



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)	9	9 X 6	54	9 X 4	36	100	1 - 6
	Core Theory (5 hrs./Week)	2	2 X 5	10	2 X 4	8		5,6
	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)	2	2 X 4	8	2 X 2	4		3,5
	Allied	4	4 X 4	16	4 X 3	12		1 - 4
	Electives	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	22
6	-	-	-	-	30	21	-	-	-	-	30	22
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

Semester - 3									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours	Maximum Marks			
						CIA	ESE	Total	
25TAM31L	I	Language – I	Tamil – III	4	3	25	75	100	3
25HIN31L	I		Hindi – III						
25MAL31L	I		Malayalam – III						
25FRE31L	I		French – III						
25ENG32L	II	Language – II	English – III	4	3	25	75	100	3
25BCP33C	III	Core - V	Corporate Accounting	6	3	25	75	100	4
25BCP34C	III	Core - VI	Company Law and Secretarial Practice	6	3	25	75	100	4
25BCP35P	III	Core Lab - III	Financial Technologies in Business Operations Lab	4	3	40	60	100	2
25BCP36A	III	Allied - III	Strategic Management	4	3	25	75	100	3
25BCP37S	III	SEC - I	Personal Financial Planning	2	3	25	75	100	2
25BAT3FC	IV	FC – III	Basic Tamil /	-	2	50	-	50	2
25ADT3FC			Advanced Tamil/						
25IKS3FC			Indian Knowledge Systems (IKS)*						
25MOO3AE	IV	AECC – III	Online Course – MOOC	-	-	50	-	50	2
Total				30				800	25

Semester – 4									
Course Code	Part	Course Category	Course Name	Hours /Week	Examination			Credits	
					Duration in Hours	Maximum Marks			
						CIA	ESE		Total
	I	Language - I	Tamil – IV	4	3	25	75	100	3
	I		Hindi – IV						
	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 – 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	Banking Theory Law and Practice	5	3	25	75	100	4
	III	Core - XI	Direct Tax-II	6	3	25	75	100	4
	III	Core - XII	Executive Business Communication	4	3	25	75	100	3
	III	Core Lab - V	Computer Application Practical : MS Word, MS Access and Tally	4	3	40	60	100	3
	III	Elective - I	International Trade	5	3	25	75	100	3
			Investment Management						
			Advertising and Salesmanship						
	III	SEC-III	Internship	-	2	50	-	50	2
Total				30				650	23

Semester – 6									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination			Credits	
					Duration in Hours	Maximum Marks			
						CIA	ESE		Total
	III	Core -XIII	Management Accounting	6	3	25	75	100	4
	III	Core -XIV	Principles of Auditing	6	3	25	75	100	4
	III	Core Theory- XV	Indirect Taxes	5	3	40	60	100	3
	III	Elective-II	Export Management	5	3	25	75	100	3
			Portfolio Management						
			Brand Management						
	III	SEC - IV	Business Analytics Lab	2	3	40	60	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	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

Part – I: Language – I - Tamil – I

(All the Undergraduate Programmes)

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

Course Objectives

The course intends to cover

- 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: Language-I - Tamil – I

(All the Undergraduate Programmes)

Unit	Content	No. of Hours
I	<p>நாட்டுப்பற்று</p> <ol style="list-style-type: none"> உலகத்தை நோக்கி வினவுதல் - பாரதியார் பாரதிதாசன் கவிதைகள் - பாரதிதாசன் <ul style="list-style-type: none"> • தமிழ்ப்பேறு ஒற்றுமையே உயிர்நிலை - நாமக்கல் கவிஞர் தேவதேவன் கவிதைகள் - தேவதேவன் <ul style="list-style-type: none"> • சாலையும் மரங்களும் செருப்பும் • புதிய வீடு ஆலாபனை - கவிக்கோ அப்துல் ரகுமான் <ul style="list-style-type: none"> • போட்டி • பாதை புத்தகச் சந்தை - கவிஞர் வாலி 	14
II	<p>சமூகம்</p> <ol style="list-style-type: none"> எட்டாவது சீர்..... - ஈரோடு தமிழன்பன் தொலைந்து போனேன் - கவிஞர் தாமரை திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன் மரங்களைப் பாடுவேன் - வைரமுத்து புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி நாட்டுப்புறப் பாடல்கள் (தாலாட்டுப் பாடல் , தெம்மாங்குப் பாடல் , உழவுத்தொழில்) 	14
III	<p>சிறுகதை</p> <ol style="list-style-type: none"> காஞ்சனை - புதுமைப்பித்தன் சுமைதாங்கி - ஜெயகாந்தன் சோற்றுக் கணக்கு - ஜெயமோகன் ஆறு யானைகள் - எஸ்.ராமகிருஷ்ணன் 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 செஞ்சரி 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

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: Language-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 Sumitras, 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: Language-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

Part I : Language – I-French-I

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: Language-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.
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Reference Book

1	Yves Loiseau, Régine, (2014), Latitudes 1, Merieux Publisher: French and European Publications Inc.
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Part - II: Language-II-English – I
(All the Undergraduate Programmes)

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: Language-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
Theory - 20% & Problems- 80%		
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21 st ed.), Kalyani Publishers.	
2.	Reddy and Murthy.A, (2015), Financial Accounting (7 th 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 (3 rd 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	

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)	

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 Contracts – Quasi Contracts.	12
II	Indian Contract Act 1872: Performance of Contracts – Discharge of Contracts – 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 (3 rd ed.), Excel books.	
2.	Kapoor,N.D., (2020), Elements of Mercantile Law (28 th ed.), Sultan Chand & Sons.	
3.	Shukla,M.C., (2010), Mercantile Law (13 th ed.), S.Chand & Sons.	
Reference Books		
1.	Kuchhal,M.C., (2006), Mercantile Law (6 th ed.), Vikas Publishing House Pvt. Ltd.	
2.	Gogna,P.P.S., (2014), Mercantile Law (7 th 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 (3 rd ed.). FT Press.	
Reference Books		
1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modelling (6 th ed.). Microsoft Press.	
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9 th ed.). Cengage Learning.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview	

S.No.	List of Programs
1.	<p>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.</p>
2.	<p>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.</p>
3.	<p>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.</p>
4.	<p>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.</p>
5.	<p>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.</p>
6.	<p>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.</p>
7.	<p>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.</p>
8.	<p>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.</p>

S.No.	List of Programs	
9.	<p>Excel Macros and VBA Basics:</p> <p>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.</p>	
10.	<p>Financial Analysis and Functions:</p> <p>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.</p>	
11.	<p>Basic Financial Modeling:</p> <p>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.</p>	
Total Hours		60

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)	

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 (3 rd ed.), New Age International Publishers.	
2.	Rajaraman.V, (2018), Introduction to Information Technology (3 rd ed.), PHI Learning.	
3.	Sanjay Saxena, (2018), Information Technology, Vikas Publications Pvt. Ltd.	
Reference Books		
1.	Pradeep Mathur, (2010), Introduction To Information Technology (1 st ed), Saurabh Publishing House.	
2.	Abraham Silberschatz, Peter Baer Galvin, Greg Gagne, Operating System Concepts (9 th ed), John Wiley & Sons Inc.	
3.	Alan Dennis, Barbara Haley Wixom, Roberta.M, Roth, Systems Analysis and Design (5 th ed), 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	<p>Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.</p> <ul style="list-style-type: none"> - 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. <p>Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>
III	<p>Ecosystems</p> <ul style="list-style-type: none"> - 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: - <ol style="list-style-type: none"> a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit	Content
IV	<p>Biodiversity and its Conservation</p> <ul style="list-style-type: none"> - 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	<p>Environmental Pollution Definition</p> <ul style="list-style-type: none"> - Causes, effects and control measures of: - <ol style="list-style-type: none"> 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	<p>Human Population and the Environment</p> <ul style="list-style-type: none"> - 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. <p>Biosafety and Biosecurity The basic principles of biosafety.</p> <ul style="list-style-type: none"> - 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. <p>The theoretical knowledge as well as practical applications to prepare learners for real-world biosafety challenges.</p> <p>1. Introduction to Biosafety</p> <ul style="list-style-type: none"> -Definition and importance of biosafety. -Historical perspective on biosafety incidents. -Biosafety vs. biosecurity: Key differences. <p>2. Biological Hazards and Risk Assessment</p> <ul style="list-style-type: none"> -Classification of biological agents (e.g., bacteria, viruses, fungi, parasites). -Risk assessment methodology: Identifying hazards, evaluating risks, and control measures. <p>3. Biological Waste Management</p> <ul style="list-style-type: none"> -Types of biological waste: Solid, liquid, sharps, etc. -Waste disposal techniques: Autoclaving, incineration, chemical disinfection. -Environmental impact and regulations surrounding waste management. <p>4. Standard Operating Procedures (SOPs) and Safety Practices</p> <ul style="list-style-type: none"> -Developing and implementing SOPs for laboratory safety. - Practices for handling, storing, and disposing of biological materials.

Unit	Content
VIII	<p>Field Work (Practical).</p> <ul style="list-style-type: none"> - 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) 6 th 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. <i>Activities:</i> 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. <i>Activities:</i> Reading & Writing: Describe where you live.	
	3	Your World: Grammar: Possessive determiners. Listening: Positive & negative contractions. Reading & Writing: Personal profile. <i>Activities:</i> Talk about countries, nationalities (Vocabulary & Speaking).	
	4	The World of Work: Grammar: Yes/No & Wh Questions. Vocabulary & Speaking: Jobs. Listening: Recognize the schwa sound. <i>Activities:</i> 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. <i>Activities:</i> 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. <i>Activities:</i> Observe & answer (Listening).	6
	2	Travel & Transport: Grammar: Past simple questions. Vocabulary & Speaking: Talk about holidays. Listening: At the train station. <i>Activities:</i> Email - A perfect holiday (Reading & Writing).	
	3	Health & Fitness: Grammar: Past simple irregular verbs; Listening: Listen & Answer; Reading & Writing: Time sequencers; <i>Activities:</i> 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; <i>Activities:</i> Use adjectives and create sentences (Reading)	
	5	Let's go shopping: Vocabulary & Speaking: Town Survey; Listening: Listen and answer; Reading & Writing: Read and match; <i>Activities:</i> Countable & Uncountable (Grammar)	
		Practice: Writing a personal statement.	

Creativity			
III	1	Cooking & Eating: Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. <i>Activities</i> Kitchen conversation (Listening). Reading an article & answering.	6
	2	Survival: Grammar: Comparison of adjectives. <i>Activities</i> Describing people (Speaking and Vocabulary). Listening to an audio & Answering. Reading & Writing: Read and Answer.	
	3	Working Together: Grammar: Verb + Noun phrases. <i>Activities</i> Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4	Music: Grammar: Present perfect simple. <i>Activities</i> 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. <i>Activities:</i> Listen and answer. Reading & Writing activity: Review.	
		Practice: Writing comparison sentences & paragraphs.	
Problem-Solving			
IV	1	Do's and Don'ts: Grammar, Modal Verbs. <i>Activities</i> Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	6
	2	Body: Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. <i>Activities</i> 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. <i>Activities</i> Your inspiration (Speaking). Picture description (Reading). Rewrite the sentences (Writing).	6
	2	Money: Grammar: Second conditional. <i>Activities:</i> Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3	Things that changed the world: Grammar: articles. <i>Activities:</i> 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						
	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
100	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		Total
50	50	-	Actual	Weightage	Actual	Weightage	
						50	25

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

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/ 25DIM2FC	IV	FC - II	Human Rights/ Disaster Management	2	2	50	-	50	2
25IDT2AE			IV						
25IPR2AE	Intellectual Property Rights								
25END2AE	Entrepreneurship Development								
Total				30				700	23

Part I : Language – I-Tamil-II

(All the Undergraduate Programmes)

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		

Part I : Language – I-Tamil-II

Unit	Content	No. of Hours
I	<p>(அறம்)</p> <ol style="list-style-type: none"> திருக்குறள்(மூன்று அதிகாரங்கள்) <ul style="list-style-type: none"> புகழ் வினை செயல்வகை நெஞ்சொடு கிளத்தல் திரிகடுகம்(10, 16, 19, 26, 42 பாடல்கள் மட்டும்) பழமொழி நானூறு(2,7,21,54,69,119,130,184,267,375 பாடல்கள் மட்டும்) 	14
II	<p>(பக்தி)</p> <ol style="list-style-type: none"> தாயுமானவர் பாடல்கள்(பராபரக் கண்ணி முதல் 10 பாடல்கள்) உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிகவிநாயகம் பிள்ளை வள்ளலார் பாடல்கள்(திருவருட்பா – வள்ளலார் விண்ணப்பம்) இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன் சித்தர் பாடல் - சிவவாக்கியார் பாடல் 	14
III	<p>(கலை மற்றும் பண்பாடு)</p> <ol style="list-style-type: none"> அறம் எனப்படுவது - அமுதன் ஏட்டில் எழுதா இலக்கியம் - ஓளவை துரைச்சாமி கீழடி - தொல்லியல் துறை, வெளியீடு மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி ஆளுமைத் திறன் - அறிவுக்கதிர். அரசப்பணி சிறப்பிதழ் 	12
IV	<p>(இலக்கிய வரலாறு)</p> <ol style="list-style-type: none"> பதினெண் கீழ்க்கணக்கு நூல்கள் உரைநடையின் தோற்றமும் வளர்ச்சியும் 	10

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 aakirath– 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(DELTA), (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

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.
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Reference Book

1.	Nathalie Hirschsprung, Tony Tricot, (2017) Cosmopolite, Hachette.
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Part II : Language – II-English-II**(All the Undergraduate Programmes)**

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		

Part-II : 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>

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% & Problems- 80%		
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21 st ed.), Kalyani Publishers, New Delhi.	
2.	Reddy and Murthy.A, (2015), Financial Accounting (7 th 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 (3 rd ed.), Sultan Chand & Sons Publications, New Delhi	
2.	Hornrgren Charles.T, Sundern Gary.L, Elliott John.A, Philbrick Danna.R, (2017), Introduction to Financial Accounting (11 th 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; K3 – 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)	

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, (1 st ed.), Classic Publications, Chennai.
2.	CA. Kamal Garg, (2024), Bharath's Beginner's Guide to Ind AS & IFRS (4 th ed.), Bharat Publications, New Delhi.
3.	Chatterjee B.D. (2025), Indian Accounting Standards (Ind AS). (7 th ed.), 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 (1 st ed.), Pearson, Bengaluru.	
Web Resources (Swayam / NPTEL)		
1.	https://nptel.ac.in/courses/110106072	

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)	

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, (21 st 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), (5 th ed.), Himalya Publications, Hyderabad.	
Reference Books		
1.	Dwivedi.D.N, (2008), Managerial Economics, (7 th ed.), Vikas Publication company Ltd, Noida.	
2.	Ahuja HL, (2008), Managerial Economics, (7 th 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 Course

(All the Undergraduate Programmes)

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

Unit	Content
I	<p>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.</p> <p>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.</p>
II	<p>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.</p>
III	<p>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</p>
IV	<p>Therapeutic Measures Control of the Mind through</p> <ol style="list-style-type: none"> a. Simplified Physical Exercise b. Meditation – Objectives, Types, Effect on Body, Mind and Soul c. Yoga – Objectives, Types, Asanas d. Activities: <ol style="list-style-type: none"> i. Moralisation of Desires ii. Neutralisation of Anger iii. Eradication of Worries iv. Benefits of Blessings

Unit	Content	
V	<p>Human Rights</p> <ol style="list-style-type: none"> 1. Concept of Human Rights – Indian and International Perspectives <ol style="list-style-type: none"> a. Evolution of Human Rights b. Definitions under Indian and International Documents 2. Broad Classification of Human Rights and Relevant Constitutional Provisions. <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> a. Social Practice and Constitutional Safeguards <ol style="list-style-type: none"> (i) Female Feticide and Infanticide (ii) Physical Assault and harassment (iii) Domestic Violence (iv) Conditions of Working Women 4. Institutions for Implementation <ol style="list-style-type: none"> a. Human Rights Commission b. Judiciary 5. Violations and Redressal <ol style="list-style-type: none"> 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	

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

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

Unit	Content
V	<p>Unit V: Institutional Framework for Disaster Management</p> <p>5.1. National Policy on Disaster Management 2009</p> <p>5.2. The National Disaster Management Authority (NDMA)</p> <p>5.3. State Disaster Management Authority (SDMA)</p> <p>5.4. District Disaster Management Authorities (DDMAs)</p> <p>5.5. Community-Based Disaster Management (CBDM)</p> <p>5.6. NGOs and Disaster Management</p> <p>5.7. Other Related Policies, Plans, Programmes and Legislation</p>
Total Hours	
30	

Reference Resources	
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 (1 st 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

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 secret law, determination of trade secret status, liability for misappropriations of trade secrets, protection for submission, trade secret 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						
	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
100	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	50	-	Actual	Weightage	Actual	Weightage
			50	25	50	25

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 3

Semester - 3									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination			Credits	
					Duration in Hours	Maximum Marks			
						CIA	ESE		Total
25TAM31L	I	Language – I	Tamil – III	4	3	25	75	100	3
25HIN31L	I		Hindi – III						
25MAL31L	I		Malayalam – III						
25FRE31L	I		French – III						
25ENG32L	II	Language – II	English – III	4	3	25	75	100	3
25BCP33C	III	Core - V	Corporate Accounting	6	3	25	75	100	4
25BCP34C	III	Core - VI	Company Law and Secretarial Practice	6	3	25	75	100	4
25BCP35P	III	Core Lab - III	Financial Technologies in Business Operations Lab	4	3	40	60	100	2
25BCP36A	III	Allied - III	Strategic Management	4	3	25	75	100	3
25BCP37S	III	SEC - I	Personal Financial Planning	2	3	25	75	100	2
25BAT3FC	IV	FC – III	Basic Tamil /	-	2	50	-	50	2
25ADT3FC			Advanced Tamil/						
25IKS3FC			Indian Knowledge Systems (IKS)*						
25MOO3AE	IV	AECC – III	Online Course – MOOC	-	-	50	-	50	2
Total				30				800	25

Part –I : Language – I - Tamil – III

(All the Undergraduate Programmes)

பயன்பாட்டுத் தமிழ்

Course Code	Course Name	Category	Hours / Week	Credits
25TAM31L	Tamil - III	Language - I	4	3

Course Objectives

The Course intends to cover

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

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	வணிகத் தமிழ் - கணினித் தமிழின் நுட்பங்கள் மற்றும் பயன்பாடுகளை அறிந்து பின்பற்றுவர்	K1, K2
CLO2	ஊடகம் மற்றும் உளவியல் தன்மை குறித்த சிந்தனைகளை வளர்த்துக் கொள்வர்	K2
CLO3	சுற்றுலா - சுற்றுச்சூழலியல் தேவை மற்றும் மீட்டுருவாக்கம் குறித்து உணர்த்து செயல்படுதல்	K3
CLO4	மேலாண்மை பற்றி அறிதல் மற்றும் சுயக்கற்றல் திறனை வளர்த்துக் கொள்ளுதல்	K1, K3
CLO5	பன்முக ஆளுமைகள் குறித்து அறிந்து தனித்திறன்களை உருவாக்கிக் கொள்வர்.	K2, K3
K1 - Remember; K2 - Understand; K3 - Apply		

Part – I : Language – I -Tamil – III

பயன்பாட்டுத் தமிழ்

Unit	Content	No. of Hours
I	வணிகம் மற்றும் கணினித் தமிழ் தமிழரின் வணிகம் - வணிகக் கடிதங்கள் - உலகமயமாக்கல் - செயற்கை நுண்ணறிவு கற்றல் - இணைய நூலகம் - இணையத் தமிழ் பயன்பாடு	12
II	ஊடகம் மற்றும் உளவியல் தமிழ் ஊடகத்தின் இன்றியமையாமை - நிகழ்வுகளைச் செய்திகளாக வடிவமைத்தல் - ஊடகத் துறையில் மொழியின் பங்கு - உளவியல் வரையறை - உளவியல் பிரிவுகள் - வகுப்பறை உளவியல் (ஆசிரியர், மாணவர்)	12
III	சுற்றுச்சூழலியல் மற்றும் சுற்றுலாவியல் தமிழரின் சூழலியல் அறிவு - சுற்றுச்சூழல் மாசுபாடு - சுற்றுச்சூழல் பாதுகாப்பு - சுற்றுலா வகைகள் - உலகப் புகழ்பெற்ற சுற்றுலாத் தலங்கள் - சுற்றுலா வளர்ச்சி மற்றும் பயன்கள்	12
IV	மேலாண்மைத் தமிழ் மற்றும் மொழிப்பயிற்சி மேலாண்மையும் அணுகுமுறைகளும் - மேலாண்மை செயல்பாடுகள் மற்றும் வகைகள் - வகுப்பறை மேலாண்மை - நேர்காணல் - நூல் திறனாய்வு மற்றும் மதிப்பீடு - படிவங்கள் பூர்த்தி செய்தல் மற்றும் விண்ணப்பங்கள்	12
V	பன்முக ஆளுமைகள் ஜி.டி.நாயுடு(அறிவியல்) - பத்மஸ்ரீ டாக்டர் பக்தவத்சலம்(மருத்துவம்) - நா மகாலிங்கம்(தொழில்) - மயில்சாமி அண்ணாதுரை(விஞ்ஞானம்) - என் ஜி ராமசாமி(சமூகம்) - நம்மாழ்வார்(விவசாயம்)	12
Total Hours		60

Reference Books	
1	சுந்தரம்.இல, (2022) கணினித் தமிழ், விகடன் பிரசுரம்
2	மணியரசன்.துரை, (2019), இணையமும் இனியத் தமிழும், இசை பதிப்பகம்
3	பொன்னவைக்கோ.மு, (2015) இணையத் தமிழ் வரலாறு, பாரதிதாசன் பல்கலைக் கழகம்.
4	தங்கமணி இரா.ம, (2018) சுற்றுலாவியல், கொங்கு பதிப்பகம்
5	இலக்கியா க.வி, நந்தினி சா.சு,(2022), விடியல் பதிப்பகம்
6	சின்னத்தம்பி முருகேசன்.பொன்(2016) சுற்றுச் சூழலியல்(உலகம் தழுவிய வரலாறு), எதிர் வெளியீடு
7	இறையன்பு.வெ (2018) இலக்கியத்தில் மேலாண்மை, நியூ செஞ்சுரி புக் ஹவுஸ்
8	ஸ்ரீனிவாசன்.வி, (2009), திருக்குறளில் மேலாண்மை, விகடன் பிரசுரம்
9	பட்டனத்தி மைந்தன், (2018), ஜி.டி நாயுடு, ராமையா பதிப்பகம்
10	டாக்டர் பக்தவத்சலம்.ஜி (2009) இதயம் ஒரு கோவில், விஜயா பதிப்பகம்

Part – I: Language – I- Hindi – III

Course Code	Course Name	Category	Hours / Week	Credits
25HIN31L	Hindi - III	Language - I	4	3

Course Objectives

The Course intends to

- Have knowledge of the contents of primitive poetry.
- Learn about contemporary poetry and its techniques.
- Interest in reading poetry and the ability to express social thoughts
- Understand the basics of Hindi literature properly.
- Provide knowledge of the elements of poetry and subtle translation will improve.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Get a basic knowledge of the history of Hindi literature.	K1
CLO2	Enhances the art and taste of Hindi literary works	K2
CLO3	Literary genres can be learned	K3
CLO4	Create an interest to read and enjoy Hindi poetry	K4
CLO5	Get the basic Knowledge of poetry techniques like Anlankar.	K4
K1 - Remember; K2 - Understand; K3 – Apply;K4 - Analyze		

Part – I: Language – I - Hindi – III

Unit	Content	No. of Hours
I	Poetry:Kavya Tharang – by Dr. Niranjan Pracheen Kavitha 1. Mahatma kabeer – sakhi & padh (2) 2. Goswamy tulsidas – pad(4) 3. Mahatma soordas- pad(3) 4. Kavivar rahim – dohe(6)	12
II	Modern Poetry : Kavya Tharang- by Dr. Niranjan 1. Nirjar – Mythili sharan gupth 2. Parichay – Ramdhari singh Dinkar 3. Prethibimb – Sumithra nandan Panth 4. Kavi kaha ththa – Sooryakanth Tripathi Nirala 5. Kah de mam Kya ab dekoon – Mahadevi varma 6. Kanu ke prathi – Darmveer Bharathi 7. Loha ka swad – Dhumil 8. Bhanth Kidikkiyon ki Takrahat – Gorakh pande	12
III	History of Hindi Literature :(Tippaniyan) 1. Bhakthi kal ka samanya parichaya (Kabeer, Jaysi, Soor, Thulsi, Meera, Raskhan, Rahim)	12
IV	Ras Chad & Alankar: 1. Srungar & veer Ras 2. Anupras & Upama 3. Dhoha & Rola	12
V	Translation : English-Hindi only 1. Anuvadh Abhyas – III (16-30 Lessons Only)	12
Total Hours		60
Text Books		
1.	Kavya Tharang – by Dr. NIRANJAN, Jawahar Pusthakalay, Sadar Bazaar,Mathura U.P.281001.	
2.	Anuvadh abyas-III,Dakshin Bharath Hindi Prachar Sabha Chennai – 17.	
Reference Books		
1.	Hindi sahithya ka saral ithihaas,by Rajnath sharma, vinod pustak mandir, agra-282	
2.	Kavya Pradeep Rambadri Shukla, Hindi Bhavan, 36, Tagore Town, Allahabad – 211 002.	

Part – I: Language – I- Malayalam – III

Course Code	Course Name	Category	Hours / Week	Credits
25MAL31L	Malayalam - III	Language - I	4	3

Course Objectives

The Course intends to cover

- Knowledge of the contents of primitive poetry.
- Learn about contemporary poetry and its techniques.
- Reading poetry and the ability to express social thoughts will improve.
- Basics of Malayalam Poetry and to understand Malayalam literature properly.
- Provide knowledge of the elements of poetry.

Course Learning Outcomes

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

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

Part – I: Language – I - Malayalam – III

Unit	Content	No. of Hours
I	Poetry – Sishyanum makanum - Vallaththol Narayana Menon	12
II	Poetry – Sishyanum makanum - Vallaththol Narayana Menon	12
III	Poetry - Rafeeqe Ahammed (Selected poetries Thoramazha, Madhuranarangakal, Athrayum, Umma, Pakaram)	12
IV	Poetry-RafeeqeAhammed(Selectedpoetries-Ammathottil, Vidhyalayam,	12
V	Thottakutty, Sivakami, Ithanu prarthana)	12
Total Hours		60

Text Books

1. Sishyanum makanum - Vallaththol Narayana Menon, Poorna Publishers.
2. Rafeeqe Ahammed – Selected poetries , Mathrubhumi Books, Kozhikkode
3. Aayisha – Vayalar Ramavarma - Kerala Book Store Publishers.

Reference Books

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

Part– I: Language – I- French – III

Course Code	Course Name	Category	Hours / Week	Credits
25FRE31L	French - III	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.	K4

K1 - Remember; K2 - Understand; K3 – Apply;K4- Analyse

Part – I: Language – I - French – III

Unit	Content	No. of Hours
I	Vendre Et Acheter pg (82-92). Grammaire: pg(156-160)	12
II	Communication(pg 93-97). Grammaire: pg(161-162)	12
III	Tout Le Monde s’amuse(pg 98-100). Grammaire: pg(163)	12
IV	Mots Et Expressions(pg 101-107). Grammaire: pg(164-167)	12
V	Communication(pg 108-120). Grammaire: pg(168-171)	12
Semester III Portions from Textbook « Nouvelle Génération A1» : UNITÉ 5, UNITÉ 6(Pg 82-120) Cahier d’exercices (Pg156-171)		
Total Hours		60
Text Book		
1.	Luca Giachino, Carla Baracco, Romain Chrétien(DELFF), 2022, Nouvelle Génération A1, Didier FLE	
Reference Book		
1.	Nathalie Hirschsprung, Tony Tricot, 2017, Cosmopolite, Hachette	

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

Course Code	Course Name	Category	Hours / Week	Credits
25ENG32L	English III	Language II	4	3

Course Objectives

The course intends to cover

- The values of patriotism, empowerment and social responsibility through Biographies and Speeches.
- The use of grammar for communication.
- The essential interpersonal skills for effective group interaction.
- The analytical reading and ethical digital writing skills.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Identify key themes in biographies and speeches, and understand the basic structure of the content.	K1
CLO2	Understand the ideas and rhetorical strategies in texts and relate them to social awareness.	K2
CLO3	Apply grammar rules to form clear and accurate sentences in speech and writing.	K3
CLO4	Demonstrate effective listening and speaking skills by participating confidently in group discussions with appropriate body language and voice modulations.	K3
CLO5	Develop reading and writing skills to communicate effectively across different digital platforms with digital integrity.	K3
K1 - Remember; K2- Understand; K3 - Apply		

Language-II: Part – II: English –III

Unit	Content	No. of Hours
I	Biographies : Patriotism 1. Nehru – AF Toynbee 2. Martin Luther King – R N Roy 3. C.V. Raman – H. Kusumakar	12
II	Renowned Speeches : Empowerment 1. UN Youth Assembly Speech - Malala Yousafzai 2. Give Us a Role Model - A.P.J. Kalam 3. Inaugural Address Nelson Mandela	12
III	Grammar 1. Sentence Structure 2. Types of Sentences (Declarative, Interrogative, Imperative, Exclamatory), Transformation of Sentences 3. Active Voice and Passive Voice 4. Direct and Indirect Speech	12
IV	Listening and Speaking Skills: 1. Group Discussion: Structure of Group Discussion , Types of Group Discussion, Phrases for participating in a Group Discussion ,Do’s and Don’ts in a Group Discussion. 2. Group Dynamics (Nonverbal and Behavioural Aspects): Body Language, Personal Appearance, Posture, Gestures, Facial Expression, Eye Contact, Space Distancing 3. Paralinguistic Cues: Tone, Pitch, Volume, Speed (rate of speech), Pauses, Stress and Intonation.	12
V	Reading and Writing Skills : Digital Communication 1. Reading and Understanding Digital Texts: Skills for Analysing Digital Texts (connotative and denotative skills). 2. Introduction to Digital Writing: Types of Digital Writing, Website content, Blog Writing, Social Media Writing, SEO Writing, Review and Opinion Writing 3. Editing Digital Content, Digital Integrity and Ethics in Writing.	12
Total Hours		60
Reference Books		
1.	Rengasamy, P. Ed.(2012). Paths of Glory An Anthology of Biographies. Macmillan Publishers India Ltd.	
2.	Yousafzai, M. (2013, July 12). Speech at the United Nations Youth Assembly. United Nations. https://www.un.org/en/events/malalayousafzaispeech	
3.	A.P.J. Abdul Kalam.(2012). Ignited Minds - Unleashing the Power within India. Penguin Books.	
4.	Mandela, N. (1994). Inaugural Address. In Long Walk to Freedom. Little, Brown and Company.	
5.	Raymond Murphy. (2016). English Grammar in Use : A Self-study Reference and Practice Book for Intermediate Learners of English. Cambridge University Press.	
6.	Kumar, S., & Lata, P. (2018). Communication Skills: A Workbook. Oxford University Press India.	
7.	Mitra, B. K. (2012). Personality Development and Soft Skills (3 rd ed.). Oxford University Press India.	
8.	Butterfield, J. (2023). Written Communication: Soft Skills for a Digital Workplace (3 rd ed.). Cengage India.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_hs08	
2.	https://onlinecourses.nptel.ac.in/noc26_hs111/preview	

Course Code	Course Name	Category	Hours / Week	Credits
25BCP33C	Corporate Accounting	Core – V	6	4

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO – PLO Mapping

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

Core – V: Corporate Accounting

Unit	Content	No. of Hours
I	Share Capital: Meaning – Types of Shares – Issue of Shares at Par, Premium and Discount – Forfeiture and Reissue of Shares – Surrender of Shares – Right Issue – Meaning and Concept of Bonus Issue. Underwriting of Shares: Meaning – Types of Underwriting: Complete Underwriting, Partial Underwriting and Firm Underwriting – Underwriting Commission.	18
II	Redemption of Preference Shares: Definition, Legal Provisions and Accounting Treatment. Debentures: Meaning– Issue of Debentures at Par, Premium and Discount. Redemption of Debentures: Sinking Fund Method – Purchase of the Debentures in the Open Market – Ex- Interest and Cum -Interest Transactions.	18
III	Final Accounts: Introduction – Preparation of Final Accounts as Per Schedule III of Companies Act 2013 – Profit and Loss Account and Balance Sheet (Including Problems with Adjustments) – Profit Available for Managerial Remuneration.	18
IV	Valuation of Goodwill: Meaning – Need – Circumstances of Valuation of Goodwill – Factors Influencing the Valuation of Goodwill – Methods of Valuation: Average Profits Method, Super Profits Method and Capitalisation Method. Valuation of Shares: Meaning – Need – Methods of Valuation: Net Asset Value Method, Yield Method and Fair Value Method.	18
V	Liquidation of Companies: Overview – Statement of Affairs and Deficiency Accounts – Liquidator’s Final Statement of Accounts.	18
Theory – 20% & Problems – 80%		
Total Hours		90
Text Books		
1.	Jain.S.P, and Narang.K.L., (2025), Advanced Accountancy, Kalyani Publishers, Chennai.	
2.	Gupta R.L. and Radhaswamy M, (2022), Corporate Accounting, Sultan Chand & Sons, New Delhi.	
3.	Tulsian.P.C, (2023), Corporate Accounting, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	Reddy.T.S. and Murthy.A, (2023), Corporate Accounting, Margham Publications, Chennai.	
2.	Shukla S.M and Gupta K.L (2023), Corporate Accounting, Sahitya Bhawan Publication, Uttarpradesh.	
3.	Arulanandam.M.A. &Raman.K.S. (2023), Advanced Accountancy (Vol.II), Himalaya Publishing house, Bengaluru.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/cec24_mg11/preview	

Course Code	Course Name	Category	Hours / Week	Credits
25BCP34C	Company Law and Secretarial Practice	Core – VI	6	4

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO – PLO Mapping

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

Core - VI: Company Law and Secretarial Practice

Unit	Content	No. of Hours
I	Formation of Companies: Meaning – Promoters – Functions – Duties of Promoters. Incorporation: Meaning – Certification of Incorporation. Memorandum of Association: Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultra Vires. Articles of Association: Meaning – Forms – Contents – Alteration of Article – Relationship Between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management. Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in Prospectus. Kinds of Shares and Debentures.	18
II	Directors: Appointment of Directors – Women Directors – Independent Directors – Qualification and Disqualification of Directors – Director’s Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors – Removal of Directors.	18
III	Winding up: Meaning, Modes of Winding Up: Compulsory Winding Up by the Court – Voluntary Winding Up – Types of Voluntary Winding Up: Members Voluntary Winding Up – Creditors Voluntary Winding Up – Winding Up Subject to Supervision of the Court – Consequences of Winding Up (General).	18
IV	Company Secretary: Meaning of Secretary – Positions – Qualities – Qualifications – Appointments – Powers – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – Dismissals.	18
V	Meetings: Meaning, Kinds of Company Meetings: Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting – Proxy – Quorum. Duties of a Company Secretary to all the Company Meetings: Drafting of Correspondence relating to the Meetings – Notices – Agenda – Preparation of Chairman’s Speech – Writing Up of Minutes.	18
Total Hours		90
Text Books		
1.	Kapoor.G.K. and Sanjay Dhamija, (2026), Company Law, (28 th ed.), Taxmann Publications Private Limited, New Delhi.	
2.	Kapoor.N.D. (2025), Elements of Company Law (Companies Act and Amendment upto 2020/2023), (32 nd Revised ed.), Sultan Chand and Sons, New Delhi.	
3.	Padma.T., and Rao. K.P.C., (2023),The Principles of Company La, ALT Publications, Hyderabad.	
Reference Books		
1.	Anil Kumar (2025), Company Law (14 th ed.), Taxmann Publications Private Limited, New Delhi.	
2.	Abdul Gafoor, P. M. S., & Thothadri, S. (2017), Company Law and Secretarial Practice, (2 nd Revised ed.), Vijay Nicole Imprints Limited.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/imb26_mg111/preview	
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini25_lw20	

Course Code	Course Name	Category	Hours / Week	Credits
25BCP35P	Financial Technologies in Business Operations Lab	Core Lab - III	4	2

Ex. No.	List of Exercises	No. of Hours
1	Write a program to add a vendor and generate a purchase voucher in Zoho Books.	5
2	Write a program to add a customer and generate a sales invoice in Zoho Books.	5
3	Write a program to generate a financial report and dashboard using Zoho Books.	5
4	To import, transform, and clean business data using Power Query in Power BI, making it analysis-ready for visualization and insights.	5
5	To create an interactive and visually informative business report in Power BI using cleaned data, enabling users to explore key business metrics through charts, tables, and slicers.	7
6	To segment customers by transforming and aggregating business data using Unpivot and Group By techniques in Power BI, and to visually analyze customer segments for strategic decision-making.	7
7	To design an interactive dashboard in Power BI using KPI indicators and card visuals to effectively display and monitor key business performance metrics	6
8	To develop an interactive Power BI dashboard using slicers and filters that allows users to dynamically analyze market trends, customer segments, and regional performance.	7
9	To create various visualization operations on data in Tableau. Some of them are bar chart, histogram, bubble chart, gnat chart, scatter plot, heat map etc.	6
10	ABC Financial Services Ltd. provides loan and investment services. Using Tableau, analyze the financial performance by creating calculated fields and custom metrics.	7
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://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg113

Course Code	Course Name	Category	Hours / Week	Credits
25BCP36A	Strategic Management	Allied – III	4	3

Course Objectives

The course intends to cover

- Basic concept of Strategic Management and intent.
- Strategic analysis and planning, along with the formulation of various functional strategies.
- Establishing strategic business units and a digital transformation strategy.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the objectives of strategic management and intent.	K1 - K2
CLO2	Interpret strategic analyses and plan strategies related to organizations.	K2
CLO3	Expose various techniques to formulate functional strategies.	K3
CLO4	Demonstrate the process of evaluating strategy implementation and control.	K2
CLO5	Construct business models through the use of a digital strategy.	K3
K1 – Remember; K2 – Understand; K3 – Apply.		

CLO – PLO Mapping

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

Allied – III: Strategic Management

Unit	Content	No. of Hours
I	Introduction: Meaning, Nature, Importance and Limitation of Strategic Management. Strategic intent: Vision, Mission, Goals and Values – Objectives of Strategic Management – Strategic levels in Organization (Network, Corporate, Business and Functional).	11
II	Strategic Analysis and Strategic Planning: Analysis of Business Environment – PESTEL, Value Chain and Porters Five Force Model – SWOT Analysis – Tows Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning – Stages – Alternatives – Pillars of AI In Strategic Planning – Strategy Formation.	12
III	Formulation of Functional Strategy: Marketing Strategy – Financial Strategy – Production Strategy – Logistics Strategy – Human Resource Strategy.	12
IV	Strategy Implementation and Control: Organizational Structures – Establishing Strategic Business Units – Business Process – Re- Engineering – Establishing Profit Centers by Business, Product or Service, Market Segment or Customer – Leadership and Behavioural Challenges – Management Control, Operational Control and Task Control.	13
V	Digital Strategy: Introduction – Digital Transformation for Competitive Advantage – Innovations and Disruptive Business Models – Emerging Trends in Digital and Social Marketing Strategies.	12
Total Hours		60
Text Books		
1.	Srinivasan R (2025), Strategic Management: The Indian Context (7 th ed.), PHI Learning Pvt. Ltd., New Delhi.	
2.	Azhar Kazmi & Adela Kazmi (2024), Strategic Management (5 th ed.), McGraw Hill Education (India) Pvt. Ltd., New Delhi.	
3.	Prasad, L. M. (2024), Strategic Management, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	Subba Rao, P. (2025), Business Policy and Strategic Management (Text and Cases) (2nd ed.), Himalaya Publishing House, Mumbai.	
2.	Callie Daum, (2020), Business Strategy (2 nd ed.), Vibrant Publishers.	
Web Resources (Swayam / NPTEL / Others)		
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg139	
2.	https://onlinecourses.nptel.ac.in/noc26_hs66/preview	
3.	https://www.analytics8.com/blog/five-pillars-of-an-effecitve-generative-ai-strategy/	

Course Code	Course Name	Category	Hours / Week	Credits
25BCP37S	Personal Financial Planning	SEC – I	2	2

Course Objectives

The course intends to cover

- The concept and importance of personal financial planning.
- The components of personal financial planning including budgeting, saving, investing, insurance, tax and retirement planning.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the fundamental aspects of financial planning.	K1 - K2
CLO2	Understand the concept of investment planning.	K2
CLO3	Apply India's personal tax structure to manage individual tax liabilities.	K3
CLO4	Identify the purpose and benefits of each type of insurance.	K2
CLO5	Analyze the role of retirement benefits planning in achieving financial security.	K2
K1 – Remember; K2 – Understand; K3 – Apply.		

CLO – PLO Mapping

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

SEC -I: Personal Financial Planning

Unit	Content	No. of Hours
I	Introduction to Financial Planning: Meaning and Importance of Financial Planning – Objectives of Financial Planning – Personal Budgeting and Savings –Time Value of Money (Basic Concept) – Financial Goals (Short-Term & Long-Term)	6
II	Investment Planning: Meaning and Objectives of Investment – Investment Avenues: Bank Deposits, Shares, Mutual Funds, Bonds and Debentures, PPF, Small Savings Schemes: (Post Office Schemes, National Savings Certificate, Kisan Vikas Patra Scheme).	6
III	Personal Tax Planning: Meaning of Tax Planning – Basic Concepts of Income Tax – Deductions from Taxable Income (New Tax Regime): Standard Deduction, Specific Allowances / Deductions.	6
IV	Insurance Planning: Meaning, Need and Principles of Insurance – Factors Affecting Insurance Decisions. Risk Aversion: Life Insurance, General Insurance (Only at the Basic Level).	6
V	Retirement Benefits Planning: Pension Schemes, Provident Funds, Gratuity, Leave Encashment and Annuities. Investment Options after Retirement: Senior Citizen Savings Scheme, National Pension System (NPS), Bank Fixed and Recurring Deposits, Public Provident Fund, Mutual Funds, Unit Linked Insurance Plans (ULIP). (Only at the Basic Level).	6
Total Hours		30
Text Books		
1.	Jeff Madura, (2024), Personal Finance (8 th ed.), Pearson Education.	
2.	Indian Institute of Banking & Finance, Introduction to Financial Planning, Taxmann Publication, New Delhi.	
3.	Keown, Arthur J. (2024), Personal Finance, (8th ed.), Pearson Education.	
Reference Books		
1.	Subbakrishna, K.R. & Murali S (2025), Personal Financial Planning (Wealth Management), Himalaya Publishing House, Mumbai.	
2.	Garg, Shalu (2024), Personal Financial Planning, Sultan Chand & Sons, New Delhi.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg149	
2.	https://onlinecourses.nptel.ac.in/noc24_mg07/preview	

Part – IV – Foundation Course

(All the Undergraduate Programmes)

Course Code	Course Name	Course Category	Hours/Week	Credits
25IKS3FC	Indian Knowledge Systems (IKS)	FC-III	-	2

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

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

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

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

Max Marks	Marks for		Components for CIA						
	CIA	ESE	CIA		Model		Attendance	Active Engagement	Total
100	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			Weightage
		Practical Exam	Record	Total Marks	
Test	2	50	-	50	10
Model	3	60	-	60	15
Experiments Completed	-	-	-	10	10
Observation Note	-	-	-	05	05
Total Marks - CIA					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	50	-	Actual	Weightage	Actual	Weightage
			50	25	50	25

*FC-III: Indian Knowledge Systems(IKS) – A self-study course with open book assessment.

Question Paper Pattern

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

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

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

Components of Internship (Internal Assessment Only)

Components	Marks
Submission of Internship Report	20
Performance in viva-voce	30
Total Marks	50

*Certification of Completion is Mandatory for the award of Internal Marks and to avail the credits



