



**KG COLLEGE OF ARTS AND SCIENCE**  
 Autonomous Institution | Affiliated to Bharathiar University  
 Accredited with A++ Grade by NAAC  
 ISO 9001:2015 Certified Institution  
 KGiSL 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: Bachelor of Commerce (B.Com.)  
 Programme Code: BCO**

**(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. programme shall enable the students

|      |  |
|------|--|
| PLO1 | <b>Disciplinary Knowledge:</b> Demonstrate the comprehensive knowledge and understanding of accounting, finance, economics, marketing, or management that form a part of an Undergraduate Programme of study.  |
| PLO2 | <b>Information Literacy and Career Readiness:</b> Engage 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> Understand the ethical dimensions of business practices and capability to critically analyse 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> 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> 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.                                   |

**Curriculum****B.Com.****Distribution of Credits and Hours for all the Semesters**

| Part         | Course Category   | No. of Courses | Hours |            | Credits |            | Total Credits | Semester |
|--------------|---|----------------|-------|------------|---------|------------|---------------|----------|
| I            | Language I  | 4              | 4 X 4 | 16         | 4 X 3   | 12         | 12            | 1 – 4    |
| II           | Language II   | 4              | 4 X 4 | 16         | 4 X 3   | 12         | 12            | 1 – 4    |
| III          | Core Theory (6 hrs /week)   | 8              | 8 X 6 | 48         | 8 X 4   | 32         | 100           | 1-6      |
|              | Core Theory (5 hrs / week)  | 2              | 2 X 5 | 10         | 2 X 4   | 8          |               | 5        |
|              | Core Theory (4 hrs / week)  | 5              | 5 X 4 | 20         | 5 X 3   | 15         |               | 1 – 5    |
|              | Core Lab (4 hrs /week)  | 2              | 2 X 4 | 8          | 2 X 3   | 6          |               | 1,4      |
|              | Core Lab (4 hrs /week)  | 1              | 1 X 4 | 4          | 1 X 2   | 2          |               | 3        |
|              | Core Lab (5 hrs /week)  | 2              | 2 X 5 | 10         | 2 X 3   | 6          |               | 5,6      |
|              | Allied  | 4              | 4 X 4 | 16         | 4 X 3   | 12         |               | 1 – 4    |
|              | Discipline Specific Elective                                      | 2              | 2 X 5 | 10         | 2 X 3   | 6          |               | 5,6      |
|              | Project   | 1              | 1 X 6 | 6          | 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)  | 2              | 2 X 2 | 4          | 2 X 2   | 4          | 14            | 1,2      |
|              | Foundation Course (FC)  | 1              | -     | -          | 1 X 2   | 2          |               | 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                                 | -              | -     | -          | 1 X 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.      | Credits   | Hrs.      | Credits   | Hrs.       | Credits    | Hrs.      | Credits   | Hrs.     | Credits  | Hrs.       | Credits    |
| <b>I</b>     | 4         | 3         | 4         | 3         | 18         | 13         | 4         | 4         | -        | -        | <b>30</b>  | <b>23</b>  |
| <b>II</b>    | 4         | 3         | 4         | 3         | 18         | 13         | 4         | 4         | -        | -        | <b>30</b>  | <b>23</b>  |
| <b>III</b>   | 4         | 3         | 4         | 3         | 22         | 15         | -         | 4         | -        | -        | <b>30</b>  | <b>25</b>  |
| <b>IV</b>    | 4         | 3         | 4         | 3         | 20         | 15         | 2         | 2         | -        | 2        | <b>30</b>  | <b>25</b>  |
| <b>V</b>     | -         | -         | -         | -         | 30         | 23         | -         | -         | -        | -        | <b>30</b>  | <b>23</b>  |
| <b>VI</b>    | -         | -         | -         | -         | 30         | 21         | -         | -         | -        | -        | <b>30</b>  | <b>21</b>  |
| <b>Total</b> | <b>16</b> | <b>12</b> | <b>16</b> | <b>12</b> | <b>138</b> | <b>100</b> | <b>10</b> | <b>14</b> | <b>-</b> | <b>2</b> | <b>180</b> | <b>140</b> |

## Curriculum

## B.Com.

| 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       |
| 24BCO13C     | III  | Core - I        | Financial Accounting -I                            | 6          | 3                | 25         | 75  | 100   | 4       |
| 24BCO14C     | III  | Core - II       | Principles of Management                           | 4          | 3                | 25         | 75  | 100   | 3       |
| 24BCO15P     | III  | Core Lab - I    | <b>Lab:</b> Advanced Excel and Financial Modelling | 4          | 3                | 40         | 60  | 100   | 3       |
| 24BCO16A     | 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       |
| 24BCO23C     | III  | Core – III      | Financial Accounting - II              | 6           | 3                | 25        | 75  | 100   | 4       |
| 24BCO24C     | III  | Core – IV       | Fintech and Digital Finance Innovation | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO25C     | III  | Core – V        | Business Law                           | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO26A     | 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 Skills                            | 2           | 2                | -         | 50  | 50    | 2       |
| Total        |      |                 |  | 30          |                  |           |     | 700   | 23      |

| Semester – 3 |      |                 |   |             |                  |           |     |       |         |
|--------------|------|-----------------|---|-------------|------------------|-----------|-----|-------|---------|
| Course Code  | Part | Course Category | Course Name   | Hrs. / Week | Examination      |           |     |       | Credits |
|              |      |                 |   |             | Duration in Hrs. | Max Marks |     |       |         |
|              |      |                 |   |             |                  | CIA       | ESE | Total |         |
| 24TAM31L     | I    | Language – I    | Tamil – III   | 4           | 3                | 25        | 75  | 100   | 3       |
| 24HIN31L     | I    |                 | Hindi – III   |             |                  |           |     |       |         |
| 24MAL31L     | I    |                 | Malayalam – III   |             |                  |           |     |       |         |
| 24FRE31L     | I    |                 | French – III  |             |                  |           |     |       |         |
| 24ENG32L     | II   | Language – II   | English – III   | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO33C     | III  | Core – VI       | Corporate Accounting -I                                       | 6           | 3                | 25        | 75  | 100   | 4       |
| 24BCO34C     | III  | Core - VII      | Company Law and Secretarial Practice                          | 6           | 3                | 25        | 75  | 100   | 4       |
| 24BCO35P     | III  | Core Lab - II   | <b>Lab:</b> Financial Technologies in Business Operations Lab | 4           | 3                | 40        | 60  | 100   | 2       |
| 24BCO36A     | III  | Allied - III    | Principles of Marketing                                       | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO37S     | III  | SEC – I         | Corporate Communication                                       | 2           | 3                | 25        | 75  | 100   | 2       |
| 24BAT2FC/    | IV   | FC – III        | Basic Tamil/  | -           | 2                | 50        | -   | 50    | 2       |
| 24ADT3FC/    |      |                 | Advanced Tamil  |             |                  |           |     |       |         |
| 24IKS3FC     |      |                 | Indian Knowledge System(IKS)*                                 |             |                  |           |     |       |         |
| 24MOO3AE     | IV   | AECC – III      | Online Course – MOOC  | -           | -                | -         | -   | -     | 2       |
| Total        |      |                 |   | 30          |                  |           |     |       | 750     |

# Semester – 1

**Part – I : Language I-Tamil I**

(All the Undergraduate Programmes)

**Semester 1**

| Course Code | Course Name | Category | Hrs. / 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><br>1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும்<br>2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்<br>3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும்<br>4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்               | 10           |
| V            | <b>(இலக்கணம்)</b><br>1. எழுத்துக்கள் (முதல் எழுத்துக்கள், சார்பெழுத்துக்கள்)<br>2. எழுத்துக்களின் பிறப்பு<br>3. மாத்திரைகள்<br>4. பயிற்சிக்குரியன - மொழிப்பெயர்ப்பு<br>(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)**  
**Semester - 1**

| 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<br>1. I Wandered Lonely as a Cloud - William Wordsworth<br>2. The Sparrow - Paul Laurence Dunbar<br>3. Stopping by woods on a snowy Evening – Robert Frost  | 12           |
| II                                    | <b>Prose</b> : Friendship<br>1. The Man in Black - Oliver Goldsmith<br>2. Of Friendship - Francis Bacon<br>3. The Blessing of Friends - Sir John Lubbock   | 12           |
| III                                   | <b>Short Stories:</b> Morality<br>1. The Necklace – Guy de Maupassant<br>2. The Lottery - Shirley Jackson<br>3. The Monkey’s Paw - W. W. Jacobs  | 12           |
| IV                                    | <b>Language Competency:</b> Vocabulary<br>1. Vocabulary : Synonyms, Antonyms, Word Formation<br>2. Appropriate use of Articles and Parts of Speech<br>3. Error correction  | 12           |
| V                                     | <b>English for Communication</b><br>1. Listening for General and Specific Information.<br>2. Self - Introduction, Introducing others, Greetings.<br>3. Reading a prose passage, Reading a poem and Reading a short story<br>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 | Hrs./ Week | Credits |
|-------------|--------------------------|----------|------------|---------|
| 24BCO13C    | 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 .<br><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  | Hrs./ Week | Credits |
|-------------|--------------------------|-----------|------------|---------|
| 24BCO14C    | Principles of Management | Core - II | 4          |         |

|  |  |  |  |          |
|--|--|--|--|----------|
|  |  |  |  | <b>3</b> |
|--|--|--|--|----------|

## 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

| <b>CLO</b>                              | <b>CLO Statements</b>  | <b>Knowledge Level</b> |
|---|--|------------------------|
| 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

| <b>CLOs/PLOs</b>           | <b>PLO1</b> | <b>PLO2</b>                | <b>PLO3</b> | <b>PLO4</b>           | <b>PLO5</b> |
|----------------------------|-------------|----------------------------|-------------|-----------------------|-------------|
| 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           |
| <b>3-Substantial(high)</b> |             | <b>2-Moderate (medium)</b> |             | <b>1-Slight (low)</b> |             |

## Core II: Principles of Management

| <b>Unit</b> | <b>Content</b> | <b>No. of Hours</b> |
|-------------|----------------|---------------------|
|-------------|----------------|---------------------|

|                    |  |           |
|--------------------|--|-----------|
| 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> |
|----|---|



| Course Code | Course Name | Category | Hrs. / Week | Credits |
|-------------|-------------|----------|-------------|---------|
|-------------|-------------|----------|-------------|---------|

|    |   |  |  |  |
|----|---|--|--|--|
| 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> |  |  |  |

|          |  |              |   |   |
|----------|--|--------------|---|---|
| 24BCO15P | Advanced Excel and Financial Modelling | Core Lab - I | 4 | 3 |
|----------|--|--------------|---|---|

## Course Objectives

This course intends to cover

- Advanced features and functions of spreadsheet for data analysis and financial modelling
- Basic finance concepts and their application in Excel-based financial analysis and modelling
- 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 modelling | 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 Modelling

| Unit | Content |
|------|---------|
|------|---------|

|                                     |  |
|-------------------------------------|--|
| I                                   | <p><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.</p> <p>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</p> |
| II                                  | <p><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.</p> <p><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.</p>           |
| III                                 | <p><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.</p>  |
| IV                                  | <p><b>Excel for Financial Analysis:</b> Financial Functions (PV, FV, NPV, IRR) – Loan and Investment Calculations – Depreciation Schedules – Sensitivity Analysis (Goal Seek, Data Tables)</p>   |
| V                                   | <p><b>Basic Financial Modelling:</b> Purpose and Structure of Financial Models – Building a Basic Financial Model in Excel – Assumptions and Inputs – Forecasting Techniques – Scenario Analysis and Sensitivity Testing.</p>  |
| <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. | List of Practicals |
|-------|--------------------|
|-------|--------------------|

| S.No. | List of Practicals  |
|-------|---|
| 1.    | <b>Interface Navigation and Basic Functions</b><br><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><br><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><br><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><br><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><br><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><br><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><br><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><br><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.<br>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.<br><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.<br><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.<br><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.       | List of Practicals  |
|-------------|---|
| 9.          | <b>Excel Macros and VBA Basics</b><br><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><br><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 Modelling</b><br><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.   |
| Total Hours |   |
| 60          |   |

| Course Code | Course Name                       | Category   | Hrs./ Week | Credits |
|-------------|-----------------------------------|------------|------------|---------|
| 24BCO16A    | 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, (2009), Fundamentals of Information Technology, Vikas Publishing, Noida.  |              |
| 2.                                  | Henry C. Lucas, (2009), Information Technology for Management, McGraw Hill Publishers.  |              |
| <b>Reference Books</b>              |   |              |
| 1.                                  | Roger Hunt and John Shellery, (1983), 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 and ESE (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. | No. of Experiments | Marks     |        |       | Weightage |
|-----------|------------------|--------------------|-----------|--------|-------|-----------|
|           |                  |                    | Practical | Record | Total |           |
| Test – I  | 1                | 1                  | 50        | -      | 50    | 10        |
| Test – II | 1                | 1                  | 50        | -      | 50    | 10        |
| Model     | 3                | 2                  | 60        | -      | 60    | 15        |
| ESE       | 3                | 2                  | 50        | 10     | 60    | -         |

## Part – IV : Foundation Courses

(All the Undergraduate Programmes)



| 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><br/>Renewable and non-renewable resources:<br/>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> <li>-</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> |
| <b>Unit</b> | <b>Content</b>   |
| VII         | <p><b>Human Population and the Environment</b></p> <ul style="list-style-type: none"> <li>- Population growth, variation among nations.</li> </ul>   |

|                        |   |
|------------------------|---|
|                        | <ul style="list-style-type: none"> <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> |
|----|---|

**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)**

**Semester – 1**

| Course Code | Course Name           | Category | Hours | 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

**Semester – 2**

| Course Code | Course Name | Category      | Hrs./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><br>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)<br>3. பழமொழி நானூறு(தேர்ந்தெடுக்கப்பட்ட 10 பாடல்கள்)   | 14           |
| II                     | <b>(பக்தி)</b><br>1. அபிராமி அந்தாதி( 10 பாடல்கள்) - அபிராமி பட்டர்<br>2. உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிய விநாயகம் பிள்ளை<br>3. முத்துக்குமாரசாமி பிள்ளைத்தமிழ்(தாலப் பருவம்) – குமரகுருபரர்<br>4. இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன்<br>5. சித்தர் பாடல்கள் - சிவவாக்கியர் பாடல் | 14           |
| Unit                   | Content   | No. of Hours |
| III                    | <b>(கலை மற்றும் பண்பாடு )</b><br>1. அறம் எனப்படுவது - அமுதன்<br>2. ஏட்டில் எழுதா இலக்கியம் - ஒளவை துரைச்சாமி<br>3. கீழடி - தொல்லியல் துறை, வெளியீடு<br>4. மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி<br>5. ஆளுமைத் திறன் - அறிவுக்கதிர்<br>(அரசுப்பணி சிறப்பிதழ்)                            | 12           |
| IV                     | <b>(இலக்கிய வரலாறு)</b><br>1. பதினெண் கீழ்க்கணக்கு நூல்கள்<br>2. உரைநடையின் தோற்றமும் வளர்ச்சியும்  | 10           |
| V                      | <b>(இலக்கணம்)</b><br>1. சொல்லின் வகைகள்<br>2. வேற்றுமைத் தொகைகள்<br>3. பயிற்சிக்குரியன:(விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்)  | 10           |
| <b>Total Hours</b>     |   | <b>60</b>    |
| <b>Reference Books</b> |   |              |
| 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)**  
**Semester - 2**

| 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<br>1. My Grand Mother’s House – Kamala Das<br>2. Of mother, among others things – A.K Ramanujam<br>3. Night of the Scorpion – Nissim Ezekiel  | 12           |
| II                             | <b>Prose:</b> Humour<br>1. With The Photographer – Stephen Leacock<br>2. Travel by Train – J.B.Priestley<br>3. On Forgetting – Robert Lynd  | 12           |
| III                            | <b>Short Stories:</b> Integrity<br>1. The taxi driver – K.S. Duggal<br>2. A Retrieved Reformation- O Henry<br>3. Kabuliwala - Rabindranath Tagore   | 12           |
| IV                             | <b>Language Competency:</b> Vocabulary<br>1. Homonyms, Homophones, Homographs Portmanteau words<br>2. Verbs and Tenses, Subject Verb Agreement<br>3. Error correction Vocabulary : Synonyms, Antonyms, Word Formation   | 12           |
| V                              | <b>English for Communication</b><br>1. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks<br>2. Participating in a meeting: face to face and online<br>3. Reading news and weather reports<br>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  | Hrs./ Week | Credits |
|-------------|---------------------------|-----------|------------|---------|
| 24BCO23C    | Financial Accounting - II | Core - IV | 6          | 4       |

### Course Objectives

The 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.<br><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  | Hrs./ Week | Credits |
|-------------|---|-----------|------------|---------|
| 24BCP24C    | Fintech and Digital Finance Innovations | Core - IV | 4          | 3       |

## Course Objectives

The 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              |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze |  |                 |

### 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: Fintech and Digital Finance Innovations**

| Unit               | Content  | No. of Hours |
|--------------------|--|--------------|
| 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)<br><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.<br>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.<br>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>    |
| <b>Text Books</b>  |  |              |
| 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.   |
| <b>Reference Books</b>                |   |
| 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.   |
| <b>Web Resources (Swayam / NPTEL)</b> |   |
| 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  | Hrs./ Week | Credits |
|-------------|--------------|-----------|------------|---------|
| 24BCO25C    | Business Law | Core - VI | 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>   |              |
| 5.                                  | <a href="https://onlinecourses.swayam2.ac.in/nce24_sc05/preview">https://onlinecourses.swayam2.ac.in/nce24_sc05/preview</a>   |              |

| Course Code | Course Name        | Category    | Hrs. /Week | Credits |
|-------------|--------------------|-------------|------------|---------|
| 24BCO26A    | 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.<br><b>Theories of Firm:</b> Profit Maximization Theory.<br><b>Managerial Theories:</b> Bomoul’s Sales Revenue Maximization and Growth Maximization Model.<br><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.<br><b>Elasticity of Demand:</b> Meaning – Types - Price Elasticity - Income Elasticity - Cross Elasticity.<br><b>Demand Forecasting:</b> Methods of Demand Forecasting.<br><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.<br><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.<br><b>Isoquants:</b> Meaning- Types and Properties.<br><b>Costs:</b> Types – Determinants of Short & Long run costs and relationship between Average Cost and Marginal Cost.<br><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.<br><b>Price Discrimination:</b> Meaning – Types – Objectives (Price and Output determination under price discrimination).<br><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           |
| Total Hours     |   | 60           |
| Text Books      |   |              |
| 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.                     |
| <b>Web Resources (Swayam / NPTEL)</b> |   |
| 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 |
| 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 and ESE (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. | No. of Experiments | Marks     |        |       | Weightage |
|-----------|------------------|--------------------|-----------|--------|-------|-----------|
|           |                  |                    | Practical | Record | Total |           |
| Test – I  | 1                | 1                  | 50        | -      | 50    | 10        |
| Test – II | 1                | 1                  | 50        | -      | 50    | 10        |



|       |   |   |    |    |    |    |
|-------|---|---|----|----|----|----|
| Model | 3 | 2 | 60 | -  | 60 | 15 |
| ESE   | 3 | 2 | 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><br/> 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><br/> Self-analysis and Introspection; Sensitization towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbors, Co-workers.<br/> Character Formation towards Positive Personality:<br/> Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.</p> |
| II   | <p><b>Value Education Towards National and Global Development</b><br/> <b>National and International Values:</b><br/> Constitutional or National Values - Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, and Fraternity.<br/> Social Values - Pity and Probity, Self-Control, Universal Brotherhood.<br/> Professional Values - Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, and Faith.<br/> Religious Values - Tolerance, Wisdom, Character.<br/> Aesthetic Values - Love and Appreciation of Literature and Fine Arts and Respect for the Same.<br/> National Integration and International Understanding.</p>        |
| III  | <p><b>Impact of Global Development on Ethics and Values</b><br/> Conflict of Cross-Cultural Influences, Mass Media, Cross-Border Education, Materialistic Values, Professional Challenges, and Compromise.<br/> Modern Challenges of Adolescent Emotions and Behavior; Sex and Spirituality: Comparison and Competition; Positive and Negative Thoughts.<br/> Adolescent Emotions, Arrogance, Anger, Sexual Instability, Selfishness, Defiance</p>   |
| IV   | <p><b>Therapeutic Measures</b><br/> Control of the Mind through<br/> a. Simplified Physical Exercise<br/> b. Meditation – Objectives, Types, Effect on Body, Mind and Soul<br/> c. Yoga – Objectives, Types, Asanas<br/> d. Activities:<br/> (i) Moralisation of Desires<br/> (ii) Neutralisation of Anger</p>   |

|      | (iii) Eradication of Worries<br>(iv) Benefits of Blessings  |
|------|---|
| Unit | Content   |
| V    | <b>Human Rights</b><br>1. Concept of Human Rights – Indian and International Perspectives<br>a. Evolution of Human Rights<br>b. Definitions under Indian and International Documents<br>2. Broad Classification of Human Rights and Relevant Constitutional Provisions.<br>a. Right to Life, Liberty and Dignity<br>b. Right to Equality<br>c. Right against Exploitation<br>d. Cultural and Educational Rights<br>e. Economic Rights<br>f. Political Rights<br>g. Social Rights<br>3. Human Rights of Women and Children<br>a. Social Practice and Constitutional Safeguards<br>(i) Female Feticide and Infanticide<br>(ii) Physical Assault and harassment<br>(iii) Domestic Violence<br>(iv) Conditions of Working Women<br>4. Institutions for Implementation<br>a. Human Rights Commission<br>b. Judiciary<br>5. Violations and Redressal<br>a. Violation by State<br>b. Violation by Individuals<br>c. Nuclear Weapons and terrorism<br>d. Safeguards |

**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<br>Marks | Marks for |     | Components for CIA |           |          |           |                              |        |           |                            |
|--------------|-----------|-----|--------------------|-----------|----------|-----------|------------------------------|--------|-----------|----------------------------|
|              | CIA       | ESE | CIA – I            |           | CIA – II |           | Best of<br>CIA-I &<br>CIA-II | Model  |           | Total<br>(Best +<br>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 |

| 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              |
| K1 - Remember; K2 - Understand; K3 - Apply; |   |                 |

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

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



# Semester 3

## Curriculum B.Com.

| Semester – 3 |      |                 |   |             |                  |           |     |       |         |
|--------------|------|-----------------|---|-------------|------------------|-----------|-----|-------|---------|
| Course Code  | Part | Course Category | Course Name   | Hrs. / Week | Examination      |           |     |       | Credits |
|              |      |                 |   |             | Duration in Hrs. | Max Marks |     |       |         |
|              |      |                 |   |             |                  | CIA       | ESE | Total |         |
| 24TAM31L     | I    | Language – I    | Tamil – III   | 4           | 3                | 25        | 75  | 100   | 3       |
| 24HIN31L     | I    |                 | Hindi – III   |             |                  |           |     |       |         |
| 24MAL31L     | I    |                 | Malayalam – III   |             |                  |           |     |       |         |
| 24FRE31L     | I    |                 | French – III  |             |                  |           |     |       |         |
| 24ENG32L     | II   | Language – II   | English – III   | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO33C     | III  | Core – VI       | Corporate Accounting -I                                       | 6           | 3                | 25        | 75  | 100   | 4       |
| 24BCO34C     | III  | Core - VII      | Company Law and Secretarial Practice                          | 6           | 3                | 25        | 75  | 100   | 4       |
| 24BCO35P     | III  | Core Lab - II   | <b>Lab:</b> Financial Technologies in Business Operations Lab | 4           | 3                | 40        | 60  | 100   | 2       |
| 24BCO36A     | III  | Allied - III    | Principles of Marketing                                       | 4           | 3                | 25        | 75  | 100   | 3       |
| 24BCO37S     | III  | SEC – I         | Corporate Communication                                       | 2           | 3                | 25        | 75  | 100   | 2       |
| 24BAT2FC/    | IV   | FC – III        | Basic Tamil/  | -           | 2                | 50        | -   | 50    | 2       |
| 24ADT3FC/    |      |                 | Advanced Tamil  |             |                  |           |     |       |         |
| 24IKS3FC     |      |                 | Indian Knowledge System(IKS)*                                 |             |                  |           |     |       |         |
| 24MOO3AE     | IV   | AECC – III      | Online Course – MOOC  | -           | -                | -         | -   | -     | 2       |
| Total        |      |                 |   | 30          |                  |           |     |       | 750     |



**Part –I : Tamil –III**  
**(All the Undergraduate Programmes)**

| Course Code | Course Name | Category     | Hours / Week | Credit |
|-------------|-------------|--------------|--------------|--------|
| 24TAM31L    | Tamil - III | Language - I | 4            | 3      |

### Course Objectives

- தமிழரின் பிற துறை சார்ந்த சிந்தனைகளைக் கற்றுத் தேர்தல்
- இன்றைய அறிவியல் வளர்ச்சி மற்றும் கணினியின் பயன்பாட்டுத் தேவையை உணர்த்துதல்
- இயற்கை பாதுகாப்பு குறித்த விழிப்புணர்வை வளர்த்தல்

### Course Learning Outcomes

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

| CLO   | CLO Statements   | Knowledge Level |
|---|--|-----------------|
| CLO1  | வணிகத் தமிழ் - கணினித் தமிழின் நுட்பங்கள் மற்றும் பயன்பாடுகளை அறிதல்.          | K1, K2          |
| CLO2  | ஊடகம் மற்றும் உளவியல் தன்மை குறித்த சிந்தனைகளை வளர்த்தல்.                      | K2              |
| CLO3  | சுற்றுலா - சுற்றுச்சூழலியல் தேவை மற்றும் மீட்டுருவாக்கம் குறித்து உணர்த்துதல். | K3              |
| CLO4  | மேலாண்மை பற்றி அறிதல் மற்றும் சுயக்கற்றல் திறனை வளர்த்தல்.                     | K1, K3          |
| CLO5  | கொங்கு ஆளுமைகள் குறித்து அறியச் செய்தல்.                                       | K2, K3          |
| <b>K1 - Remember; K2 - Understand; K3 – Apply</b> |  |                 |

**Part – I: Tamil – III****பயன்பாட்டுத் தமிழ்**

| Unit                   | Content   | No. of Hours |
|------------------------|---|--------------|
| I                      | <b>வணிகம் மற்றும் கணினித் தமிழ்</b><br>தமிழரின் வணிகம் - வணிகக் கடிதங்கள் - உலகமயமாக்கல் - செயற்கை நுண்ணறிவு கற்றல் - இணைய நூலகம் - இணையத் தமிழ் பயன்பாடு   | 12           |
| II                     | <b>ஊடகம் மற்றும் உளவியல் தமிழ்</b><br>ஊடகத்தின் இன்றியமையாமை - நிகழ்வுகளைச் செய்திகளாக வடிவமைத்தல் - ஊடகத் துறையில் மொழியின் பங்கு - உளவியல் வரையறை - உளவியல் பிரிவுகள் - வகுப்பறை உளவியல் (ஆசிரியர், மாணவர்)                             | 12           |
| III                    | <b>சுற்றுச்சூழலியல் மற்றும் சுற்றுலாவியல்</b><br>தமிழரின் சூழலியல் அறிவு - சுற்றுச்சூழல் மாசுபாடு - சுற்றுச்சூழல் பாதுகாப்பு - சுற்றுலா வகைகள் - உலகப் புகழ்பெற்ற சுற்றுலாத் தலங்கள் - சுற்றுலா வளர்ச்சி மற்றும் பயன்கள்                  | 12           |
| IV                     | <b>மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி</b><br>மேலாண்மையும் அணுகுமுறைகளும் - மேலாண்மை செயல்பாடுகள் மற்றும் வகைகள் - வகுப்பறை மேலாண்மை - நேர்காணல் - நூல் திறனாய்வு மற்றும் மதிப்பீடு - படிவங்கள் பூர்த்தி செய்தல் மற்றும் விண்ணப்பங்கள் | 12           |
| V                      | <b>பன்முக ஆளுமைகள்</b><br>ஜி.டி.நாயுடு(அறிவியல்) - பத்மஸ்ரீ டாக்டர் பக்தவத்சலம்(மருத்துவம்) - நாமகாலிங்கம்(தொழில்) - மயில்சாமி அண்ணாதுரை(விஞ்ஞானம்) - என் ஜி ராமசாமி(சமூகம்) - நம்மாழ்வார்(விவசாயம்)                                      | 12           |
| <b>Total Hours</b>     |   | 60           |
| <b>Reference Books</b> |   |              |
| 1                      | சுந்தரம்.இல, (2022) கணினித் தமிழ், விகடன் பிரசுரம்  |              |
| 2                      | மணியரசன்.துரை, (2019), இணையமும் இனியத் தமிழும், இசை பதிப்பகம்   |              |
| 3                      | பொன்னவைக்கோ.மு, (2015) இணையத் தமிழ் வரலாறு, பாரதிதாசன் பல்கலைக் கழகம்.  |              |
| 4                      | தங்கமணி இரா.ம, (2018) சுற்றுலாவியல், கொங்கு பதிப்பகம்   |              |
| 5                      | இலக்கியா க.வி, நந்தினி சா.சு,(2022), விடியல் பதிப்பகம்  |              |

| Reference Books |  |
|-----------------|--|
| 6               | சின்னத்தம்பி முருகேசன்.பொன்(2016) சுற்றுச் சூழலியல்(உலகம் தழுவிய வரலாறு), எதிர் வெளியீடு |
| 7               | இறையன்பு.வெ (2018) இலக்கியத்தில் மேலாண்மை, நியூ செஞ்சுரி புக் ஹவுஸ்                      |
| 8               | ஸ்ரீனிவாசன்.வி, (2009), திருக்குறளில் மேலாண்மை, விகடன் பிரசுரம்                          |
| 9               | பட்டனத்தி மைந்தன், (2018), ஜி.டி நாயுடு, ராமையா பதிப்பகம்                                |
| 10              | டாக்டர் பக்தவத்சலம்.ஜி (2009) இதயம் ஒரு கோவில், வியஜா பதிப்பகம்                          |

| Question Pattern   |                         |
|--|-------------------------|
| காலம் : 3 மணி நேரம்  | மொத்த மதிப்பெண்கள் : 75 |
| பிரிவு - அ   | 10x1=10                 |
| <ul style="list-style-type: none"> <li>சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக.</li> </ul>   |                         |
| பிரிவு - ஆ   | 5x5=25                  |
| <ul style="list-style-type: none"> <li>வணிகம் மற்றும் கணினித் தமிழ் - 1 வினா</li> <li>ஊடகம் மற்றும் உளவியல் தமிழ் - 1 வினா</li> <li>சுற்றுலாவியல் மற்றும் சுற்றுச்சூழலியல் - 1 வினா</li> <li>மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி- 1 வினா</li> <li>கொங்கு ஆளுமைகள் - 1 வினா</li> </ul> |                         |
| பிரிவு - இ   | 5x8=40                  |
| <ul style="list-style-type: none"> <li>வணிகம் மற்றும் கணினித் தமிழ் - 1 வினா</li> <li>ஊடகம் மற்றும் உளவியல் தமிழ் - 1 வினா</li> <li>சுற்றுலாவியல் மற்றும் சுற்றுச்சூழலியல் - 1 வினா</li> <li>மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி- 1 வினா</li> <li>கொங்கு ஆளுமைகள் - 1 வினா</li> </ul> |                         |

**குறிப்பு :** ஆ, இ பிரிவுகளில் வினாக்கள் "இது" அல்லது "அது" என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைத்தல் வேண்டும்.

| Course Code | Course Name | Category     | Hours / Week | Credit |
|-------------|-------------|--------------|--------------|--------|
| 24HIN31L    | Hindi - III | Language - I | 4            | 3      |

### Course Objectives

- May have knowledge of the contents of primitive poetry
- Learn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts will improve
- This will help you to understand the basics of Hindi literature and to understand Hindi literature properly
- Knowledge of the elements of poetry and the knowledge of subtle translation will improve

### Course Learning Outcomes

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

| CLO   | CLO Statements  | Knowledge Level |
|---|---|-----------------|
| CLO1  | May have knowledge of the contents of primitive poetry  | K1, K2          |
| CLO2  | Learn about contemporary poetry and its techniques.   | K2              |
| CLO3  | Interest in reading poetry and the ability to express social thoughts will improve                          | K3              |
| CLO4  | This will help you to understand the basics of Hindi literature and to understand Hindi literature properly | K1, K3          |
| CLO5  | Knowledge of the elements of poetry and the knowledge of subtle translation will improve.                   | K2, K3          |
| <b>K1 - Remember; K2 - Understand; K3 - Apply</b> |   |                 |

**Part – I: Hindi – III**

| Unit               | Content  | No. of Hours |
|--------------------|--|--------------|
| I                  | <b>Poetry: Kavya Lehar – By Dr. V. Baskhar Pracheen Kavitha</b><br>1. Mahatma Kaber – Saki<br>2. Goswamy Tulasidas – Ram-Van-Aman<br>3. Mahatma Soordas – Baal – Leela<br>4. Kavivar Rahim – Dohe  | 14           |
| II                 | <b>Poetry: Kavya Lehar – By Dr. V. Baskhar Aadhunik Kavitha</b><br>1. Mythili Sharn Gupt – Vikaral Bijali<br>2. Sumithranandan Panth – Parivarthan<br>3. Suryakanth Thripati Nirala – Sandhayasundarai<br>4. Ramdhari Sing Dinkar – Bhagavan Ke Dakkiya<br>5. Harivansray Bachchan – Kota Sikka<br>6. Agyeya – Anubhav Paripakva<br>7. Naresh Mehtha – Ullangan<br>8. Dharmaveer Bharathi – Tum Mere Koun Ho | 14           |
| III                | <b>History of Hindi Literature:</b> (Sahithyik Tippianian)<br>1. Ammer Kusro<br>2. Vidhyapathi<br>3. Chandbardhayi<br>4. Pruthiviraj Raso<br>5. Ramacharitha Manas<br>6. Vinaya Patrika  | 12           |
| IV                 | <b>Alankar:</b><br>1. Anupras<br>2. Yamak<br>3. Slesh<br>4. Vakrokthi<br>5. Upama,<br>6. Roopak<br>7. Virodhabas   | 10           |
| V                  | <b>Translation: English - Hindi only</b><br>Anuvadh abhyas – III<br>(16-30 Lessons Only)   | 10           |
| <b>Total Hours</b> |  | <b>60</b>    |

**Text Books**

|   |  |
|---|--|
| 1 | Dr Baskhar V., (2006), Kavya lehar –Jawahar Pusthakalay, Sadar Bazaar, Mathura-U.P.281001. |
| 2 | Anuvadh abhyas-III, Dakshin Bharath Hindi Prachar Sabha Chennai – 17.                      |

**Reference Books**

|   |   |
|---|---|
| 1 | Rajnath sharma, (2010) Hindi sahithya ka saral ithihaas, Vinod Pustak Mandir, Agra-282    |
| 2 | Kavya pradeep rambadri shukla, (2008) hindi bhavan, 36, tagore town, allahabad – 211 002. |

| Course Code | Course Name     | Category     | Hours/Week | Credit |
|-------------|-----------------|--------------|------------|--------|
| 24MAL31L    | Malayalam - III | Language - I | 4          | 3      |

### Course Objectives

- May have knowledge of the contents of primitive poetry
- Learn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts will improve
- This will help you to understand the basics of Malayalam Poetry and to understand Malayalam literature properly
- It will provide knowledge of the elements of poetry.

### Course Learning Outcomes

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

| CLO  | CLO Statements  | Knowledge Level |
|------|---|-----------------|
| CLO1 | Get a basic knowledge of the history of Malayalam literature. | K1              |
| CLO2 | Enhances the art and taste of Malayalam literary works        | K1              |
| CLO3 | Literary genres can be learned                                | K2              |
| CLO4 | Create more to read and enjoy Malayalam poetry                | K3              |
| CLO5 | Get the basic Knowledge of poetry techniques                  | K4              |

**Part – I: Malayalam – III**

| Unit               | Content  | No. of Hours |
|--------------------|--|--------------|
| I                  | Poetry – Chinthavishtayaya Seetha  | 14           |
| II                 | Poetry – Chinthavishtayaya Seetha  | 14           |
| III                | Poetry – Mrugasikshakan - (Murgasikshakan, Kausalya, Varavu, Vittupoku Ekalavyan, Mazha) 6 poetries                                    | 12           |
| IV                 | Poetry – Mrugasikshakan - (Kayal, Karkkadakam, Bhagavatham, Vazhivakkile naikutty, Edavelayil oru nimisham, Verumoru kathu) 6 poetries | 10           |
| V                  | Poetry – Aayisha   | 10           |
| <b>Total Hours</b> |  | <b>60</b>    |

**Text Books**

|   |  |
|---|--|
| 1 | Kumaranasan, (2012), Chinthavishtayaya Seetha, Kerala Book Store Publishers. |
| 2 | Vijayalakshmi, (2010), Mrugasikshakan, DC Books, Kottayam.                   |
| 3 | VayalarRamavarma,(2014), Aayisha, Kerala Book Store Publishers.              |

**Reference Books**

|   |   |
|---|---|
| 1 | Dr.Leelavathi M, (2015) Kavitha SahithyaCharitram, Kerala Sahithya Academy, Trichur.        |
| 2 | Dr.Leelavathi M, (2015) Kavitha Dwani, D.C.Books, Kottayam.                                 |
| 3 | Dr.George K.M, (2014) Aadhunika Sahithyacharithram Prasthanangalilude, D.C.Books, Kottayam. |
| 4 | Chummar T.M. (2009) Padya Sahithya Charithram, Kerala Sahithya Academy, Trichur.            |

| Course Code | Course Name  | Category     | Hours/Week | Credit |
|-------------|--------------|--------------|------------|--------|
| 24FRE31L    | French - III | Language - I | 4          | 3      |

### Course Objectives

To interact in a simple way, ask and answer simple questions about themselves, where they live, people they know, and things they have, initiate and respond to simple statements in areas of immediate need or on very familiar topics, rather than relying purely on a very finite rehearsed, lexically-organized repertoire of situation-specific phrases.

### Course Learning Outcomes

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

| CLO  | CLO Statements                                      | Knowledge Level |
|------|---|-----------------|
| CLO1 | Comprehend a repertoire of vocabulary               | K1              |
| CLO2 | Understand tenses and intermediary level of grammar | K2              |
| CLO3 | Try to converse in unknown situation                | K3              |
| CLO4 | Translate unknown texts on familiar topics          | K4              |

### Part – I: French – III

| Unit               | Content                | No. of Hours |
|--------------------|------------------------|--------------|
| I                  | Etape 1 (Lecons 1 - 3) | 14           |
| II                 | Etape2 (Lecons 1 - 3)  | 14           |
| III                | Etape 3 - Leçons 1 – 2 | 12           |
| IV                 | Etape 3 – Leçon 3      | 10           |
| V                  | Etape 4 – Leçon 1      | 10           |
| <b>Total Hours</b> |                        | <b>60</b>    |

#### Text Book

1. Céline Himber, Corina Brilliant, Sophie Erlich, (2014), Adomania2 – Methode Defrancais, Publisher : Hachette Fle

#### Reference Book

1. Yves Loiseau, Régine Merieux (2009), Latitudes 1, Publisher: French and European Publications Inc.



| Course Code | Course Name | Category     | Hours/<br>Week | Credits |
|-------------|-------------|--------------|----------------|---------|
| 24ENG32L    | English-III | Language- II | 4              | 3       |

### Course Objectives

The course intends to cover

- Various genres of literature
- Inter personal skills essential at work environment

### Course Learning Outcomes

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

| CLO                                     | CLO Statements   | Knowledge Level |
|---|--|-----------------|
| CLO1                                    | List out the connotations and denotations to pen poems.  | K1              |
| CLO2                                    | Identify complex characters to navigate philosophical and intellectual learning and employ it in work place. | K2              |
| CLO3                                    | Interpret various prose styles to enhance creative writing   | K3              |
| CLO4                                    | Compute vocabulary and grammatical proficiency in communication to enhance clarity in content creation.      | K3              |
| CLO5                                    | Practice communication skills to be effective in lifelong learning.  | K3              |
| K1 – Remember; K2-Understand; K3- Apply |  |                 |

**Part-II: English-III**

| Unit                         | Content  | No. of Hours |
|------------------------------|--|--------------|
| I                            | <b>Poetry</b><br>1. Nothing Will Die – Alfred Lord Tennyson<br>2. Porphyria’s Lover – Robert Browning<br>3. Obituary – A K Ramanujan   | 12           |
| II                           | <b>Scenes from William Shakespeare’s Plays</b><br>1. Romeo and Juliet – The Balcony Scene<br>2. Merchant of Venice - Court Scene<br>3. Julius Caesar - Murder Scene  | 12           |
| III                          | <b>Famous Speeches</b><br>1. You’ve Got to Find What You Love-Steve Jobs<br>2. You Will Prevail -Sundar Pichai<br>3. I am Malala – Malala Yousafzai  | 12           |
| IV                           | <b>Language Competency</b><br>1. Identifying types of Sentences<br>2. Sentence Structure<br>3. Active Voice and Passive Voice<br>4. Direct and Indirect Speech   | 12           |
| V                            | <b>English for Communication Listening and Speaking</b><br>Participating in a Group Discussion<br>1. Group discussion as a selection process<br>2. Different kinds of Group Discussion<br>3. Structure of Group Discussion<br>4. Successful Group Discussion Techniques<br>5. Group Discussion – Do’s and Don’ts<br><b>Reading and Writing</b><br>1. Reading diagrammatic information-interpretations maps, graphs and pie charts<br>2. Narrative writing– Two to three paragraphs<br>3. Dramatizing everyday situations/social issues through skits. (Writing scripts and performing) | 12           |
| Total Hours                  |  | 60           |
| Reference Book               |  |              |
| 1.                           | Wren, P.C. (1973). High school English grammar and composition.  |              |
| Web Resources (Swayam/NPTEL) |  |              |
| 1.                           | <a href="https://nptel.ac.in/courses/109106129">https://nptel.ac.in/courses/109106129</a>  |              |
| 2.                           | <a href="https://nptel.ac.in/courses/109104031">https://nptel.ac.in/courses/109104031</a>  |              |

| Course Code | Course Name              | Category  | Hours / Week | Credits |
|-------------|--------------------------|-----------|--------------|---------|
| 24BCO33C    | Corporate Accounting – I | Core – VI | 6            | 4       |

### Course Objectives

The course intends to cover

- Basic accounting transactions relating to shares and debentures.
- Preparation of final accounts of companies, and the valuation of shares and goodwill.
- Accounting treatment of assets and liabilities during the liquidation process.

### Course Learning Outcomes

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

| CLO  | CLO Statements  | Knowledge Level |
|--|---|-----------------|
| CLO1   | Remember the concepts related to issue of shares  | K1              |
| CLO2   | Understand the provisions of companies Act under Redemption of Preference shares and Debentures | K2              |
| CLO3   | Apply the concept of final accounts and managerial remuneration                                 | K3              |
| CLO4   | Examine the various methods of shares and goodwill of a company                                 | K4              |
| CLO5   | Analyze the accounting of statements of liquidation   | K4              |
| <b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> – Apply; <b>K4</b> – Analyze |   |                 |

### CLO – PLO Mapping

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

**Core - VI: Corporate Accounting - I**

| Unit                                    | Content   | No. of Hours |
|---|---|--------------|
| I                                       | <b>Share Capital:</b> Meaning – Types of shares – Issue of shares at Par, Premium and Discount – Forfeiture and Reissue of shares – Surrender of Shares – Right Issue – Meaning and concept of Bonus Issue.<br><b>Underwriting of Shares and Debentures:</b> Meaning – Types of Underwriting – Underwriting Commission.   | 18           |
| II                                      | <b>Redemption of Preference Shares:</b> Definition, legal provisions and Accounting treatment.<br><b>Debentures:</b> Meaning – Definition – Issue of debentures at par, premium and discount.<br><b>Redemption of Debentures:</b> Sinking Fund Method – Purchase of the debentures in the Open Market – Ex Interest and Cum Interest transactions.                      | 18           |
| III                                     | <b>Final Accounts:</b> Introduction – Preparation of Final accounts as per schedule III of Companies Act 2013 – Profit and Loss Account and Balance Sheet (including problems with adjustments) – Profit for Managerial remuneration.   | 18           |
| IV                                      | <b>Valuation of Goodwill:</b> Meaning – Need – Circumstances of valuation of goodwill – factors influencing the valuation of goodwill – Methods of valuation: Average Profits Method, Super Profits Method and Capitalisation Method.<br><b>Valuation of Shares:</b> Meaning – Need – Methods of Valuation: Net Asset Value Method, Yield Method and Fair Value Method. | 18           |
| V                                       | <b>Liquidation of Companies:</b> Overview – Statement of Affairs and Deficiency Accounts – Liquidator's Final Statement of Accounts.  | 18           |
| <b>Problem – 80% &amp; Theory – 20%</b> |   |              |
| <b>Total Hours</b>                      |   | <b>90</b>    |
| <b>Text Books</b>                       |   |              |
| 1.                                      | Jain.S.P, and Narang.K.L., (2022), Advanced Accountancy, Kalyani Publishers.  |              |
| 2.                                      | Gupta R.L. and Radhaswamy M, (2021), Corporate Accounting, Sultan Chand & Co.   |              |
| 3.                                      | Tulsian.P.C, (2018), Corporate Accounting, Sultan Chand & Co.   |              |
| <b>Reference Books</b>                  |   |              |
| 1.                                      | Reddy.T.S. and Murthy.A, (2022), Corporate Accounting, Margham Publications.  |              |
| 2.                                      | Singol.A.K, and Sharma J.P., (2013), Corporate Accounts – I, Vayu Education of India.   |              |
| 3.                                      | Arulanandam.M.A. &Raman.K.S. (2019), Advanced Accountancy (Vol.II), Himalaya Publishing house.  |              |
| <b>Web Resources (Swayam / NPTEL)</b>   |   |              |
| 1.                                      | <a href="https://onlinecourses.swayam2.ac.in/cec24_mg11/preview">https://onlinecourses.swayam2.ac.in/cec24_mg11/preview</a>   |              |
| 2.                                      | <a href="https://www.classcentral.com/course/swayam-corporate-accounting-269674">https://www.classcentral.com/course/swayam-corporate-accounting-269674</a>   |              |

| Course Code | Course Name                          | Category   | Hours / Week | Credits |
|-------------|--------------------------------------|------------|--------------|---------|
| 24BCO34C    | Company Law and Secretarial Practice | Core – VII | 6            | 4       |

### Course Objectives

The course intends to cover

- Strong foundation regarding company laws and provisions
- Knowledge about qualification and disqualification of directors and winding up procedures of the companies
- Insights about corporate secretaryship and rules relating to company meetings.

### Course Learning Outcomes

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

| CLO   | CLO Statements  | Knowledge Level |
|---|---|-----------------|
| CLO1  | Understand the key aspects of formation of a company.   | K1              |
| CLO2  | Identify the appointment, roles, responsibilities and liabilities of corporate directors.   | K2              |
| CLO3  | Analyzing various winding up procedures, regulations and formalities under the law.   | K3 - K4         |
| CLO4  | Familiarize the qualification, appointment and dismissal of Secretary.  | K3 - K4         |
| CLO5  | Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes. | K2              |
| K1 - Remember; K2 - Understand; K3- Apply; K4 – Analyze |   |                 |

### CLO – PLO Mapping

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

**Core - VII: Company Law and Secretarial Practice**

| Unit                                  | Content  | No. of Hours |
|---------------------------------------|--|--------------|
| I                                     | <b>Formation of Company:</b> Meaning – Promoters – their functions – Duties of Promoters. <b>Incorporation:</b> Meaning – Certificate of Incorporation. <b>Memorandum of Association:</b> Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires. <b>Articles of Association:</b> Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management. <b>Prospectus:</b> Definitions – Contents – Deemed Prospectus – Misstatement in prospectus. <b>Kinds of Shares and Debentures.</b> | 18           |
| II                                    | <b>Directors:</b> Qualification and Disqualification of Directors – Appointment of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors - Removal of Directors.  | 18           |
| III                                   | <b>Winding up:</b> Meaning, <b>Modes of Winding up:</b> Compulsory Winding up by the court – Voluntary Winding up – Types of Voluntary Winding up – Members Voluntary Winding up – Creditors Voluntary Winding up – Winding up subject to Supervision of the Court – Consequences of Winding up (General).   | 18           |
| IV                                    | <b>Company Secretary:</b> Meaning of secretary – Types – Positions – Qualities – Qualifications – Appointments– Powers – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – Dismissals.  | 18           |
| V                                     | <b>Kinds of Company Meetings:</b> Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra ordinary General Meeting - Duties of a Company Secretary– Drafting of Correspondence relating to the Meetings – Notices - Agenda - Writing of Minutes.   | 18           |
| <b>Total Hours</b>                    |  | <b>90</b>    |
| <b>Text Books</b>                     |  |              |
| 1.                                    | Shukla M.C and Gulshan S.S, (1973), Principles of Company Law, (3 <sup>rd</sup> Revised ed.), Sultan Chand and Sons.   |              |
| 2.                                    | Shukla S.M and Jain CS. K, (2023), Company Law and Secretarial Practice, Sahitya Bhawan Publications.  |              |
| <b>Reference Books</b>                |  |              |
| 1.                                    | Kapoor, N.D, (2020), Company Law and Secretarial Practice, (31 <sup>st</sup> Revised ed.), Sultan Chand and Sons.  |              |
| 2.                                    | Kuchhal, M.C and Alok Kuchhal (2021), Company Law, (6 <sup>th</sup> Revised ed.), A Mahavir Publication.   |              |
| <b>Web Resources (Swayam / NPTEL)</b> |  |              |
| 1.                                    | <a href="https://onlinecourses.nptel.ac.in/noc24_mg11/preview">https://onlinecourses.nptel.ac.in/noc24_mg11/preview</a>  |              |
| 2.                                    | <a href="https://onlinecourses.nptel.ac.in/noc24_hs08/preview">https://onlinecourses.nptel.ac.in/noc24_hs08/preview</a>  |              |

| Course Code | Course Name                                       | Category      | Hours / Week | Credit |
|-------------|---|---------------|--------------|--------|
| 24BCO35P    | Financial Technologies in Business Operations Lab | Core Lab – II | 4            | 2      |

### Course Objectives

This course intends to cover

- Overview of digital accounting tools.
- Digital Payments and Financial Automation.
- GST Filing, financial data handling & reporting.

### Course Learning Outcomes

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

| CLO   | CLO Statements   | Knowledge Level |
|---|--|-----------------|
| CLO1  | Understand the evolution and role of financial technologies in modern business operations. | K1 - K2         |
| CLO2  | Apply cloud-based financial tools and automation techniques for business processes.        | K3              |
| CLO3  | Analyze regulatory and compliance requirements in FinTech applications.                    | K4              |
| CLO4  | Implement digital payment and reconciliation processes for business efficiency.            | K4              |
| CLO5  | Develop a financial technology-enabled workflow for small and medium enterprises (SMEs).   | K5              |
| K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Create |  |                 |

### 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 – II: Financial Technologies in Business Operations Lab**

| Unit               | Content   | No. of Hours (T + P) |
|--------------------|---|----------------------|
| I                  | <p><b>Introduction to Financial Technologies in Business Operations:</b> Evolution of FinTech in business operations – Introduction to business finance digitalization – Overview of digital accounting tools (Tally, Zoho Books, QuickBooks) – Role of technology in financial management.</p> <p><b>Setting up cloud-based financial tools (Zoho, Tally Prime):</b></p> <ol style="list-style-type: none"> <li>1. Programme on introduction to cloud-based accounting tools (Zoho Books, Tally Prime)</li> <li>2. Programme on setting up a basic cloud-based financial workflow.</li> <li>3. Programme on configuring financial reports and dashboard templates.</li> </ol>        | 6 + 4                |
| II                 | <p><b>Digital Payments and Financial Automation:</b> Understanding digital payments: UPI, IMPS, NEFT, wallets – Automated payment processing &amp; reconciliation – Business payment gateways (Razorpay, PayU, Stripe) – Implementing financial automation in business workflows.</p> <p><b>Simulating digital payments and auto-reconciliation workflows:</b></p> <ol style="list-style-type: none"> <li>1. Programme on simulating UPI and wallet-based transactions.</li> <li>2. Programme on setting up and testing a payment gateway (Razorpay, PayU).</li> <li>3. Programme on automating invoice generation and reconciliation in accounting software.</li> </ol>              | 6 + 6                |
| III                | <p><b>Cloud-Based Financial Tools &amp; Compliance:</b> Introduction to cloud-based accounting and ERP systems – Taxation compliance tools: GST e-filing, e-way bills – Fraud detection and risk management in business transactions – Compliance frameworks: AML (Anti-Money Laundering) and KYC (Know Your Customer).</p> <p><b>Implementing tax automation and fraud detection tools:</b></p> <ol style="list-style-type: none"> <li>1. Programme on implementing cloud-based GST compliance tools.</li> <li>2. Programme on simulating fraud detection techniques using AML and KYC processes.</li> <li>3. Programme on simulating e-filing and e-way bill generation.</li> </ol> | 6 + 6                |
| IV                 | <p><b>Financial Data Management &amp; Business Intelligence:</b> Introduction to financial data handling &amp; reporting – Dashboards and business intelligence for financial decision-making – Data visualization using Power BI and Excel – Case studies: How businesses use financial analytics.</p> <p><b>Building a business finance dashboard using Power BI:</b></p> <ol style="list-style-type: none"> <li>1. Programme on importing and handling financial data in Power BI.</li> <li>2. Programme on creating interactive dashboards for financial reporting.</li> <li>3. Programme on visualizing business insights using Power BI and Excel.</li> </ol>                   | 6 + 6                |
| V                  | <p><b>Capstone Project &amp; Case Studies:</b> End-to-end business financial technology workflow – Real-world case studies of FinTech implementation in SMEs – Future of financial technology: AI, blockchain in business finance – Ethical considerations and best practices.</p> <p><b>Automating financial workflows in SMEs:</b></p> <ol style="list-style-type: none"> <li>1. Group project: Designing an automated financial workflow for SMEs.</li> <li>2. Case study discussion on successful FinTech implementations.</li> <li>3. Final presentation and review of the FinTech project.</li> </ol>   | 6 + 8                |
| <b>Total Hours</b> |   | <b>60</b>            |



|                                     |  |
|-------------------------------------|--|
| <b>Text Books</b>                   |  |
| 1.                                  | Bharati V. Pathak. (2014), Financial Management & FinTech Integration, McGraw-Hill.                |
| 2.                                  | Brett King (2018), Bank 4.0: Banking Everywhere, Never at a Bank, Wiley.                           |
| <b>Reference Books</b>              |  |
| 1.                                  | Arvind Krishna (2021), Digital Finance & Business Automation, Pearson.                             |
| 2.                                  | Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1 <sup>st</sup> ed.). Pearson. |
| <b>Web Resources (Swayam/NPTEL)</b> |  |
| 1.                                  | <a href="https://nptel.ac.in/courses/110106072">https://nptel.ac.in/courses/110106072</a>          |

| Course Code | Course Name             | Category     | Hours / Week | Credits |
|-------------|-------------------------|--------------|--------------|---------|
| 24BCO36A    | Principles of Marketing | Allied – III | 4            | 3       |

### Course Objectives

The course intends to cover

- To examine the marketing concepts, advantages, scope and evolution of marketing.
- To investigate the marketing mix, Product mix, Product Lifecycle, Branding – Packaging, Promotion.
- To explain concepts of segmentation, e-marketing, internet marketing and various trends of marketing.

### Course Learning Outcomes

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

| CLO  | CLO Statements   | Knowledge Level |
|--|--|-----------------|
| CLO1   | Understand the fundamental concepts, functions, and evolution of marketing.  | K1              |
| CLO2   | Learn the vital role of marketing within a firm and understand the essential relationships between marketing and other functional areas of business. | K1              |
| CLO3   | Select various decision areas within marketing and identify the tools and methods used by marketing managers to make informed decisions.             | K3              |
| CLO4   | Acquire knowledge about the various types of advertising media and their effective use in marketing strategies.                                      | K2              |
| CLO5   | Analyze the global market environment.   | K4              |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze |  |                 |

### CLO – PLO Mapping

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

**Allied - III: Principles of Marketing**

| Unit                           | Content   | No. of Hours |
|--------------------------------|---|--------------|
| I                              | <b>Introduction to Marketing:</b><br>Meaning and Definition - Functions of Marketing - Evolution of Marketing concepts - Marketing Orientation - Innovations in Modern Marketing.<br><b>Marketing Management:</b> Definitions - Functions of Marketing Management - Role and Importance of Marketing - Classification of Markets - Niche Marketing - Definition & Characteristics of Niche Marketing - Local Marketing - Green Marketing. | 12           |
| II                             | <b>Market Segmentation:</b><br>Concept - Benefits - Types of market segmentation - Geographic - Demographic - Psychographic – Behavioural.<br><b>Marketing Mix:</b> Definition - 4 P’s of Marketing Mix - Introduction to Consumer Behaviour.<br><b>Consumer Buying Decision Process:</b> Purchase Decision - Post Purchase Behaviour.  | 12           |
| III                            | <b>Product and Price:</b><br>Definition - Product Mix - Stages of New Product Development - Product Life Cycle (PLC).<br><b>Sales Forecasting:</b> Definition - Methods - Criteria for Good Forecasting.<br><b>Pricing:</b> Objectives of Pricing - Factors Influencing Pricing - Kinds of Pricing - Resale Price Maintenance.  | 12           |
| IV                             | <b>Promotion and Distribution:</b> Communication Mix - Communication Process - Advertising - Media - Kinds of Advertising Media - Sales Promotion.<br><b>Personal Selling:</b> Classification of Salesmanship - Channel Members - Types of Channels - Channel of Distribution for Consumer Goods - Channels of Distribution for Industrial Goods.   | 12           |
| V                              | <b>Competitive Analysis and Strategies:</b> Balancing Customer and Competitor Orientations - Global Market Environment.<br><b>Social Responsibility and Marketing Ethics:</b> Citizen and Publications Regulation - Recent Trends in Marketing - E-Marketing - E-Tailing – AI in Marketing. Consumerism.  | 12           |
| Total Hours                    |   | 60           |
| Text Books                     |   |              |
| 1.                             | Kotler, P, Armstrong, G, Balasubramanian. S (2023), Principles of Marketing (19 <sup>th</sup> revised ed.). Pearson Higher Ed.  |              |
| 2.                             | Kapoor, N. D. (2021), Principles of Marketing (2 <sup>nd</sup> revised ed.). PHI Learning Private Ltd.  |              |
| 3.                             | Nair, R. N, Nair, S. R, (2018), Marketing, Sultan Chand & Sons.   |              |
| Reference Books                |   |              |
| 1.                             | Sharma, K, Aggarwal, S. (2024), Principles of Marketing (3 <sup>rd</sup> revised ed.), Taxmann Publications Pvt. Ltd.   |              |
| 2.                             | Jayasankar, J, (2013), Marketing Management (2nd revised ed.), Margham Publications.  |              |
| 3.                             | Assael, H, (2009), Consumer Behaviour and Marketing Action (5 <sup>th</sup> revised ed.), South Western College Publishing.   |              |
| Web Resources (Swayam / NPTEL) |   |              |
| 1.                             | <a href="https://onlinecourses.swayam2.ac.in/nou21_cm01/preview">https://onlinecourses.swayam2.ac.in/nou21_cm01/preview</a>   |              |
| 2.                             | <a href="https://archive.nptel.ac.in/courses/110/104/110104068/">https://archive.nptel.ac.in/courses/110/104/110104068/</a>   |              |
| 3.                             | <a href="https://onlinecourses.nptel.ac.in/noc22_mg109/preview">https://onlinecourses.nptel.ac.in/noc22_mg109/preview</a>   |              |

| Course Code | Course Name             | Category | Hours / Week | Credits |
|-------------|-------------------------|----------|--------------|---------|
| 24BCO37S    | Corporate Communication | SEC – I  | 2            | 2       |

### Course Objectives

The course intends to cover

- Understanding of essential communication concepts & Methods.
- Practical knowledge in drafting business letters and reports.
- Familiarity with modern communication tools

### Course Learning Outcomes

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

| CLO  | CLO Statements  | Knowledge Level |
|--|---|-----------------|
| CLO1   | Outline the importance of effective business communication            | K1- K2          |
| CLO2   | Gain the ability to draft various types of business letters           | K2              |
| CLO3   | Acquire knowledge in handling banking and insurance correspondence    | K3              |
| CLO4   | Develop skills in agency and secretarial communication                | K4              |
| CLO5   | Learn to prepare formal business reports & modern communication tools | K3              |
| <b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> – Apply; <b>K4</b> – Analyze |   |                 |

### CLO – PLO Mapping

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

**SEC - 1: Corporate Communication**

| Unit                           | Content   | No. of Hours |
|--------------------------------|---|--------------|
| I                              | <b>Essentials of Communication:</b><br>Definition – Methods – Types – Principles of effective Communication – Barriers to Communication.  | 4            |
| II                             | <b>Business Correspondence:</b><br>Business letter – Kinds of business letter – Qualities of business letter – Layout.  | 6            |
| III                            | <b>Banking &amp; Insurance Correspondence:</b><br>Bank Correspondence – Types – Insurance Correspondence – Types.   | 6            |
| IV                             | <b>Secretarial Correspondence:</b><br>Agency Correspondence – Kinds – Stages – Correspondence with shareholders, Directors.   | 6            |
| V                              | <b>Report Writing &amp; Other forms of Communication:</b><br>Report Writing – Agenda, Minutes of meeting, Modern forms of Communication – Microsoft Teams, Google Workspace, Email, Video Conferencing – Internet, Websites and others. | 8            |
| Total Hours                    |   | 30           |
| Text Books                     |   |              |
| 1.                             | Rajendra Pal Korahill, (2006), “Essentials of Business Communication”, Sultan Chand & Sons.   |              |
| 2.                             | Ramesh, MS, & Pattanshetti C.C, (2003), “Business Communication”, R.Chand& Co.,   |              |
| Reference Books                |   |              |
| 1.                             | Rodriquez M V, (2003), “Effective Business Communication Concept” Vikas Publishing Company.   |              |
| Web Resources (Swayam / NPTEL) |   |              |
| 1.                             | <a href="https://onlinecourses.swayam2.ac.in/imb19_mg14/preview">https://onlinecourses.swayam2.ac.in/imb19_mg14/preview</a>   |              |
| 2.                             | <a href="https://nptel.ac.in/courses/109104031">https://nptel.ac.in/courses/109104031</a>   |              |

## Part – IV – Foundation Courses

(All the Undergraduate Programmes)

### Semester - III

| Course Code | Course Name                  | Course Category | Hours/Week | Credits |
|-------------|------------------------------|-----------------|------------|---------|
| 24IKS3FC    | Indian Knowledge System(IKS) | FC-III          | -          | 2       |

| Unit | Content  |
|------|--|
| 1    | <b>Indian Knowledge System (IKS) Basic Concepts</b> - Introduction - Journey of Indian Culture and Civilization - Hindu Philosophical System - Contribution of Indian Knowledge System in Science and Arts - Indian Knowledge System and Way of Life - The Implicit Concepts in Indian Knowledge System - Social Viewpoint in Indian Knowledge system - Idea of Vasudhaiva Kutumbakam.   |
| 2    | <b>Indian Culture, Art &amp; Architecture</b> - Introduction - Concept of Culture - Culture and Heritage - General Characteristics of Culture - Indian Culture - Indian Culture during the Modern and Contemporary Period -The Factors of Unity in Diversity - Aspects of Indian culture - Indian Architecture - Architecture of Tamil Nadu.   |
| 3    | <b>Vedic Mathematics</b> - Introduction - History of Vedic Mathematics - Addition - Subtraction - Base Method - Sub Base Method - Multiplication by numbers consisting of all 9s - Division - Special Methods of Division - Straight Division.   |
| 4    | <b>Science and Technology in Indian Knowledge System</b> - Introduction - The Indian S & T Heritage - Metals and Metalworking Technology - Lost wax casting of Idols and Artefacts - Literary sources for Science and Technology - Technology in Ancient India - Significant Science and Technology Discovery in Ancient India - Council of Scientific and Industrial Research - Animal Science in Ancient India - Biodiversity and folk traditions. |
| 5    | <b>History of Trade and Commerce in Ancient India</b> - Introduction - Indigenous Banking System - Rise of Intermediaries - Transport - Major Trade Centres - Major Exports and Imports - Position of Indian Subcontinent in World Economy.  |
| 6    | <b>Indigenous Agriculture in IKS</b> - Introduction - History of Indian Agriculture - Indigenous Knowledge - Organic Farming and Natural Fertilization - Mixed Cropping and Crop Rotation - Ecological and Socioeconomic Impacts of Indigenous Farming - Challenges and Future Directions.   |

| Unit | Content   |
|------|---|
| 7    | <b>Traditional Water Management Systems of India</b> - Introduction - Traditional Water Management Systems - Northern Region - North Western Region - North Eastern Region - Central Indian Region - Southern Indian Region.  |
| 8    | <b>Traditional Foods and Festival of India</b> - History - Introduction - Foods Consumed in Different Regions of India - Eating Styles of India - Traditional Equipment's used for Cooking - Changes in Consumption of Traditional Foods - Traditional Foods/Modern Functions - The Future of Traditional Foods - Traditional Festivals of India. |
| 9    | <b>Sports in India-From Ancient Period to Modern Period</b> - Introduction - Indus Valley Civilization - Early Hindu Period/ Epic Period - Traditional Indoor and Outdoor Games - British Period - Post Independence - Modern period.   |
| 10   | <b>Nobel Laureates of Indian Origin &amp; Inspiring Scientists of India and their Contributions</b> - History of the Nobel Prize - Nobel Prize Insignia - Indian Nobel Prize winners and their Biography - Inspiring Scientists and their Contributions.  |

| Reference Resources |   |
|---------------------|---|
| 1.                  | <a href="https://www.education.gov.in/shikshakparv/docs/background_note_Stimulating_Indian_Knowledge_Systems_Arts_Culture.pdf">https://www.education.gov.in/shikshakparv/docs/background_note_Stimulating_Indian_Knowledge_Systems_Arts_Culture.pdf</a> |
| 2.                  | Singh, R. K., King, C. A., & Barrett, D. A. (2010). Traditional ecological knowledge and agricultural sustainability in India. Indian Journal of Traditional Knowledge, 9(2), 231- 243  |

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

| Max Marks | Marks for |     | Components for CIA |           |        |           |            |                   |       |
|-----------|-----------|-----|--------------------|-----------|--------|-----------|------------|-------------------|-------|
| 100       | CIA       | ESE | CIA                |           | Model  |           | Attendance | Active Engagement | Total |
|           | 25        | 75  | Actual             | Weightage | Actual | Weightage | 5          | 5                 | 25    |
|           |           |     | 50                 | 5         | 75     | 10        |            |                   |       |

### Question Paper Pattern

| Component       | Duration in Hours | 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             | 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               |           | Model  |           | Experiments / Programs | Observation | Total |
|           | 40        | 60  | Actual             | Weightage | Actual | Weightage | Marks                  | 5           | 40    |
|           |           |     | 50                 | 10        | 60     | 15        | 10                     |             |       |

### Examination Pattern

| Component         | Duration in Hours | Marks          |        |           | Total Marks |
|-------------------|-------------------|----------------|--------|-----------|-------------|
|                   |                   | Practical Exam | Record | Weightage |             |
| Test              | 2                 | 50             | -      | 10        | 50          |
| Model             | 3                 | 60             | -      | 15        | 60          |
| Experiments       | -                 | -              | -      | 10        | 10          |
| Observation       | -                 | -              | -      | 05        | 05          |
| Total Marks - CIA |                   |                |        | 40        | 40          |
| ESE               | 3                 | 50             | 10     | -         | 60          |



**Components for Internal Assessment and  
Distribution of Marks for CIA (Foundation Course -Theory)\***

| Max Marks | Marks for |     | Components for CIA |           |        |           |       |
|-----------|-----------|-----|--------------------|-----------|--------|-----------|-------|
| 50        | CIA       | ESE | CIA                |           | Model  |           | Total |
|           | 50        | -   | Actual             | Weightage | Actual | Weightage | 50    |
|           |           |     | 50                 | 25        | 50     | 25        |       |

\*FC-III-Indian Knowledge System - A Self-Study Course with Open Book Assessment

**Question Paper Pattern**

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

**Components for and Distribution of Marks for ESE (Theory)  
Ability Enhancement Compulsory Courses (AECC)  
&  
Question Paper Pattern**

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

