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 2025 - 26 for Undergraduate Programme

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

Programme: B.Com. Professional Accounting (B.Com.PA) Programme Code: BCP

(Applicable for the Students admitted during the Academic Year 2025 - 26 onwards)

Eligibility

Students should have passed the Higher Secondary Examination. (As per the eligibility condition given Ref. BU/R/B3-B4/Eligibility Condition/7960/2025 dated 08/05/2025)

Program Learning Outcomes (PLOs)

The successful completion of the "B.Com. Professional Accounting" programme shall enable the students to:

PLO1	Exhibit individually as professionals, such as CA/CMA/ACS, etc., and execute work effectively as part of a team to accomplish the common goals of a business.
PLO2	Engage respectfully with diverse perspectives, behaviors and beliefs enhance their decision-making and foster success in organizational settings.
PLO3	Proficiently utilize ICT to meet diverse needs, along with effectively employing appropriate accounting software for business data analysis, is valuable in today's digital landscape.
PLO4	Understand the virtues and values for leading life effectively and formulate arguments regarding ethical issues from various perspectives in all endeavors.
PLO5	Become capable of problem-solving skills through innovative ideas and address diverse challenges encountered throughout life.

B.Com. Professional Accounting
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)	4	4 X 4	16	4 X 3	12		1, 2, 4 , 5
	Core Lab (4 hrs./Week)	3	3 X 4	12	3 X 3	9		1, 2 & 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 - (Extra-Curricular & Co-Curricular)	-	-	-	2	2	2	4
	Total	**46**		**180**		**140**	**140**	

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
1	4	3	4	3	18	13	4	4	-	-	**30**	**23**
2	4	3	4	3	18	13	4	4	-	-	**30**	**23**
3	4	3	4	3	22	15	-	4	-	-	**30**	**25**
4	4	3	4	3	20	15	2	2	-	2	**30**	**25**
5	-	-	-	-	30	23	-	-	-	-	**30**	**23**
6	-	-	-	-	30	21	-	-	-	-	**30**	**21**
Total	**16**	**12**	**16**	**12**	**138**	**100**	**10**	**14**	**-**	**2**	**180**	**140**

Curriculum

B.Com. Professional Accounting

Semester – 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM11L	I	Language - I	Tamil – I	4	3	25	75	100	3
25HIN11L	I		Hindi – I						
25FRE11L	I		Malayalam – I						
25MAL11L	I		French – I						
25ENG12L	II	Language - II	English – I	4	3	25	75	100	3
25BCP13C	III	Core – I	Financial Accounting - I	6	3	25	75	100	4
25BCP14C	III	Core – II	Mercantile Law	4	3	25	75	100	3
25BCP15P	III	Core Lab - I	Advanced Excel and Financial Modelling Lab	4	3	40	60	100	3
25BCP16A	III	Allied – I	Introduction to Information Technology	4	3	25	75	100	3
25ENV1FC	IV	FC – I	Environmental Studies	2	2	50	-	50	2
25SOF1AE	IV	AECC – I	Soft Skills	2	2	-	50	50	2
Total				**30**	**-**	**-**	**-**	**700**	**23**

Semester – 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Maximum Marks**			
						CIA	**ESE**	**Total**	
25TAM21L	I	Language - I	Tamil – II	4	3	25	75	100	3
25HIN21L	I		Hindi – II						
25MAL21L	I		Malayalam - II						
25FRE21L	I		French - II						
25ENG22L	II	Language - II	English - II	4	3	25	75	100	3
25BCP23C	III	Core - III	Financial Accounting – II	6	3	25	75	100	4
25BCP24C	III	Core - IV	Indian Accounting Standards	4	3	25	75	100	3
25BCP25P	III	Core Lab - II	Fintech and Digital Finance Innovation - Lab	4	3	40	60	100	3
25BCP26A	III	Allied - II	Business Economics	4	3	25	75	100	3
25HUM2FC/	IV	FC - II	Human Rights/	2	2	50	-	50	2
25DIM2FC			Disaster Management						
25IDT2AE	IV	AECC - II	Innovation & Design Thinking	2	2	-	50	50	2
25IPR2AE			Intellectual Property Rights						
25END2AE			Entrepreneurship Development						
Total				**30**				**700**	**23**

					Examination				
Semester - 3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Duration in Hours**	**Maximum Marks**			**Credits**
						CIA	**ESE**	**Total**	
	I	Language – I	Tamil – III	4	3	25	75	100	3
	I		Hindi – III						
	I		Malayalam – III						
	I		French – III						
	II	Language – II	English – III	4	3	25	75	100	3
	III	Core - V	Corporate Accounting	6	3	25	75	100	4
	III	Core - VI	Company Law and Secretarial Practice	6	3	25	75	100	4
	III	Core Lab - III	**Lab:** Financial Technologies in Business Operations	4	3	40	60	100	2
	III	Allied - III	Strategic Management	4	3	25	75	100	3
	III	SEC - I	Corporate Communication	2	3	25	75	100	2
	IV	FC – III	Basic Tamil / Advanced Tamil	-	2	50	-	50	2
			Indian Knowledge Systems (IKS)						
	IV	AECC – III	Online Course - MOOC	-	-	50	-	50	2
Total				**30**				**800**	**25**

Course Code	Part	Course Category	Course Name	Hours /Week	Duration in Hours	CIA	ESE	Total	Credits
					Examination				
						Maximum Marks			
	I		Tamil – IV						
	I	Language - I	Hindi – IV	4	3	25	75	100	3
	I		Malayalam – IV						
	I		French – IV						
	II	Language – II	English – IV	4	3	25	75	100	3
	III	Core - VII	Direct Tax - I	6	3	25	75	100	4
	III	Core - VIII	Auditing and Assurance	4	3	25	75	100	3
	III	Core Lab - IV	Fintech Advanced Applications and Emerging Trends	4	3	40	60	100	3
	III	Allied - IV	Business Mathematics and Statistics	4	3	25	75	100	3
	III	SEC - II	Business Documentation in Practice	2	3	40	60	100	2
	IV	AECC - IV	Innovation & Design Thinking	2	2	-	50	50	2
			Intellectual Property Rights						
			Entrepreneurship Development						
	V	Extra-Curricular & Co-Curricular	Liberal Arts	-	2	50	-	50	2
Total				**30**				**800**	**25**

Semester – 4

Semester – 5

Course Code	Part	Course Category	Course Name	Hours /Week	Examination				Credits
					Duration in Hours	Maximum Marks			
						CIA	ESE	Total	
	III	Core - IX	Cost Accounting	6	3	25	75	100	4
	III	Core - X	Direct Tax-II	6	3	25	75	100	4
	III	Core - XI	Banking Law and Practice	5	3	25	75	100	4
	III	Core - XII	Auditing and Corporate Governance	4	3	25	75	100	3
	III	Core Lab - V	GST Applications with Tally	4	3	40	60	100	3
	III	Elective - I	Business Finance	5	3	25	75	100	3
			Operational Management						
			Enterprise Information System						
	III	SEC-III	Internship	-	-	50	-	50	2
Total				**30**				**650**	**23**

					Examination				
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Duration in Hours**	**Maximum Marks**			**Credits**
						CIA	**ESE**	**Total**	

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Semester – 6

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Course Code	Part	Course Category	Course Name	Hours / Week	Duration in Hours	CIA	ESE	Total	Credits
	III	Core -XIII	Management Accounting	6	3	25	75	100	4
	III	Core -XIV	GST and Customs Law	6	3	25	75	100	4
	III	Core Lab- VI	**Lab:** Business Analytics	5	3	40	60	100	3
	III	Elective-II	Financial Management	5	3	25	75	100	3
			Investment Management						
			International Trade & Export Management						
	III	SEC - IV	Personal Financial Planning	2	3	25	75	100	2
	III	Core	Project Work	6	3	40	60	100	5
Total				**30**				**600**	**21**
Grand Total				**180**				**4250**	**140**

Semester -1

Semester – 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hrs. / Week**	**Duration in hrs.**	**Max Marks**			**Credits**
						CIA	**ESE**	**Total**	
25TAM11L	I	Language - I	Tamil – I	4	3	25	75	100	3
25HIN11L	I		Hindi – I						
25FRE11L	I		Malayalam – I						
25MAL11L	I		French – I						
25ENG12L	II	Language - II	English – I	4	3	25	75	100	3
25BCP13C	III	Core – I	Financial Accounting - I	6	3	25	75	100	4
25BCP14C	III	Core – II	Mercantile Law	4	3	25	75	100	3
25BCP15P	III	Core Lab - I	Advanced Excel and Financial Modelling Lab	4	3	40	60	100	3
25BCP16A	III	Allied – I	Introduction to Information Technology	4	3	25	75	100	3
25ENV1FC	IV	FC – I	Environmental Studies	2	2	50	-	50	2
25SOF1AE	IV	AECC – I	Soft Skills	2	2	-	50	50	2
Total				**30**	**-**	**-**	**-**	**700**	**23**

Part – I: Tamil – I

Course Code	Course Name	Category	Hours / Week	Credits
25TAM11L	**Tamil – I**	**Language – I**	**4**	**3**

Course Objectives

- இலக்கிய வளர்ச்சியை அறிந்து கொள்ளுதல்
- 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 அறிந்து கொள்ளுதல்.	K2, K3
CLO3	சிறந்த படைப்பாளர்களின் சிறுகதையில் வெளிப்படும் சமூகச் சிந்தனைகளை 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 அடைதல்.	K2, K3
K1 - Remember**; K2 -** Understand**; K3 –** Apply.		

Part – I: Tamil – I

Unit	Content	No. of Hours
I	நாட்டுப்பற்று 1. உலகத்தை நோக்கி வினவுதல் - பாரதியார் 2. பாரதிதாசன் கவிதைகள் - பாரதிதாசன் • தமிழ்ப்பேறு 3. ஒற்றுமையே உயிர்நிலை - நாமக்கல் கவிஞர் 4. தேவதேவன் கவிதைகள் - தேவதேவன் • சாலையும் மரங்களும் செருப்பும் • புதிய வீடு 5. ஆலாபனை - கவிக்கோ அப்துல் ரகுமான் • போட்டி • பாதை 6. புத்தகச் சந்தை - கவிஞர் வாலி	14
II	சமூகம் 1. எட்டாவது சீர்........ - ஈரோடு தமிழன்பன் 2. தொலைந்து போனேன் - கவிஞர் தாமரை 3. திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன் 4. மரங்களைப் பாடுவேன் - வைரமுத்து 5. புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி 6. நாட்டுப்புறப் பாடல்கள் (தாலாட்டுப் பாடல், தெம்மாங்குப் பாடல், உழவுத்தொழில்)	14
III	சிறுகதை 1. காஞ்சனை - புதுமைப்பித்தன் 2. சுமைதாங்கி - ஜெயகாந்தன் 3. சோற்றுக் கணக்கு - ஜெயமோகன் 4. ஆறு யானைகள் - எஸ்.ராமகிருஷ்ணன் 5. மரத்தைக் கர்ப்பம் சுமந்தவள் - ஆண்டாள் பிரியதர்சினி	12

Unit	Content	No. of Hours
IV	இலக்கிய வரலாறு 1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும் 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	10
V	இலக்கணம் 1. எழுத்துகள் (முதல் எழுத்துகள், சார்பெழுத்துகள்) 2. எழுத்துக்களின் பிறப்பு 3. மாத்திரைகள் 4. பயிற்சிக்குரியன - மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழுக்கு மொழிபெயர்த்தல்)	10
	Total Hours	**60**

Reference Books

1.	பேரா. குருசாமி, ம.ரா.போ. (2014), பாரதி பாடல்கள், ஆய்வுப் பாதிப்பு, தமிழ்ப் பல்கலைக் கழகம், தஞ்சாவூர்.
2.	அப்துல் ரகுமான்,(2000), ஆலாபனை, கவிக்கோ பதிப்பகம்
3.	தாமரை கவிதைகள், (2012), நியூ செஞ்சுரி புக் ஹவுஸ்
4.	வரதராசனார் மு, (2021), தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாடமி பதிப்பு.
5.	முனைவர் பஞ்சாங்கம் கா, (2017), தமிழ் இலக்கிய வரலாறு, காவ்யா பதிப்பகம்.
6.	முனைவர் வேங்கடராமன் கா. கோ (2008), தமிழ் இலக்கிய வரலாறு, கலையக வெளியீடு.
7.	பரந்தாமனார் அ.கி. (2002), நல்ல தமிழ் எழுத வேண்டுமா?, அல்லி நிலையம்.
8.	ராமகிருஷ்ணன் எஸ் (2006), 100 சிறந்த சிறுகதைகள் (தொகுதி 1 & 2) பதிப்பகம்: தேசாந்திரி பதிப்பகம்
9.	குமரன் கோ (2010), தமிழ் இலக்கணம் எளிய அறிமுகம் , சந்தியா பதிப்பகம்
10	சக்திவேல் சு,(2012), நாட்டுப்புறவியல், மணிவாசகர் பதிப்பகம்

Question Pattern

காலம் : 3 மணி நேரம்	மொத்த மதிப்பெண்கள் : 75

பிரிவு – அ   **10x1=10**

- சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக.

பிரிவு – ஆ   **5x5=25**

- செய்யுள்   -   1 வினா
- செய்யுள்   -   1 வினா
- சிறுகதை   -   1 வினா
- இலக்கிய வரலாறு   -   1 வினா
- இலக்கணம்   -   1 வினா

பிரிவு – இ   **5x8=40**

- செய்யுள்   -   1 வினா
- செய்யுள்   -   1 வினா
- சிறுகதை   -   1 வினா
- இலக்கிய வரலாறு   -   1 வினா
- மொழிபெயர்ப்பு   -   1 வினா

Department of Commerce with Professional Accounting

Course Code	Course Name	Category	Hours / Week	Credits
25HIN11L	**Hindi - I**	**Language – I**	**4**	**3**

Course Objectives

The course intends to

- Improve grammatical knowledge.
- Read and learn about articles and think about them.
- Read and understand short stories and thoughts and life of the people of this state.
- Have translation knowledge and the ability to read and analyze a message

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements	K1, K2
CLO2	Discuss the content of a reading passage	K2, K3
CLO3	Develop an interest in the appreciation of short stories	K3
CLO4	Comprehend the grammatical structures and sentence making	K1, K3
CLO5	Understand the language and developing English to Hindi translation skill	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part – I: Hindi – I

Unit	Content	Hours
I	**Prose : Nuthan Gadya Sangrah** Lesson 1 – Bharathiya Sanskurthi - Dr.Rajendra Prasad Lesson 3 – Razia - Ramaviksha Benipuri Lesson 4 – Makreal - Yespal Lesson 5 – Bahtha Pani Nirmala -'Ageya' Lesson 6 – Rashtrapitha Mahathma Gandhi - Mukthibodh Lesson 9 – Ninda Ras - Harishankar Parsayi.	14
II	**Non Detailed Text Short Stories: Kahani Kunj** Pareksha - Premchand Mamtha - Jayashankar Prasad Apna paraya - Jaynendrakumar Admi ka bachcha - Yespal Bolaram ka jeev - Harishankar Parsayi Vapasi - Mannu Bhandari	14
III	**Grammar: Shabdha Vichar Only** (Noun, Pronoun, Adjective, Verb, Tense, Case, Endings) Theoretical & Applied.	12
IV	**Translation: English – Hindi Only.** Anuvadh Abhyas – III (1-15 Lessons Only)	10
V	**Comprehension**: 1 Passage From Anuvadh Abhyas–III (16-30)	10
	Total Hours	**60**

Text Books

1	Jayaprakash, (2009), Nuthan Gadya Sangrah, Publisher: Sumitra Prakashan Sumitravas, 16/4, Hastings Road, Allahabad – 211001.
2	Amithab. V.P. (2011), Kahani Kunj, Publisher : Govind Prakashan Sadhar Bagaar, Mathura, Uttar Pradesh,–281 001

Course Code	Course Name	Category	Hours / Week	Credits
25MAL11L	**Malayalam - I**	**Language – I**	**4**	**3**

Course Objectives

The course intends to

- Improve grammatical knowledge.
- Read and learn about articles and think about them.
- Read and understand short stories and thoughts and life of the people of this state.
- Have translation knowledge and the ability to read and analyze a message

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements	K1
CLO2	Discuss the content of a reading passage	K1
CLO3	Develop an interest in the appreciation of short stories	K2
CLO4	Comprehend the grammatical structures and sentence making	K3
CLO5	Understand the language and developing English to Malayalam translation skill	K4
K1 - Remember; **K2** - Understand**; K3** – Apply**; K4**-Analyse.		

Part – I: Malayalam – I

Unit	Content	No. of Hours
I	Novel – Pathummayude Aadu - Vaikam Muhammed Basheer	14
II	Novel- - Pathummayude Aadu - Vaikam Muhammed Basheer	14
III	Short Story - Ente Priyappeta Kadhakal – (Akbar Kakkattil)	12
IV	Short Story - Ente Priyappeta Kadhakal – (Akbar Kakkattil)	10
V	Composition &Translation(English to Malayalam)	10
	Total Hours	**60**

Text Books

1	Vaikam Muhammed Basheer, (2012), Novel- PathummayudeAadu, D.C.Books, Kottayam, Kerala
2	Akbar Kakkattil, (2009), Short Story - Ente Priyappeta Kadhakal

Reference Books

1	Tharakan K.M, (2016), Malayala Novel SahithyaCharitram, N.B.S.Kottayam.
2	Achuyuthan M, (2014), Cherukatha Innale Innu-M.Achuyuthan D.C Books, Kottayam.
3	Dr George K.M,(2011) Sahithya CharitramPrasthanangalilude, D.C.Books Kottayam.
4	Sukumar Azheekode, (2015), Malayala Sahithyavimarsam, D.C.Books

Course Code	Course Name	Category	Hours / Week	Credits
25FRE11L	**French - I**	**Language – I**	**4**	**3**

Course Objective

The course intends

- To understand, speak, read and write simple, standard speech which is very slow and is carefully articulated and can recognize familiar words and very basic phrases concerning themselves, their family and immediate concrete surroundings when people speak slowly and clearly.

Course Learning Outcomes

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

CLO	Course Outcome	Knowledge Level
CLO1	Comprehend basic vocabulary	K1
CLO2	Understand basic syntax and grammar patterns	K2
CLO3	Converse slowly in known situations	K2
CLO4	Translate small basic sentences	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part – I: French – I

Unit	Content	Hours
I	Etape 0	14
	Etape1- (Lecons 1 - 3)	
II	Etape2- (Lecons 1 - 3)	14
III	Etape 3 – (Leçons 1 – 2)	12
IV	Etape 3 – (Leçon 3)	10
	Etape 4 – (Leçon 1)	
V	Etape 4 – (Leçons 2 – 3)	10
	Total Hours	**60**

Text Book	
1	Céline Himber, Corina Brillant, Sophie Erlich, (2008), Adomania 1 – Methode de francais, Publisher - Hachette Fle.

Reference Book	
1	Yves Loiseau, Régine, (2014), Latitudes 1, Merieux Publisher: French and European Publications Inc.

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Course Code	Course Name	Category	Hours / Week	Credits
25ENG12L	**English - I**	**Language 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
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - II: English – I

Unit	Content	No. of Hours
I	**Poetry** : Nature 1. I Wandered Lonely as a Cloud - William Wordsworth 2. The Sparrow - Paul Laurence Dunbar 3. Stopping by woods on a snowy Evening – Robert Frost	12
II	**Prose** : Friendship 1. The Man in Black - Oliver Goldsmith 2. Of Friendship - Francis Bacon 3. The Blessing of Friends - Sir John Lubbock	12
III	**Short Stories:** Morality 1. The Necklace – Guy de Maupassant 2. The Lottery - Shirley Jackson 3. The Monkey's Paw - W. W. Jacobs	12
IV	**Language Competency** 1. Vocabulary : Synonyms, Antonyms, Word Formation 2. Parts of Speech 3. Error correction	12
V	**English for Communication** 1. Listening for General and Specific Information. 2. Self - Introduction, Introducing others, Greetings. 3. Reading a prose passage, Reading a poem and Reading a short story 4. Descriptive writing – Writing a short descriptive essay of two to three paragraphs.	12
	Total Hours	**60**

Text Books

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.

Reference Books

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.

Web Resources (Swayam / NPTEL)

1.	https://nptel.ac.in/courses/109105205

Course Code	Course Name	Category	Hours / Week	Credits
25BCP13C	**Financial Accounting – I**	**Core-I**	**6**	**4**

Course Objectives

This course intends to cover

- Learn basic Principles of Accountancy.
- Preparation and presentation of the final accounts of a sole trader.
- Accounting treatment of bills of exchange and accounting for professionals.
- Various methods of calculating profit under a single-entry system.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Remember Accounting Concepts and Conventions and applying rules to record business transactions	K1
CLO2	Construct the final accounts of a sole trader and identify errors.	K3
CLO3	Familiarize the concepts of bills of exchange, average due date, and account current.	K2
CLO4	Analyze the bank reconciliation statement and prepare necessary records for Non – Profit organization.	K4
CLO5	Interpret financial statements from incomplete records.	K2
K1- Remember; **K2**- Understand; **K3**- Apply; **K4** - Analyze		

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	**Fundamentals of Book Keeping:** Introduction – Book Keeping – Accounting – Definition – Accounting Concepts and Conventions – Accounting Terms - Double Entry System – Accounting Equation – Journal – Ledger – Subsidiary books – Trial balance.	18
II	**Final accounts of a Sole trader:** Concept - Trading Account, Profit and Loss Account and Balance Sheet – Adjustments: Closing stock – Outstanding Expenses – Accrued Income – Income Received in Advance – Bad debts – Bad debts provisions – Depreciation. **Rectification of Errors**: Meaning – Types of Errors.	18
III	**Bills of Exchange:** Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation Bills. **Average Due Date and Account Current:** Meaning – Methods.	18
IV	**Bank Reconciliation Statement:** Meaning and Objectives – Advantages and disadvantages – Preparation of BRS. **Non-Profit Organization:** Receipts and Payments, Income and Expenditure account and Balance sheet.	18
V	**Accounting from Incomplete Records:** Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Conversion method.	18
	Total Hours	**90**
	Problem 80% & Theory 20%	

Text Books

1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21st ed.), Kalyani Publishers.
2.	Reddy and Murthy.A, (2015), Financial Accounting (7th ed.), Margham Publications.
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting (Vol: II), Sultan Chand & Sons Publications.

Reference Books

1.	Tulsian P C & Tushar Tulsian, et al, (2023), Advanced Accounting (3rd ed.), Sultan Chand & Sons Publications.
2.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications.
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publications.

Web Resources (Swayam/NPTEL)

1.	https://archive.nptel.ac.in/courses/110/101/110101131/
2.	https://archive.nptel.ac.in/courses/110/106/110106147/
3.	https://onlinecourses.swayam2.ac.in/cec24_mg05/preview

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Course Code	Course Name	Category	Hours/ Week	Credits
25BCP14C	**Mercantile Law**	**Core - II**	**4**	**3**

Course Objectives

This course intends to cover

- Basics of Mercantile law and terms of the Contract Act.
- Performance of contract and essentials of sale.
- Registration and Dissolution of partnership.
- Negotiable instruments, their types and dishonor.
- Applicability of the Information Technology Act.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Outline the scope of mercantile law and the important terms of contract.	K2
CLO2	Apply the rules related to discharge of contract, conditions and warranties.	K3
CLO3	Familiarize the concept of Partnership and Limited Liability Partnership.	K2
CLO4	Enhance knowledge about negotiable instruments and parties involved in it.	K1
CLO5	Identify the applicability and issues related to digital signature.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

CLO – PLO Mapping

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

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Core II: Mercantile Law

Unit	Content	No. of Hours
I	**Mercantile Law:** Introduction - Definition, Nature and Scope of Mercantile Law – Law and Society – Growth and sources of Mercantile Law. **Indian Contract Act 1872:** Nature and Kinds of Contracts – Agreement – Offer and Acceptance – Consideration – Capacity of Parties – Free Consent – Legality of Object and Consideration – Contingent Contacts – Quasi Contracts.	12
II	**Indian Contract Act 1872:** Performance of Contracts – Discharge of Contacts – Remedies for breach including Specific Performance – Indemnity and Guarantee – Bailment and Pledge. **Sales of Good Act 1930:** Definition – Essentials of a Contract of Sale – Condition and Warranty – Definition – Distinction between Condition and Warranty – Implied Conditions in a Contract of Sale – Implied Warranties – Rights of an unpaid seller.	12
III	**The Indian Partnership Act 1932:** Definition, Nature and Types of partnership – Registration of partnership firms – Types of partners – Rights and duties of partners – Reconstitution and Dissolution of a firm. **The Limited Liability Partnership Act 2008:** Introduction, Nature and Scope –Essential features – Characteristics of LLP.	12
IV	**Negotiable Instrument Act 1881:** Definition and Characteristics of Negotiable Instrument – Types: Promissory Notes, Bills of Exchange and Cheques – Endorsement, Negotiation and Dishonor – Holder in due course – Rights and Liabilities of parties – Compensation Rules.	12
V	**Law relating to Information Technology (Cyber Laws):** Need for Separate Cyber Law – Problems of Electronic Communication – Information Technology Act 2000 – Extend and Applicability – Digital Signature – Rules Pertaining to Digital Signature – Regulation of certifying authorities – Appointment of Controller and other Officers – Functions of the Controller – License for issuing Digital Signature Certificates.	12
	Total Hours	**60**

Text Books

1.	Gulshan,S.S., (2015), Mercantile Law (3rd ed.), Excel books.
2.	Kapoor,N.D., (2020), Elements of Mercantile Law (28th ed.), Sultan Chand & Sons.
3.	Shukla,M.C., (2010), Mercantile Law (13th ed.), S.Chand & Sons.

Reference Books

1.	Kuchhal,M.C., (2006), Mercantile Law (6th ed.), Vikas Publishing House Pvt. Ltd.
2.	Gogna,P.P.S., (2014), Mercantile Law (7th ed.), S.Chand & Sons.

Web Resources (Swayam / NPTEL)

1.	https://onlinecourses.swayam2.ac.in/nou24_cm11/preview
2.	https://onlinecourses.nptel.ac.in/noc24_mg11/preview
3.	https://onlinecourses.swayam2.ac.in/nce24_sc06/preview

Course code	Course Name	Category	Hours / Week	Credits
25BCP15P	**Advanced Excel and Financial Modelling Lab**	**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 modeling	K1 - 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 Lab

Unit	Content	No. of Hours
I	**Introduction to Excel**: Interface, Navigation, and Basic Functions – Data Types and Formatting – Formulas and Functions – Relative and Absolute Cell Referencing – Conditional Formatting – Data Validation – Charts and Graphs. Advanced Functions (VLOOKUP, HLOOKUP, INDEX, MATCH) – Data Manipulation (Sort, Filter, Subtotal, Pivot Tables) – Data Analysis (Goal Seek, Scenario Manager, Data Tables) – Excel Shortcuts and Productivity Tips	13
II	**Advanced Excel:** 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. **Generative AI Tools in Excel**: 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.	15
III	**Introduction to Finance**: Basic Financial Concepts and Terminology – Understanding Financial Statements (Balance Sheet, Income Statement, Cash Flow Statement) – Ratios and Financial Analysis – Time Value of Money Concepts.	12
IV	**Excel for Financial Analysis**: Financial Functions (PV, FV, NPV, IRR) – Loan and Investment Calculations – Depreciation Schedules – Sensitivity Analysis (Goal Seek, Data Tables)	10
V	**Basic Financial Modeling**: Purpose and Structure of Financial Models – Building a Basic Financial Model in Excel – Assumptions and Inputs – Forecasting Techniques – Scenario Analysis and Sensitivity Testing.	10
	Total Hours	**60**

Text Books

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.
3.	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance (3rd ed.). FT Press.

Reference Books

1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modelling (6th ed.). Microsoft Press.
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9th ed.). Cengage Learning.

Web Resources (Swayam/NPTEL)

1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview

S.No.	List of Programs
1.	**Interface Navigation and Basic Functions** **Exercise:** 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.	**Formulas and Functions** **Exercise:** 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.	**Relative and Absolute Cell Referencing** **Exercise:** 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.	**Conditional Formatting and Data Validation** **Exercise:** 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.	**Charts and Graphs Creation** **Exercise:** 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.	**Advanced Functions: VLOOKUP, HLOOKUP, INDEX** **Exercise:** 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.	**Data Manipulation: Sorting, Filtering, Pivot** **Exercise:** 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.	**Power Query Data Transformation** **Exercise:** Open Excel and navigate to the Power Query editor. Familiarize with the Power Query interface: ribbon, query pane, and data preview area. Importing Data: Import data from various sources such as an Excel file, CSV file, and a web page. Combine multiple data sources into a single query. **Data Cleaning and Transformation:** Remove unnecessary columns and rows. Filter data based on specific criteria (e.g., date ranges, text values). Split columns by delimiter and merge columns. **Data Aggregation:** 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. **Data Merging and Appending**: Merge queries to combine related data from different sources. Append queries to stack data from multiple tables or files.

S.No.	List of Programs
9.	**Excel Macros and VBA Basics:** **Exercise:** 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.	**Financial Analysis and Functions:** **Exercise:** 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.	**Basic Financial Modeling:** **Exercise:** 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**

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Course Code	Course Name	Category	Hours/ Week	Credits
25BCP16A	Introduction to Information Technology	Allied - I	4	3

Course Objectives

This course intends to cover

- The components of computers and its applications.
- Familiarize the types of operating systems.
- Acquire the concept of system analysis and design.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Recall the applications of computers and understand uses of input/output device.	K1
CLO2	Compare the different types of software and networking models.	K4
CLO3	Analyze the applications of Multimedia and Internet Protocols.	K4
CLO4	Understand the structure of programming languages.	K2
CLO5	Apply the information system to office automation.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** – Analyze;		

CLO – PLO Mapping

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

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Allied - I: Introduction to Information Technology

Unit	Content	No. of Hours
I	**Introduction to Computer:** Meaning and Definition – Characteristics of Computer – Evolution of Computers – Generations of Computer – Types of Computers – Basic Anatomy of Computers – Basic Components – Functioning of the Components – Input Devices – Output Devices – Storage Devices – Internal and External.	12
II	**Software and Networking:** Introduction – Definition – Types of Software – Application Software – System Software – Introduction to Network – Advantages of Networks – Types of Network – Network Devices.	12
III	**Internet and Multimedia:** Introduction to Internet – Important Features – Prerequisites for Internet – Factors Affecting the Speed of Internet Connectivity – Internet Protocols. Introduction to Multimedia and Definition – Multimedia Tools – Elements of Multimedia – Applications of Multimedia.	12
IV	**Computer Programming and Languages**: Introduction – Algorithm – Flowchart – Pseudo Code – Program Control Structures – Programming Paradigms – Programming Languages.	12
V	**System Analysis and Design:** Computer Based Information System – Transaction Processing Office Automation – Management Information System – Decision Support Systems – Expert System.	12
	Total Hours	**60**

Text Books	
1.	Ram.B, (2005), Computer Fundamentals, Architecture and Organization (3rd ed.), New Age International Publishers.
2.	Rajaraman.V, (2018), Introduction to Information Technology (3rd ed.), PHI Learning.
3.	Sanjay Saxena, (2018), Information Technology, Vikas Publications Pvt. Ltd.

Reference Books	
1.	Pradeep Mathur, (2010), Introduction To Information Technology (1sted), Saurabh Publishing House.
2.	Abraham Silberschatz, Peter Baer Galvin, Greg Gagne, Operating System Concepts (9thed), John Wiley & Sons Inc.
3.	Alan Dennis, Barbara Haley Wixom, Roberta.M, Roth, Systems Analysis and Design (5thed), Wiley Publisher.

Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/cec23_cs05/preview
2.	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3.	https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Course Code	Course Name	Category	Hours / Week	Credits
25ENV1FC	**Environmental Studies**	**FC - I**	**2**	**2**

Unit	Content
I	The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.
II	**Natural Resources:** Renewable and non-renewable resources: Natural resources and associated problems. - Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. - Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems. - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.
III	**Ecosystems** - Concept of an ecosystem. - Structure and function of an ecosystem. - Producers, consumers and decomposers. - Energy flow in the ecosystem. - Ecological succession. - Food chains, food webs and ecological pyramids. - Introduction, types, characteristic features, structure and function of the following ecosystem: - a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

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Unit	Content
IV	**Biodiversity and its Conservation** - Introduction-Definition: genetic, species and ecosystem diversity. - Bio geographical classification of India. - Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. - Biodiversity at global, National and local levels. - India as a mega-diversity nation. - Hot-spots of biodiversity. - Threats to biodiversity: habitual loss, poaching of wildlife, man-wildlife conflicts. - Endangered and endemic species of India. - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
V	**Environmental Pollution Definition** - Causes, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards - Solid waste Management: Causes, effects and control measures of urban and industrial wastes. - Role of an individual in prevention of pollution. - Pollution case studies. - Disaster management: floods, earthquake, cyclone and landslides.

Unit	Content
VII	**Human Population and the Environment** - Population growth, variation among nations. - Population explosion-Family welfare Programme. - Environment and human health. - Human Rights. - Value Education. - HIV/AIDS. - Women and Child Welfare. - Role of information Technology in Environment and human health. - Case Studies. **Biosafety and Biosecurity** The basic principles of biosafety. - Biological hazards and assess risk in laboratory settings. - Biosafety protocols to minimize risks associated with biological agents. - Role of biosafety in the protection of public health, environment, and national security. The theoretical knowledge as well as practical applications to prepare learners for real-world biosafety challenges. 1. Introduction to Biosafety - Definition and importance of biosafety. - Historical perspective on biosafety incidents. - Biosafety vs. biosecurity: Key differences. 2. Biological Hazards and Risk Assessment - Classification of biological agents (e.g., bacteria, viruses, fungi, parasites). - Risk assessment methodology: Identifying hazards, evaluating risks, and control measures. 3. Biological Waste Management - Types of biological waste: Solid, liquid, sharps, etc. - Waste disposal techniques: Autoclaving, incineration, chemical disinfection. - Environmental impact and regulations surrounding waste management. 4. Standard Operating Procedures (SOPs) and Safety Practices - Developing and implementing SOPs for laboratory safety. - Practices for handling, storing, and disposing of biological materials.

Unit	Content	
VIII	**Field Work (Practical).** - Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain. - Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. - Study of common plants, insects, birds. - Study of simple ecosystems-pond, river, hill slopes, etc.	
	Total Hours	**30**

Web Resources

1.	https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf
2.	Biosafety in Microbiological and Biomedical Laboratories (CDC, NIH). (BMBL) 6th Edition
3.	Sateesh, M. K. (2010). Bioethics and Biosafety. New Delhi: I. K. International Pvt Ltd.
4.	Additional Readings: Relevant journal articles, government publications, and guidelines (e.g., WHO, CDC, European Union, etc.). https://www.iberdrola.com/innovation/what-is-biosafety

Course Code	Course Name	Category	Hours / Week	Credits
25SOF1AE	**Soft Skills**	**AECC - I**	**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 - I: Soft Skills

Module	Unit	Details	No. of Hours
		Presentation Skills	
I	1	**Getting to Know You:** Grammar: Introduction to Tenses, Everyday English, Role-Play. Reading Activity: Different ways of communication. *Activities*: Fill in the blanks (Listening), Self Introduction (Speaking).	6
	2	**My Day:** Grammar: Present simple positive & negative/Adverbs of Frequency, Vocabulary & Speaking about Daily Activities. Listening: Observe and Answer/Telling the time. *Activities:* Reading & Writing: Describe where you live.	
	3	**Your World:** Grammar: Possessive determiners. Listening: Positive & negative contractions. Reading & Writing: Personal profile. *Activities:* Talk about countries, nationalities (Vocabulary & Speaking).	
	4	**The World of Work:** Grammar: Yes/No & Wh Questions. Vocabulary & Speaking: Jobs. Listening: Recognize the schwa sound. *Activities:* Opening and closing an email (Reading & Writing).	
	5	**Places and Things:** Grammar: There is / there are, articles. Vocabulary & Speaking: Talk about rooms & furniture. Listening: Directions. Reading & Writing: Imperatives.	
	6	**24 Hours:** Grammar: Likes & Dislikes. Vocabulary & Speaking: Speak about hobbies and interests. Reading: Match the photos with descriptions. Writing: Write complete sentence using prompt. *Activities:* Observe & answer *(*Listening).	
		Practice: Listening & Speaking Presentations - Talking about how you learn – Understanding key information in a presentation –Writing sentences about you.	
		Confidence	
II	1	**Clothes and Shopping:** Grammar: Modal verbs/Adverbs of Frequency/Adjectives and Adverbs. Vocabulary & Speaking: Shopping. Reading & Writing: Product Review. *Activities:* Observe & answer *(*Listening).	6
	2	**Travel & Transport:** Grammar: Past simple questions. Vocabulary & Speaking: Talk about holidays. Listening: At the train station. *Activities:* Email - A perfect holiday (Reading & Writing).	
	3	**Health & Fitness:** Grammar: Past simple irregular verbs; Listening: Listen & Answer; Reading & Writing: Time sequencers; *Activities:* Talk about a healthy lifestyle (Vocabulary & Speaking)	
	4	**Music:** Grammar: Present perfect simple; Vocabulary & Speaking: Survey about music; Listening: Listen two people talk about music; *Activities:* Use adjectives and create sentences (Reading)	
	5	**Let's go shopping:** Vocabulary & Speaking: Town Survey; Listening: Listen and answer; Reading & Writing: Read and match; Activities: Countable & Uncountable (Grammar)	
		Practice: Writing a personal statement.	
		Creativity	

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III	1	**Cooking & Eating:** Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. *Activities* Kitchen conversation (Listening). Reading an article & answering.	6
	2	**Survival:** Grammar: Comparison of adjectives. *Activities* Describing people (Speaking and Vocabulary). Listening to an audio & Answering. Reading & Writing: Read and Answer.	
	3	**Working Together:** Grammar: Verb + Noun phrases. *Activities* Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4	**Music:** Grammar: Present perfect simple. *Activities* Survey about music (Vocabulary & Speaking). Listen to two people talking about music (Listening). Reading: Use adjectives and create sentences.	
	5	**Culture and Arts:** Grammar: Present perfect. Vocabulary & Speaking activity: Speak on the phone. *Activities:* Listen and answer. Reading & Writing activity: Review.	
		Practice: Writing comparison sentences & paragraphs.	

Problem-Solving			
IV	1	**Do's and Don'ts:** Grammar, Modal Verbs. *Activities* Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	6
	2	**Body:** Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. *Activities* Conversations about personality (Listening), Reading & Writing: Read and Answer about your skills.	
	3	**Speed:** Grammar: Present simple passive. Vocabulary & Speaking about relationships. Listening: Listen & Answer. Reading and Error spotting.	
	4	**Work:** Grammar: Adverbs of manner. Vocabulary & Speaking about work advice. Listening: Observe & Answer; Reading: Read & check your ideas.	
		Practice: Writing argumentative and descriptive essays.	

Critical Thinking			
V	1	**Influence:** Grammar: would / past habits. Listening: Sentence Correction. *Activities* Your inspiration (Speaking). Picture description (Reading).Rewrite the sentences (Writing).	6
	2	**Money:** Grammar: Second conditional. *Activities:* Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3	**Things that changed the world:** Grammar: articles. *Activities*: Talk about chewing gum (Speaking & Listening). Reading & Writing: Read and write a book review.	
		Practice: Writing Emails, reports and proposals.	

		Total Hours	**30**

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
100	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				
	CIA	ESE	CIA		Model		
50			**Actual**	**Weightage**	**Actual**	**Weightage**	**Total**
	50	**-**	50	**25**	50	**25**	**50**

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

Semester 2

Course Code	Part	Course Category	Course Name	Hours / Week	Duration in Hours	CIA	ESE	Total	Credits
Semester – 2									
							Examination		
							Maximum Marks		
25TAM21L	I	Language - I	Tamil – II	4	3	25	75	100	3
25HIN21L	I		Hindi – II						
25MAL21L	I		Malayalam - II						
25FRE21L	I		French - II						
25ENG22L	II	Language - II	English - II	4	3	25	75	100	3
25BCP23C	III	Core - III	Financial Accounting – II	6	3	25	75	100	4
25BCP24C	III	Core - IV	Indian Accounting Standards	4	3	25	75	100	3
25BCP25P	III	Core Lab - II	Fintech and Digital Finance Innovation - Lab	4	3	40	60	100	3
25BCP26A	III	Allied - II	Business Economics	4	3	25	75	100	3
25HUM2FC / 25DIM2FC	IV	FC - II	Human Rights/ Disaster Management	2	2	50	-	50	2
25IDT2AE	IV	AECC - II	Innovation & Design Thinking	2	2	-	50	50	2
25IPR2AE			Intellectual Property Rights						
25END2AE			Entrepreneurship Development						
Total				**30**				**700**	**23**

Course Code	Course Name	Category	Hours / Week	Credits
25TAM21L	**Tamil – II**	**Language - I**	**4**	**3**

Course Objectives

The Course intends to cover

- தமிழ் இலக்கியம் கற்பதன் மூலம் நாகரிகம் மற்றும் பண்பாட்டைப் புரிந்துகொள்ளுதல்.

- தனிப்பட்ட வளர்ச்சி, படைப்பாற்றல் திறனை வளர்த்தல்.

- வாழ்வியல் அறங்களைக் கற்றல் மற்றும் வாழ்வைச் செழுமையாக்க உதவும் நன்னெறிகளை அறிதல்.

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 ஒழுக்கங்களைப் பின்பற்றுதல்	K1 - K3
CLO2	பக்தி இலக்கியங்கள் வழி பக்தி நெறிகளை உணர்தல்.	K1 - K3
CLO3	உரைநடை இலக்கிய படைப்பாளர்களின் சிந்தனைகளைக் கற்று பின்பற்றுதல்	K1 - K3
CLO4	தமிழ் இலக்கிய வரலாற்றில் அற இலக்கியம் மற்றும் உரைநடையின் தாக்கம் குறித்து அறிதல்	K1- K3
CLO5	இலக்கணங்களைக் கற்று பிழையின்றி எழுதுதல்.	K1 - K3
K1 - Remember; **K2** - Understand; **K3** – Apply		

Unit	Content	No. of Hours
I	(அறம்) 1. திருக்குறள்(மூன்று அதிகாரங்கள்) • புகழ் • வினை செயல்வகை • நெஞ்சொடு கிளத்தல் 2. திரிகடுகம்(10, 16, 19, 26, 42 பாடல்கள் மட்டும்) 3. பழமொழி நானூறு(2,7,21,54,69,119,130,184,267,375 பாடல்கள் மட்டும்)	14
II	(பக்தி) 1. தாயுமானவர் பாடல்கள்(பராபரக் கண்ணி முதல் 10 பாடல்கள்) 2. உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிகவிநாயகம் பிள்ளை 3. வள்ளலார் பாடல்கள்(திருவருட்பா – வள்ளலார் விண்ணப்பம்) 4. இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன் 5. சித்தர் பாடல் - சிவவாக்கியார் பாடல்	14
III	(கலை மற்றும் பண்பாடு) 1. அறம் எனப்படுவது - அமுதன் 2. ஏட்டில் எழுதா இலக்கியம் - ஒளவை துரைச்சாமி 3. கீழடி - தொல்லியல் துறை, வெளியீடு 4. மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி 5. ஆளுமைத் திறன் - அறிவுக்கதிர். அரசுப்பணி சிறப்பிதழ்	12
IV	(இலக்கிய வரலாறு) 1. பதினெண் கீழ்க்கணக்கு நூல்கள் 2. உரைநடையின் தோற்றமும் வளர்ச்சியும்	10

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Unit	Content	No. of Hours
V	(இலக்கணம்) 1. சொல்லின் வகைகள் 2. வேற்றுமைத் தொகைகள் 3. பகுபத உறுப்புகள்	10
	Total Hours	**60**

	Reference Books
1	கவிஞர் கண்ணதாசன், (2006, 6-ஆம் பதிப்பு), இயேசு காவியம், கலைக்காவிரி பதிப்பகம்.
2	நடராசன் தி.சு. (2013, 16-ஆம் பதிப்பு), உரைகளும் உரையாசிரியர்களும், நியூ செஞ்சுரி புக் ஹவுஸ்.
3	முனைவர் சேதுராமன் சி.(2010, முதல் பதிப்பு), அபிராமி அந்தாதி, நியூ செஞ்சுரி புக் ஹவுஸ்.
4	முனைவர் பஞ்சாங்கம் கா. (2017, 4-ஆம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, காவியா பதிப்பகம்.
5	வரதராசன் மு. (2021, 34-வது பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதமி பதிப்பு.
6	செல்வநாயகம் வி.(2003, முதல் பதிப்பு), தமிழ் உரைநடை வரலாறு, அடையாளம் பதிப்பகம்.
7	பேரா. முனைவர் பாக்கியமேரி, (2022, 6-ம் பதிப்பு), வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, நியூசெஞ்சுரி புக் ஹவுஸ்(பி). லிட்.
8	டாக்டர் உதயமூர்த்தி எம். எஸ்.(2016, முதல் பதிப்பு), எண்ணங்கள், வெளியீடு கங்கை புத்தக நிலையம்.
9	புலவர்.பொன்மணிமாறன், (2011, முதல் பதிப்பு) அடோன் தமிழ் இலக்கணத் தொகுப்பு, அருண் பப்ளிஷிங்.
10	குமரன் கோ (2010, முதல் பதிப்பு), தமிழ் இலக்கணம் எளிய அறிமுகம் , சந்தியா பதிப்பகம்.

Course Code	Course Name	Category	Hours / Week	Credits
25HIN21L	**Hindi - II**	**Language - I**	**4**	**3**

Course Objectives

The Course intends to cover:

- A basic understanding of contemporary poetry can be gained and the nature of modern poetry can be realized.
- Realizing the nature of drama and its nature and improving the knowledge of reading and understanding the nature of contemporary plays.
- Understands the benefits of correspondence and can enhance the correspondence you need.
- Translation is especially useful for translating from Hindi to English

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Get a basic understanding of renewal poetry and the essence of the poem	K1
CLO2	It is possible to understand the genre of Drama	K2
CLO3	Translating skill improved specially from English to Hindi	K2, K3
CLO4	Knowledge is gained by using phrases and idioms	K3
CLO5	Learners can express opinion in small sentences	K4
K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse		

Unit	Content	No. of Hours
I	**Modern Poetry :** Panchvati By Mythli Sharan Gupt	14
II	**One Act Play:** Ekaniki Piyush 1. Owrangjeb ki aakirirath– Ramkumar varma 2. Ek din - Lakshminarayan Misra 3. Vapasi - Vishnuprabhakar 4. Badsurath rajkumari – Krishnachandra 5. Aakket – Harijeeth	14
III	**Letter Writing :** (Leave Letter, Job Application, Ordering Books, Letter to Publisher, Personal Letter)	12
IV	**Conversation:**(Doctor & Patient, Teacher & Student, Storekeeper & Buyer, Two Friends, Booking Clerk & Passenger at Railway Station, Auto rickshaw driver and Passenger)Ref : Bolchal Ki Hindi Aur Sanchar by Dr. Madhu Dhavan Vani Prakashan, New Delhi.	10
V	**Translation:** Hindi-English only Lessons – 1-15 only Anuvadh Abyas -III	10
	Total Hours	**60**

Text Book

1.	Luca Giachino, Carla Baracco, Romain Chrétien(DELF), (2022), Nouvelle Génération A1, Didier FLE

Reference Books

1.	Kavya Parasar, Dr.Bolanath,(2018) Jawahar Pusthakalay, Sadar Bazaar,Mathura-U.P.281001.
2.	Sone ki Varsha (2020) Dakshin Bharat Hindi Prachar Sabha, Chennai – 600 017

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Course Code	Course Name	Category	Hours / Week	Credits
25FRE21L	**French - II**	**Language - I**	**4**	**3**

Course Objectives

The course intends to

- Understand and use familiar everyday expressions and basic phrases aimed at the satisfaction of concrete needs.
- Recognize key aspects of Francophone cultures such as greetings, etiquette, daily life, and basic geography of French-speaking countries.
- Write short, simple texts such as postcards, emails, or short descriptions about themselves and their immediate environment.
- Construct simple sentences using correct word order and basic vocabulary.
- Develop sensitivity to cross-cultural differences in communication and social practices.
- Read and understand short, simple texts such as personal messages, advertisements, menus, and schedules.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Improve all the four French language skills (speaking, listening, reading, and writing) (Effective communicators)	K1
CLO2	Comprehend French and other Francophone nations' cultures and civilizations.	K2
CLO3	Comprehend the fundamentals of language structure, vocabulary, grammar, and phonetics (language skill).	K3
CLO4	The French DELF-A1 Certification is appreciated.	K3
CLO5	Developing Communication Skills	K4
K1 - Remember; **K2** - Understand; **K3** – Apply; **K4**-Analyse		

Unit	Content	No. of Hours
I	Portraits(pg 50-60) Grammaire: pg(140-144)	14
II	Communication(pg 61-65) Grammaire: pg(145-146)	14
III	Temps Libre(pg 66-68) Grammaire: pg(147)	12
IV	Mots Et Expressions((pg 69-76) Grammaire: pg(148-151)	10
V	Communication(pg 77-81) Grammaire: pg(152-155)	10
	Total Hours	**60**

Text Book	
1.	Luca Giachino, Carla Baracco, Romain Chrétien(DELF), (2022), Nouvelle Génération A1, Didier FLE.

Reference Book	
1.	Nathalie Hirschsprung, Tony Tricot, (2017) Cosmopolite, Hachette.

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Course Code	Course Name	Category	Hours /Week	Credits
25ENG22L	**English-II**	**Language - 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	Demonstrate flexibility and mobility in the sequel LSRW Skills.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Language II - English II

Unit	Content	No. of Hours
I	**Poetry**: Motherhood 1. My Grand Mother's House – Kamala Das 2. Of mother, among others things – A.K Ramanujam 3. Night of the Scorpion – Nissim Ezekiel	12
II	**Prose**: Humour 1. With The Photographer – Stephen Leacock 2. Travel by Train – J.B.Priestley 3. On Forgetting – Robert Lynd	12
III	**Short Stories:** Integrity 1. The taxi driver – K.S. Duggal 2. A Retrieved Reformation- O Henry 3. Kabuliwala - Rabindranath Tagore	12
IV	**Language Competency : Vocabulary** 1. Homonyms, Homophones, Homographs Portmanteau words 2. Verbs and Tenses, Subject Verb Agreement 3. Error Correction Vocabulary : Synonyms, Antonyms, Word Formation	12
V	**English for Communication** 1. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks 2. Participating in a meeting: face to face and online 3. Reading news and weather reports 4. Preparing first drafts of short assignments .	12
	Total Hours	**60**

Text Books

1.	Ezekiel Nissim, 1989 .Collected Poems 1952-1988. Oxford University Press.
2.	Hewings, M. (2000). Advanced English Grammar. Cambridge. University Press.

Reference Books

1.	Bakshi, S.P. & Sharma, R. (2019). Descriptive English. Arihant Publications (India) Ltd.
2.	Cameron S & Dempsey L. (2019). The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing.
3.	Sherman B. (2014) Skimming and Scanning Techniques. Liberty University Press.

Web Resources (Swayam / NPTEL)

1.	https://nptel.ac.in/courses/109103020

Department of Commerce with Professional Accounting

Course Code	Course Name	Category	Hours/Week	Credits
25BCP23C	**Financial Accounting – II**	**Core – III**	**6**	**4**

Course Objectives

The course intends to cover

- Methods of depreciation and accounting of royalty.

- Accounting treatment of branch, hire purchase and installment system.

- Partnership accounts relating to admission, retirement, death, dissolution and insolvency of a partner.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept of depreciation and accounting treatment of royalty.	K1 – K2
CLO2	Apply the knowledge in preparing Hire purchase, Installment and Branch accounts.	K3
CLO3	Understand the accounting treatment for admission of a partner in a partnership firm.	K2
CLO4	Understand the accounting treatment at the time of retirement and death of a partner.	K3
CLO5	Compute the settlement of accounts at the time of dissolution of a partnership firm.	K3
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 – III: Financial Accounting – II

Unit	Content	No. of Hours
I	**Depreciation & Royalty Accounts:** **Depreciation**: Meaning, Characteristics, Causes, Methods: (Straight line method, Diminishing method, Annuity method, Insurance policy method, Revaluation method.**Royalty**: Meaning – Technical terms – Accounting treatment.	18
II	**Branch Accounts, Hire Purchase & Installment System:** **Branch Accounts:** Meaning, Technical Terms, Types of Branches: Dependent Branches – (Debtors system, Stock and Debtors system - Independent Branches: Foreign Branches. **Hire Purchase System:** Definition, Technical Terms. Calculation of Interest - Default and Repossession - Hire Purchase Trading Account. **Installment Purchase System:** Definition, Technical Terms, Difference between Hire Purchase System and Installment System.	18
III	**Partnership Fundamentals & Admission of a partner:** **Partnership Fundamentals:** Definition of partnership – Partnership deed – Interest on Capital – Interest on drawings – Profit & loss appropriation account - Capital accounts of a partner: (Fixed capital method, Fluctuating capital method.) **Admission of a partner: Meaning, Technical Terms, Calculation of Sacrificing Ratio -** Adjustment for revaluation of assets and liabilities – Adjustment for reserves and other accumulated Profits & losses – Adjustment for Capitals: (Calculations of New Profit Ratio and Sacrificing Ratios) – New Balance sheet.	18
IV	**Retirement & Death of a Partner:** **Retirement of a Partner**: Gaining Ratio - Treatment of goodwill on retirement– Adjustment of Capital after retirement – Memorandum Revaluation a/c. **Death of a Partner**: Provisions - Mode of Payment – Accounting treatment.	18
V	**Dissolution of a firm:** **Dissolution:** Meaning and modes of dissolution – Settlement of accounts – Accounting treatment – Realization account – Treatment of goodwill – Preparation of balance sheet. **Insolvency of a Partner:** Insolvent of single and more than two partners – All partners insolvent – Application of Garner Vs Murray rule – Piecemeal distribution: Surplus capital method and Maximum loss method.	18
	Total Hours	**90**
	Theory 20% & Problem 80%	

Text Books	
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21st ed.), Kalyani Publishers, New Delhi.
2.	Reddy and Murthy.A, (2015), Financial Accounting (7th ed.), Margham Publications, Chennai.
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting (Vol: II), Sultan Chand & Sons, New Delhi.

Reference Books	
1.	Tulsian P C & Tushar Tulsian, et al, (2023), Advanced Accounting (3rd ed.), Sultan Chand & Sons Publications, New Delhi.
2.	Horngren Charles.T, Sundern Gary.L, Elliott John.A, Philbrick Danna.R, (2017), Introduction to Financial Accounting (11th ed.), Pearson Education.
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publishing House, Noida.
Web Resources (Swayam /NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/nou24_cm02
2.	https://onlinecourses.swayam2.ac.in/imb24_mg08
3.	https://onlinecourses.swayam2.ac.in/cec24_mg05

Course Code	Course Name	Category	Hours / Week	Credits
25BCP24C	**Indian Accounting Standards**	**Core - IV**	**4**	**3**

Course Objectives

The course intends to cover

- Fundamentals of Indian Accounting Standards.
- Preparation and presentation of financial statements in accordance with Indian Accounting Standards.
- Events after reporting period and accounting of government grants in compliance with Indian Accounting Standards.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concepts of Indian Accounting Standards and International Financial Reporting Standards.	K1 - K2
CLO2	Apply rules related to preparing the financial statements and measurement of stock.	K3
CLO3	Prepare cash flow statements in accordance with accounting standards.	K3
CLO4	Interpret events after the reporting period and appropriately disclose income tax.	K3
CLO5	Predict future revenues and apply appropriate accounting treatment for government grants in financial reporting.	K3
K1 - Remember; K2 - Understand; K**3** – Apply.		

CLO – PLO Mapping

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

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Core IV: Indian Accounting Standards

Unit	Content	No. of Hours
I	**Indian Accounting Standards (Ind AS):** Concepts, objectives and advantages – List of Indian Accounting Standards – Applicability – Phase wise adoption of Ind AS – Voluntary adoption of Ind AS – Difference between Ind AS and IFRS.	12
II	**Indian Accounting Standard 1 and 2:** **Ind AS 1:** Presentation of financial statements: Objectives, scope and definitions – Purpose of financial statements – Complete set of financial statements – General features of financial statements – Frequency of reporting – Changes in accounting policy – Consistency of presentation – Structure and content. **Ind AS 2:** Inventories: Objectives, scope and definitions – Measurement of inventories: Cost of purchase and Cost of conversion – Net Realisable Value – Techniques for the measurement of cost – Disclosure.	12
III	**Indian Accounting Standards 7 and 8:** **Ind AS 7:** Statement of Cash Flows: Objectives, scope and definitions – Cash and cash equivalents – Presentation of a statement of cash flows: Operating activities, Investing activities and Financing activities – Components of cash and cash equivalents – Disclosure. **Ind AS 8:** Accounting policies, changes in accounting estimates & errors: Objectives, scope and definitions – Consistency of accounting policies – Changes in accounting policies – Transactions which are not considered as changes in accounting policies – Disclosure.	12
IV	**Indian Accounting Standards 10 and 12:** **Ind AS 10:** Events after the reporting period: Objectives, scope and definitions – types of events – Adjusting events after the reporting period – Non-adjusting events after the reporting period – Disclosure. **Ind AS 12:** Income taxes: Objectives, scope and definitions – Recognition of current tax liabilities and current tax assets – Recognition of deferred tax liabilities and deferred tax assets – Recognition of current and deferred tax – Disclosure.	12
V	**Indian Accounting Standards 18 and 20:** **Ind AS 18:** Revenue: Objectives, scope and definitions – Measurement of revenue – Identification of the transaction – Sale of goods – Rendering of services – Interest, royalties and dividends – Disclosure. **Ind AS 20:** Accounting for government grants and disclosure of government assistance: Objectives and scope – Grants related to assets and income – Non-monetary government grants – Government Assistance – Repayment of government grants – Disclosure.	12
	Total Hours	**60**

Text Books	
1.	RajKumar S. Adukia. (2016), Indian Accounting Standards, (1ˢᵗed.), Classic Publications, Chennai.
2.	CA. Kamal Garg, (2024), Bharath's Beginner's Guide to Ind AS & IFRS (4ᵗʰed.), Bharat Publications, New Delhi.
3.	Chatterjee B.D. (2025), Indian Accounting Standards (Ind AS). (7ᵗʰed.), Taxmann's Publications, New Delhi.
Reference Books	
1.	The Institute of Chartered Accountants of India. Indian Accounting Standards (Ind AS): An Overview (Revised 2023). ICAI, New Delhi.
Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/imb25_mg101

Course Code	Course Name	Category	Hours/Week	Credits
25BCP25P	Fintech & Digital Finance Innovation - Lab	Core Lab – II	4	3

Unit	Content	No. of Hours
1	**Interface Navigation & Tooling Basics (Gate-0):** Open the starter kit; navigate Power BI (Model/Data/Report), DB Browser for SQLite, and the Postman collection (no live calls needed). Load sample CSVs into Power BI, inspect schemas, and run the 10-min readiness micro-task (import → basic clean → export). Deliverables: readiness checklist ≥70%, starter PBIX opened, dataset profiling notes.	5
2	**Payments Lifecycle & Actors (UPI/Cards/Wallets):** Map columns from Orders, Gateway Payments, Internal Payments, and Refunds to authorize → capture → settlement → refund stages. Produce a one-page flow showing 5 common failure scenarios and the identifying fields (order_id, payment, status, failure code, ts).	5
3	**Keys, IDs & Data Model (Star Schema for Ops):** Identify primary/foreign keys; define relationships between Orders, Payments, Refunds. Validate row counts across sources; detect & fix duplicates/missing keys. Deliverables: schema.sql / model diagram, parity screenshots.	5
4	**Power Query Fundamentals (Types, Splits, Standardization):** Clean headers; set data types; split created_at into date/time; trim/uppercase key fields; build reusable Clean_ queries* for Orders and Payments. Deliverables: Cleaned_Orders.csv, Cleaned_Payments.csv + PQ steps doc.	5
5	**Reconciliation Setup (Left/Anti Joins):** Build match table (Orders↔Payments) via left-join; surface PG-only and Internal-only using anti-joins; compute basic parity checks (counts/amounts). Deliverables: MatchSummary.csv, Unmatched_PGOnly.csv. Gate-1 acceptance: ≥80% parity vs golden outputs.	5
6	**Exception Taxonomy & T+1 Recon Pack:** Define reason codes (timeout, duplicate capture, insufficient funds, etc.); generate Exceptions.csv with code and hint; bundle a T+1 Recon Pack (counts, sums, exceptions, README).	5
7	**API Events Normalization (Offline-First):** Using curated JSON/JSONL traces, map request/response fields; build Events table with event_id, order_id, type, status, failure_code, ts, idempotency_key. Create a failure-code dictionary. Deliverables: api_events.csv + mapping.md.	5
8	**Webhooks, Retries & Order Timeline (Gate-2):** Simulate webhook deliveries and retries; de-dup by event_id; construct a chronological order-centric timeline (create→capture→refund) and flag gaps. Deliverables: events_timeline.csv + dedupe logic note. Gate-2 acceptance: correct dedupe + coherent timeline.	5
9	**SQL for MIS (Daily KPIs + Refund Analytics):** In SQLite (v≥3.35), produce daily SuccessRate and RefundRate, AOV, and refund SLA metrics with GROUP BY/HAVING/CASE; export kpi_daily.csv. Add top-N failure reasons by share.	5
10	**Windows, Cohorts & Anomaly Flags:** Use ROW_NUMBER /LAG/LEAD/moving-avg to compute rolling success rate (7-day); build first-paid-month cohorts; create an anomaly_candidates view (DoD spikes, duplicate captures). Deliverables: views.sql, cohort.csv.	5

Unit	Content	No. of Hours
11	**Dashboard Core + Exceptions UX & Export QA:** In Power BI, wire model + date table; implement exactly 5 core measures — SuccessRate, RefundRate, AOV, MatchRate_T1, Exceptions Count. Add slicers, drill to failure codes, and an Exceptions bookmark. QA: exported exceptions_export.csv must match the visual row-for-row. Deliverables: PBIX v2 + QA screenshot.	5
12	**Compliance, Runbooks, Capstone Build & Showcase:** Implement Consent Log (latest-consent per user), 3 AML rules, and a Redaction SOP (zero-PII check). Assemble capstone: ≥30 days data, recon parity ≥95%, 5 KPIs, escalation flow + webhook-outage playbook. Package PBIX/CSV/SQL/SOP and deliver a 3–5 min demo + viva. Deliverables: final kit zip + recording link.	5
	Total Hours	**60**

Text Books

1.	Susanne Chishti, (2025), The FINTECH Book, Wiley Publishers, New Delhi.
2.	Brett King (2018), Bank 4.0: Banking Everywhere, Never at a Bank, Wiley Publishers, New Delhi.

Reference Books

1.	Vivek Dubey, Awadhesh Singh , Ashish Jain, Sudeesh Pillai, Geetha Raghuraj, Saumya Ranjan Pradhan,(2025), The Journey of FinTech: Fintellectual Minds Exploring FinTech Through Gen AI Lens, Notion Press, Chennai.
2.	Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1st ed.), Pearson, Bengaluru.

Web resources (Swayam / NPTEL)

1.	https://nptel.ac.in/courses/110106072

Department of Commerce with Professional Accounting

Course Code	Course Name	Category	Hours/Week	Credits
25BCP26A	**Business Economics**	**Allied-II**	**4**	**3**

Course Objectives

The course intends to cover
- Basics of business economics and its theories.
- Concepts of demand and supply and consumer behavior.
- Theories of production and pricing 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 concepts in business economics.	K1
CLO2	Understand the various aspects of demand and supply.	K2
CLO3	Comprehend the theories of consumer behavior.	K3
CLO4	Understand the concept of cost and determine the cost of production.	K2
CLO5	Understand the markets and applying pricing practice.	K2
K1 - Remember; **K2** - Understand; **K3** – Apply		

CLO – PLO Mapping

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

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Allied - II: Business Economics

Unit	Content	No. of Hours
I	**Nature and Scope of Business Economics:** Meaning, nature and fundamental concepts of business economics (Incremental reasoning, Opportunity cost, Time perspective, Discounting principles and Risk & uncertainty). **Theories of Firm:** Profit Maximization Theory. **Managerial Theories:** Bomoul's sales revenue maximization and growth maximization model. **Behavioural Theories:** Simon's satisficing model – Cyert and March model.	12
II	**Theory of Demand and Supply:** Meaning and determinants of demand – Law of demand – Reasons of downward slope of demand curve. **Elasticity of Demand**: Meaning and types (Price elasticity, Income elasticity, Cross elasticity). **Demand forecasting:** Purpose and Methods of demand forecasting (Opinion Polling method and Statistical method). **Supply Analysis:** Law of supply – Determinants of supply.	12
III	**Consumer Behavior: Cardinal Approach:** Concepts – Utility, Total utility – Marginal utility – Law of Diminishing Marginal utility – Law of Equi-marginal utility. **Ordinal Approach:** Indifference curve – Properties of indifference curve – Consumer's equilibrium, price, income and substitution effect.	12
IV	**Theory of Production and Cost:** Meaning – Production function – Law of variable proportions – Returns to scale. **Isoquants:** Meaning, types and properties. **Costs:** Types – Determinants of short & long run costs and relationship between average cost and marginal cost. **Economies of Scale:** Internal and External economics of scale – Diseconomies of scale.	12
V	**Markets and Pricing:** Perfect competitive market – Imperfect market: (Monopoly, Monopolistic and Oligopoly). Price and output determination under different market conditions. **Price Discrimination:** Meaning, types and Objectives, Price and output determination under price discrimination. **Pricing Practices:** 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, (21st ed.), Sultan Chand and Sons Publications, New Delhi.
2.	Jhingan,M.L, (2014), Business Economics, (11th ed.) Vrinda Publishing House, New Delhi.
3.	Mithani,D.M,(2008), Managerial Economics (Theory and Applications), (5th ed.), Himalya Publications, Hyderabad.

Reference Books	
1.	Dwivedi.D.N, (2008), Managerial Economics, (7th ed.), Vikas Publication company Ltd, Noida.
2.	Ahuja HL, (2008), Managerial Economics, (7th ed.), Sultan Chand and Sons Publications, New Delhi.
Web Resources (Swayam / NPTEL)	
1.	https://archive.nptel.ac.in/courses/110/101/110101149
2.	https://archive.nptel.ac.in/courses/110/105/110105075

Part – IV : Foundation Courses
(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
25HUM2FC	**Human Rights**	**FC - II**	**2**	**2**

Unit	Content
I	**Concept of Human Values, Value Education Towards Personal Development** Aim of Education and Value Education; Evolution of Value Oriented Education; Concept of Human Values; Types of Values; Components of Value Education. **Personal Development:** Self-analysis and Introspection; Sensitization towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbors, Co-workers. **Character Formation towards Positive Personality:** Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.
II	**Value Education Towards National and Global Development** **National and International Values:** Constitutional or National Values - Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, and Fraternity. Social Values - Pity and Probity, Self-Control, Universal Brotherhood. Professional Values - Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, and Faith. Religious Values - Tolerance, Wisdom, Character. Aesthetic Values - Love and Appreciation of Literature and Fine Arts and Respect for the Same. National Integration and International Understanding.
III	**Impact of Global Development on Ethics and Values** Conflict of Cross-Cultural Influences, Mass Media, Cross-Border Education, Materialistic Values, Professional Challenges, and Compromise. Modern Challenges of Adolescent Emotions and Behavior; Sex and Spirituality: Comparison and Competition; Positive and Negative Thoughts. Adolescent Emotions, Arrogance, Anger, Sexual Instability, Selfishness, Defiance

IV	**Therapeutic Measures**
	Control of the Mind through
	    a. Simplified Physical Exercise
	    b. Meditation – Objectives, Types, Effect on Body, Mind and Soul
	    c. Yoga – Objectives, Types, Asanas
	    d. Activities:
	        (i) Moralisation of Desires
	        (ii) Neutralisation of Anger
	        (iii) Eradication of Worries
	        (iv) Benefits of Blessings

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Unit	Content

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

	Total Hours 30

Web Resources

1.	https://syllabus.b-u.ac.in/syl_college/ug_ve.pdf

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Course Code	Course Name	Category	Hours / Week	Credits
25DIM2FC	**Disaster Management**	**FC - II**	**2**	**2**

Unit	Content
I	**Unit I:Introduction to Disasters** 1.1. Definition of Concepts 1.2. Difference between hazards and vulnerability 1.3. Types of Disasters 1.4. Natural Disasters 1.5. Human - Made Disasters
II	**Unit II : Disasters Management** 2.1. Disaster Management 2.2. Disaster Management Cycle 2.3. Key Phases of Disaster Management 2.4. Disaster and Development 2.5. Disaster Impacts on Differential Groups
III	**Unit III : Vulnerability Assessment and Reduction** 3.1. Vulnerability 3.2. Vulnerability Assessment 3.3. Early Warning System 3.4. Factors Contributing to Vulnerability 3.5. Vulnerability Reduction 3.6. Impact of Development Projects such as Dams, Embankments, Changes in Land-use etc. 3.7. Climate Change Adaptation
IV	**Unit IV: Disaster Risk Reduction** 4.1. Disaster Risk Reduction (DRR) 4.2. Knowledge Management in Disaster Risk Reduction 4.3. The Knowledge Management Cycle 4.4. Role of Information and Knowledge in Disaster Risk Reduction 4.5. Indigenous Knowledge and Disaster Risk Reduction 4.6. Indigenous Knowledge and Early Warning Indicators 4.7. Indigenous Knowledge and Coping Strategies 4.8. Sendai Framework for Disaster Risk Reduction 4.9. Intergovermental Panel on Climate Change (IPCC) 4.10. IPCC Scenario in the Context of India

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Unit	Content
V	**Unit V: Institutional Framework for Disaster Management** 5.1. National Policy on Disaster Management 2009 5.2. The National Disaster Management Authority (NDMA) 5.3. State Disaster Management Authority (SDMA) 5.4. District Disaster Management Authorities (DDMAs) 5.5. Community-Based Disaster Management (CBDM) 5.6. NGOs and Disaster Management 5.7. Other Related Policies, Plans, Programmes and Legislation

| | **Total Hours** | **30** |

References	
1.	Agrawal A. (1995), Dismantling the divide between Indigenous Knowledge and Scientific Knowledge. Development Change 26: 413 – 439.
2.	Mrinalini Pandey (2014), Text Book of Disaster Management, Wiley India Pvt Ltd.
3.	Pradeep K Goyal,Anil K Gupta, Disaster Management, All India Council for Technical Education Nelson Mandela Marg, Vasant Kunj, New Delhi, 110070
4.	Sharma S.C (2020), Disaster Management (1st ed.), Khanna Book Publishing Co. (P) Ltd, New Delhi.
5.	Srivastava A.K (2021), Text Book of Disaster Management, Scientific Publishers, Jodhpur.
6.	Subramanian, (2018), Disaster Management, Vikas Publishing House, Noida.
7.	Tushar Bhattacharya (2015), Text Book of Disaster Science and Management, McGraw Hill Education.
8.	United Nation (2015), Sendai Framework for Disaster Risk Reduction. 2015 – 2030. Geneva: UNISDR
9.	www.EasyEngineering.net

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Course Code	Course Name	Category	Hours / Week	Credits
25IDT2AE	**Innovation & Design Thinking**	**AECC - II**	**2**	**2**

Course Objectives

The Course intends to cover

- The principles and practices of innovation and design thinking.

- Creative problem-solving skills and impactful solutions across diverse contexts.

- The user-centered research techniques, and practical tools to generate, prototype.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the design thinking methodology for solving real-world problems.	K2
CLO2	Generate, prototype, and test innovative ideas.	K3
CLO3	Frame human-centered solutions and present them effectively.	K3
CLO4	Enhance their confidence in collaborative approaches to problem solving.	K3
CLO5	Integrate innovation strategies into business, social, and creative contexts to drive sustainable impact.	K4
K2 - Understand; **K3** – Apply ; **K4** - Evaluate		

Ability Enhancement Compulsory Courses (AECC)-II: Innovation & Design Thinking

Unit	Content	No. of Hours
I	**Principles of Design Thinking:** Usability, Human-centeredness, Empathy, Iteration. **Types of Innovation:** Product, Process, Business Model, Social Innovation.	6
II	**Empathy & Defining The Problem:** Understanding users - observation - ethnographic research - interviews - Empathy maps and personas - Identifying user pain points - Problem framing vs. problem solving.	6
III	**Ideation & Creativity Tools:** Divergent vs. Convergent Thinking - Brainstorming and mind mapping techniques – SCAMPER. Idea selection and prioritization frameworks.	6
IV	**Prototyping & Experimentation:** Low-fidelity vs. High-fidelity prototyping - Storyboarding, sketching, mock-ups, and role-playing - Rapid prototyping with simple materials.	6
V	**Testing & Feedback:** Testing prototypes with users - Iteration and learning from feedback. **Innovation Strategy & Implementation :** Scaling ideas into innovations - Measuring innovation impact - Barriers - Design Thinking for social change and sustainability.	6
	Total Hours	**30**

Text Books

1	Kelley, T., & Kelley, D. (2013). Creative confidence: Unleashing the Creative Potential within us all. Crown Business.
2	Dan Saffer, Designing for Interaction, New Riders Publications, 2010.

Reference Books

1	Plattner, H., Meinel, C., & Leifer, L. (Eds.). (2018). Design Thinking Research: Making Distinctions: Collaboration versus Cooperation. Springer.
2	Liedtka, J., & Ogilvie, T. (2011). Designing for Growth: A Design Thinking Tool kit for Managers. Columbia University Press.
3	Martin, R. (2009). The Design of Business: Why Design Thinking is the Next Competitive Advantage. Harvard Business Press.

Web Resources (Swayam / NPTEL)

1	https://onlinecourses.nptel.ac.in/noc22_mg32/preview
2	https://onlinecourses.swayam2.ac.in/imb23_mg65/preview
3	https://onlinecourses.nptel.ac.in/noc20_hs08/preview

Course Code	Course Name	Category	Hours/Week	Credits
25IPR2AE	**Intellectual Property Rights**	**AECC - II**	**2**	**2**

Course Objectives

This course intends to cover

- Identify the objectives, forms, duration, and scope of protection for different types of intellectual property.

- Understand the global IP framework and India's compliance challenges.

- Recognize the role of IP as a policy tool for national, economic, social, and cultural growth.

- Gain knowledge of substantive laws and procedural mechanisms of IP in India.

- Analyze recent national and global trends in intellectual property rights.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the core principles of intellectual property protection.	K1, K2
CLO2	Identify the key concepts and principles of trademarks.	K2
CLO3	Comprehend the legal implications and rights under copyright law.	K3
CLO4	Understand the legal consequences of patents and trade secrets.	K2
CLO5	Comprehend IP rights for plant varieties and farmers, along with their legal and social aspects.	K4
K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** – Analyze		

Ability Enhancement Compulsory Courses (AECC)-II:
Intellectual Property Rights

Unit	Content	No. of Hours
I	**Introduction to Intellectual Property:** Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights.	6
II	**Trade Marks:** Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes.	6
III	**Law of Copy Rights:** Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law**.**	6
IV	**Law of Patents, Trade Secrets:** Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation.	6
V	**Protection of Plant Varieties and Farmers' Rights:** Introduction -Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection.	6
	Total Hours	**30**

Text Books	
1	V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third edition , 2017.
2	Elizabeth Verkey - Intellectual Property Law and Practice – Eastern Book Company – 2018.
3	S R Myneni - Law of Intellectual Property - Asia Law House – 2021.
Reference Books	
1	B.L. Wadehra - Law Relating To Intellectual Property – Universal Law Publishing House, New Delhi , 2011.
2	Avtar Singh - Intellectual Property Law - Eastern Book Company – 2015.
Web Resources (Swayam/NPTEL)	
1	https://onlinecourses.nptel.ac.in/noc22_hs59/preview

Course Code	Course Name	Category	Hours / Week	Credits
25END2AE	**Entrepreneurship Development**	**AECC – II**	**2**	**2**

Course Objective

This course intends to cover
- Basics of starting and managing entrepreneurial ventures.
- Tools for planning, funding, and entrepreneurial growth.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept of entrepreneurship.	K2
CLO2	Gain knowledge on entrepreneurial motivation	K2
CLO3	Apply business idea evaluation	K3
CLO4	Create systematic Business plan	K3
CLO5	Analyse business finance and support	K4
K1 - Remember; **K2 -** Understand; **K3 -** Apply; **K4** - Analyse		

Ability Enhancement Compulsory Course – II:
Entrepreneurship Development

Unit	Content	No. of Hours
I	**Entrepreneurship:** Meaning of Entrepreneurship - Characteristics, Functions and Types of entrepreneurs - Intrapreneur vs. Entrepreneur - Need for Entrepreneurship in economic development - Contribution to GDP, Employment, Innovation.	5
II	**Entrepreneurial Motivation:** Meaning - Need for Achievement Theory - Risk-taking Behaviour - Innovation and Entrepreneur – Economic & non-economic factors affecting entrepreneurial growth.	5
III	**Business Ideas:** Sources of Business Ideas & Opportunity Identification – Idea generation techniques (Brainstorming, Design Thinking). Business incubation - Technical Assistance for small business – Preparation of Feasibility Reports, Legal Formalities and Documentation	7
IV	**Business Plan:** Meaning and importance of Business Plan – Structure and components – Market Study.	7
V	**Entrepreneurial finance:** Sources of finance (Bank, Angel investors, Venture Capital, Crowdfunding, Mudra Loans) - Institutional support to entrepreneurs (DIC, KVIC, EDII and MSME).	6
	Total Hours	**30**

Text Books	
1	C.B. Gupta and N.P. Srinivasan (2020), Entrepreneurship Development, Sultan Chand and Sons.
2	Dr. Vasant Desai and Dr. Kulveer Kaur (2021), Entrepreneurship Development and Management, Himalaya Publications.
Reference Books	
1	Dr. Jayashree Suresh (2021), Entrepreneurial Publications, Margham Publications
2	S S Khanka (2020), Entrepreneurial Development, Sultan Chand and Sons, New Delhi.
Web Resources (Swayam/NPTEL)	
1	https://onlinecourses.nptel.ac.in/noc25_mg95/preview

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**
100	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				
	CIA	ESE	CIA		Model		
50			Actual	Weightage	Actual	Weightage	**Total**
	50	**-**	50	**25**	50	**25**	**50**

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