edition,	
2.	Kapoor,N.D., (2022), Elements of Mercantile Law, Sultan Chand & sons, 38 <sup>th</sup> edition,	
3.	Shukla,M.C., (2021), Mercantile Law, S.Chand & Company.	
<b>Reference Books</b>		
1.	Kuchhal,M.C., (2006), Mercantile Law, Vikas Publishing House Pvt.Ltd, 6 <sup>th</sup> edition,	
2.	Gogna,P.P.S., (2016), Mercantile Law, S.Chand & sons Company, 7 <sup>th</sup> revised edition	
<b>Web Resources (Swayam/NPTEL)</b>		
1.	<a href="https://onlinecourses.swayam2.ac.in/nou24_cm11/preview">https://onlinecourses.swayam2.ac.in/nou24_cm11/preview</a>	
2.	<a href="https://onlinecourses.swayam2.ac.in/cec24_cm02/preview">https://onlinecourses.swayam2.ac.in/cec24_cm02/preview</a>	
3.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg11/preview">https://onlinecourses.nptel.ac.in/noc24_mg11/preview</a>	
4.	<a href="https://onlinecourses.swayam2.ac.in/nce24_sc06/preview">https://onlinecourses.swayam2.ac.in/nce24_sc06/preview</a>	

Course Code	Course Name	Category	Hours/ Week	Credits
24BCF26A	Business Economics	Allied - II	4	3

### Course Objectives

This course intends to cover

- Basis of economics and its theories.
- Concepts of demand and supply.
- Terms of consumer behavior and its approaches.
- Theories of production.
- Knowledge of pricing practices and theories.

### Course Learning Outcomes

On the successful completion of the course, students will be able to:

CLO	CLO Statements	Knowledge Level
CLO1	Remember the basic concept of business economics.	K1
CLO2	Apply the various aspects of demand and supply analysis.	K3
CLO3	Comprehend the theories of consumer behavior	K3
CLO4	Apply the concept of production and its theories	K3
CLO5	Understand various methods of pricing in market structure	K2
K1 - Remember; K2 - Understand; K3 – Apply		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	2	3
CLO2	2	2	3	3	2
CLO3	3	3	3	3	3
CLO4	3	2	2	2	3
CLO5	3	2	3	3	3
3 - Substantial(high)	2 - Moderate(medium)		1 - Slight(low)		

**Allied - II: Business Economics**

Unit	Content	No. of Hours
I	<b>Nature and Scope of Business Economics :</b> Meaning of Business Economics - Nature of Business Economics- Fundamental Concepts of Business Economics - Incremental Reasoning - Opportunity Cost - Time Perspective - Discounting Principles and Risk & Uncertainty. <b>Theories of Firm:</b> Profit Maximization Theory. <b>Managerial Theories:</b> Bomoul's Sales Revenue Maximization and Growth Maximization Model. <b>Behavioural Theories:</b> Simons Satisficing Model –Cyert and March Model	12
II	<b>Demand Analysis:</b> Meaning of Demand – Determinants of Demand – Law of Demand – Reasons of Downward Slope of Demand Curve. <b>Elasticity of Demand:</b> Meaning – Types - Price Elasticity - Income Elasticity - Cross Elasticity. <b>Demand Forecasting:</b> Methods of Demand Forecasting. <b>Supply Analysis:</b> Law of Supply – Determinants of Supply.	12
III	<b>Consumer Behavior :Cardinal Approach to Consumer Behaviour:</b> Cardinal Approach-Concepts - Utility, Total Utility - Marginal Utility - Law of Diminishing Marginal utility - Law of Equi Marginal Utility. <b>Ordinal Approach to Consumer Behaviour:</b> Ordinal Approach: Indifference Curve – Properties of Indifference Curve – Consumer's Equilibrium, Price, Income and Substitution effect.	12
IV	<b>Theory of Production :</b> Meaning – Production Function – Law of Variable Proportions – Return to Scale. <b>Isoquants:</b> Meaning- Types and Properties. <b>Costs:</b> Types – Determinants of Short & Long run costs and relationship between Average Cost and Marginal Cost. <b>Economies of Scale:</b> Internal and External Economics of Scale – Diseconomies of Scale.	12
V	<b>Markets and Pricing:</b> Based on number of buyers and sellers. Perfect Competitive market – Imperfect Competitive market - Monopoly – Monopolistic-Oligopoly – Price and output determination under different market conditions. <b>Price Discrimination:</b> Meaning – Types – Objectives (Price and Output determination under price discrimination). <b>Pricing Practices:</b> Types-Cost- oriented –Cost plus Pricing, Marginal Cost Pricing – Target Pricing – Going rate Pricing – Price Leadership - Cyclical Pricing – Dual Pricing.	12
<b>Total Hours</b>		<b>60</b>
<b>Text Books</b>		
1.	Metha,P.L,(2022), Managerial Economics, Sultan Chand and Sons Publications, 21 <sup>st</sup> Edition.	
2.	Ahuja HL, (2008), Managerial Economics, Sultan & Chand Publishing, 7 <sup>th</sup> Edition.	

Reference Books	
1.	Mithani,D.M,(2008), Managerial Economics (Theory and Applications) Himalya Publications, 5 <sup>th</sup> Edition.
2.	Dwivedi.D.N,(2008), Managerial Economics, Vikas Publication company Ltd.,7 <sup>th</sup> Edition.
3.	Jhingan,M.L,(2009), Macro Economic Theory, Vrinda Publishing House, 11 <sup>th</sup> Edition New Delhi.
Web Resources (Swayam / NPTEL)	
1.	<a href="https://archive.nptel.ac.in/courses/110/101/110101149/">https://archive.nptel.ac.in/courses/110/101/110101149/</a>
2.	<a href="https://archive.nptel.ac.in/courses/110/105/110105075/">https://archive.nptel.ac.in/courses/110/105/110105075/</a>
3.	<a href="https://onlinecourses.nptel.ac.in/noc22_mg43/preview">https://onlinecourses.nptel.ac.in/noc22_mg43/preview</a>

### Components for Internal Assessment and Distribution of Marks for CIA and ESE (Theory)

Max Marks	Marks for		Components for CIA									
	CIA	ESE	CIA – I		CIA – II		Best of CIA-I & CIA-II	Model		Attendance	Active Engagement	Total
			Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage			
100	25	75	50	5	50	5	5	75	10	5	5	25

### Question Paper Pattern

Component	Duration in Hrs.	Section A			Section B			Section C			Total
		Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	
CIA – I & II	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

### Components for Internal Assessment and Distribution of Marks for CIA (Lab)

Max Marks	Marks for		Components for CIA							
	CIA	ESE	Test – I		Test - II		Model		Observation	Total
			Actual	Weightage	Actual	Weightage	Actual	Weightage		
100	40	60	50	10	50	10	60	15	5	40

### Examination Pattern

Component	Duration in Hrs.	Marks			Weightage
		Practical	Record	Total Marks	
Test – I	2	50	-	50	10
Test – II	2	50	-	50	10
Model	3	60	-	60	15
ESE	3	50	10	60	-

**Part – IV : Foundation Courses**

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24HUM2FC	Human Rights	FC - II	2	2

Unit	Content
I	<p><b>Concept of Human Values, Value Education Towards Personal Development</b>  Aim of Education and Value Education; Evolution of Value Oriented Education; Concept of Human Values; Types of Values; Components of Value Education.</p> <p><b>Personal Development:</b>  Self-analysis and Introspection; Sensitization towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbors, Co-workers.  Character Formation towards Positive Personality:  Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.</p>
II	<p><b>Value Education Towards National and Global Development</b>  <b>National and International Values:</b>  Constitutional or National Values - Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, and Fraternity.  Social Values - Pity and Probity, Self-Control, Universal Brotherhood.  Professional Values - Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, and Faith.  Religious Values - Tolerance, Wisdom, Character.  Aesthetic Values - Love and Appreciation of Literature and Fine Arts and Respect for the Same.  National Integration and International Understanding.</p>
III	<p><b>Impact of Global Development on Ethics and Values</b>  Conflict of Cross-Cultural Influences, Mass Media, Cross-Border Education, Materialistic Values, Professional Challenges, and Compromise.  Modern Challenges of Adolescent Emotions and Behavior; Sex and Spirituality: Comparison and Competition; Positive and Negative Thoughts.  Adolescent Emotions, Arrogance, Anger, Sexual Instability, Selfishness, Defiance</p>
IV	<p><b>Therapeutic Measures</b>  Control of the Mind through  a. Simplified Physical Exercise  b. Meditation – Objectives, Types, Effect on Body, Mind and Soul  c. Yoga – Objectives, Types, Asanas  d. Activities:  (i) Moralisation of Desires  (ii) Neutralisation of Anger  (iii) Eradication of Worries  (iv) Benefits of Blessings</p>



Unit	Content
V	<p><b>Human Rights</b></p> <ol style="list-style-type: none"> <li>1. Concept of Human Rights – Indian and International Perspectives             <ol style="list-style-type: none"> <li>a. Evolution of Human Rights</li> <li>b. Definitions under Indian and International Documents</li> </ol> </li> <li>2. Broad Classification of Human Rights and Relevant Constitutional Provisions.             <ol style="list-style-type: none"> <li>a. Right to Life, Liberty and Dignity</li> <li>b. Right to Equality</li> <li>c. Right against Exploitation</li> <li>d. Cultural and Educational Rights</li> <li>e. Economic Rights</li> <li>f. Political Rights</li> <li>g. Social Rights</li> </ol> </li> <li>3. Human Rights of Women and Children             <ol style="list-style-type: none"> <li>a. Social Practice and Constitutional Safeguards                 <ol style="list-style-type: none"> <li>(i) Female Feticide and Infanticide</li> <li>(ii) Physical Assault and harassment</li> <li>(iii) Domestic Violence</li> <li>(iv) Conditions of Working Women</li> </ol> </li> </ol> </li> <li>4. Institutions for Implementation             <ol style="list-style-type: none"> <li>a. Human Rights Commission</li> <li>b. Judiciary</li> </ol> </li> <li>5. Violations and Redressal             <ol style="list-style-type: none"> <li>a. Violation by State</li> <li>b. Violation by Individuals</li> <li>c. Nuclear Weapons and terrorism</li> <li>d. Safeguards</li> </ol> </li> </ol>

Web Resources	
1.	<a href="https://syllabus.b-u.ac.in/syl_college/ug_ve.pdf">https://syllabus.b-u.ac.in/syl_college/ug_ve.pdf</a>

**Components for Internal Assessment and  
Distribution of Marks for CIA (Theory)**

Max Marks	Marks for		Components for CIA							
	CIA	ESE	CIA – I		CIA – II		Best of CIA-I & CIA-II	Model		Total (Best + Model)
50	50	-	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	50
			50	25	50	25	25	50	25	

**Question Paper Pattern**

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Offline	Open Choice	5 (Out of 8)	5 x 10=50

## Part – IV : Ability Enhancement Compulsory Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24SOF2AE	Soft Skills	AECC - II	2	2

### Course Objectives

The course intends to cover

- The essential soft skills that is crucial for success in today's dynamic and interconnected workplace.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the comprehensive skills to participate actively in conversation, writing short texts with expression	K1, K2, K3
CLO2	Infer the cohesive devices to describe and discuss any objects, pictures using compound, complex sentence forms.	K2, K3
CLO3	Comprehend the logic in the given situation to organize the ideas to write formal and informal letters.	K2, K3
CLO4	Understand the given material to organize it in a logical sequence to present a paragraph with main and supporting ideas with concluding sentences.	K3
CLO5	Present valuable ideas in conversation to emulate the main ideas and key points in short essays.	K3
<b>K1 - Remember; K2 - Understand; K3 - Apply;</b>		

**Ability Enhancement Compulsory Course - II : Soft Skills**

Unit	Details	No. of Hours
I	<p><b>Presentation Skills : Getting to Know You:</b> Grammar: Introduction to Tenses; Listening: Fill in the blanks; Speaking: Self Introduction, Everyday English, Role-Play; Reading: Different ways of communication. <b>My Day:</b> Grammar: Present simple positive &amp; negative / Adverbs of Frequency; Vocabulary &amp; Speaking: Daily Activities; Listening: Observe and Answer / Telling the time; Reading &amp; Writing: Describe where you live. <b>Your World:</b> Grammar: Possessive determiners; Vocabulary &amp; Speaking: Talk about countries, nationalities; Listening: Positive &amp; negative contractions; Reading &amp; Writing: Personal profile. <b>The World Of Work:</b> Grammar: Yes/No &amp; Wh Questions; Vocabulary &amp; Speaking: Jobs; Listening: Recognize the schwa sound; Reading &amp; Writing: Opening and closing an email. <b>Places And Things:</b> Grammar: There is / there are, articles; Vocabulary &amp; Speaking: Talk about rooms &amp; furniture; Listening: Directions; Reading &amp; Writing: Imperatives. <b>24 Hours:</b> Grammar: Likes &amp; Dislikes; Vocabulary &amp; Speaking: Speak about hobbies and interests; Listening: Observe &amp; answer; Reading: Match the photos with descriptions; Writing: Write complete sentence using prompts;</p>	6
II	<p><b>Confidence : Clothes and Shopping:</b> Grammar: Modal verbs / Adverbs of Frequency / Adjectives and Adverbs; Vocabulary &amp; Speaking: Shopping; Listening: Observe and Answer; Reading &amp; Writing: Product Review. <b>Travel &amp; Transport:</b> Grammar: Past simple questions; Vocabulary &amp; Speaking: Talk about holidays; Listening: At the train station; Reading &amp; Writing: Email - A perfect holiday. <b>Health &amp; Fitness:</b> Grammar: Past simple irregular verbs; Vocabulary &amp; Speaking: Talk about a healthy lifestyle; Listening: Listen &amp; Answer; Reading &amp; Writing: Time sequencers. <b>Music:</b> Grammar: Present perfect simple; Vocabulary &amp; Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. <b>Let's go shopping:</b> Grammar: Countable &amp; Uncountable; Vocabulary &amp; Speaking: Town Survey; Listening: Listen and answer; Reading &amp; Writing: Read and match</p>	6
III	<p><b>Creativity :Cooking &amp; Eating:</b> Grammar: Some &amp; Any, Quantifiers; Vocabulary &amp; Speaking: Food &amp; Drink; Listening: Kitchen conversation; Reading &amp; Writing: Article reading &amp; answering. <b>Survival:</b> Grammar: Comparison of adjectives; Vocabulary &amp; Speaking: Describing people; Listening: Listen &amp; Answer; Reading &amp; Writing: Read and Answer. <b>Working Together:</b> Grammar: Verb + Noun phrases; Vocabulary &amp; Speaking: Talk about technology; Listening: Listen &amp; Answer; Reading &amp; Writing: Notice. <b>Music:</b> Grammar: Present perfect simple; Vocabulary &amp; Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. <b>Culture and Arts:</b> Grammar: Present perfect; Vocabulary &amp; Speaking: Speak on the phone; Listening: Listen and answer; Reading &amp; Writing: Review</p>	6

Unit	Content	
IV	<b>Problem-Solving :Do's and Don'ts:</b> Grammar: Modal verbs; Vocabulary & Speaking: Role play; Listening: Holidays in January; Reading & Writing: Article reading & answering. <b>Body:</b> Grammar: First conditional; Vocabulary & Speaking: Personality & Appearance; Listening: Listen to conversations about personality; Reading & Writing: Read and Answer about your skills. <b>Speed:</b> Grammar: Present simple passive; Vocabulary & Speaking: Talk about relationships; Listening: Listen & Answer; Reading & Writing: Error spotting. <b>Work:</b> Grammar: Adverbs of manner; Vocabulary & Speaking: Talk about work advice; Listening: Observe & Answer; Reading: Read & check your ideas	6
V	<b>Critical Thinking : Influence:</b> Grammar: would / past habits; Listening: Sentence Correction; Speaking & Vocabulary: Your inspiration; Reading: Picture description; Writing: Rewrite the sentences. <b>Money:</b> Grammar: Second conditional; Listening: radio programme; Speaking & Vocabulary: Talk about games; Reading & Writing: Fill in the blanks. <b>Things that changed the world:</b> Grammar: articles; Speaking & Listening: Talk about chewing gum; Reading & Writing: Read and write a book review	6
<b>Total Hours</b>		<b>30</b>

### Components for and Distribution of Marks for ESE (Theory)

#### Ability Enhancement Compulsory Course(AECC)

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

