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

Choice Based Credit System

&

Outcome Based Education Syllabus

Batch 2026 - 29

Programme: Bachelor of Commerce

Programme Code: BCO

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Regulations 2026 -29 for Undergraduate Programme

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

Programme : B.Com.

Programme Code: BCO

(Applicable for the Students Admitted During the Academic Year 2026 - 27 onwards)

Eligibility

The student should have passed the Higher Secondary Examination.

(As per the eligibility condition given by Bharathiar University Ref. BU/R/B3-B4/Eligibility Condition/2026/7425 dated 15/05/2026).

Program Learning Outcomes (PLOs)

The successful completion of B. Com. Programme shall enable the students to

PLO1	**Disciplinary Knowledge:** Demonstrate comprehensive knowledge and understanding of related disciplines and apply them effectively to practical business situations.
PLO2	**Information Literacy and Career Readiness:** Engage in add-on value based and job-oriented courses which ensure them with the ability to adapt evolving industry trends and prepare for entry-level positions and future career pursuits.
PLO3	**Ethical Awareness and Critical Thinking:** Understand the ethical dimensions of business practices and capability to critically analyse complex business problems, with the ability to identify opportunities, innovate, take calculated risks and initiate and manage business ventures.
PLO4	**Life Long Learning:** Acquire knowledge and skills, that are necessary for life long learning, through self-paced and self-directed learning towards personal development and demands of workplace through upskilling and reskilling.
PLO5	**Social Responsibility:** Promote social, environmental and economic sustainability in the context of commerce, finance and international trade.

B.Com.

Distribution of Credits and Hours for all the Semesters

Part	Course Category	No. of Courses	Hours		Credits		Total Credits	Semester
I	Language - I	4	4 X 4	16	4 X 3	12	12	1 – 4
II	Language - II	4	4 X 4	16	4 X 3	12	12	1 - 4
III	Core Theory **(6 Hours/Week)**	9	9 X 6	54	9 X 4	36	100	1-6
	Core Theory **(5 Hours/Week)**	2	2 X 5	10	2 X 4	8		5,6
	Core Theory **(4 Hours/Week)**	4	4 X 4	16	4 X 3	12		1 - 6
	Core Lab **(4 Hours/Week)**	3	3 X 4	12	3 X 3	9		1,2,5
	Core Lab **(4 Hours/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
	Core : Project Work	1	1 X 6	6	1 X 5	5		6
	SEC: Internship	1	-	-	1 X 2	2		5
	Skill Enhancement Course (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	-	-	-	1X 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	
	Hours	Credits	Hours	Credits	Hours	Credits	Hours	Credits	Hours	Credits	Hours	Credits
I	4	3	4	3	18	13	4	4	-	-	**30**	**23**
II	4	3	4	3	18	13	4	4	-	-	**30**	**23**
III	4	3	4	3	22	15	-	4	-	-	**30**	**25**
IV	4	3	4	3	20	15	2	2	-	2	**30**	**25**
V	-	-	-	-	30	22	-	-	-	-	**30**	**22**
VI	-	-	-	-	30	22	-	-	-	-	**30**	**22**
Total	**16**	**12**	**16**	**12**	**138**	**100**	**10**	14	**-**	**2**	**180**	**140**

Curriculum
B.Com.

Semester - I									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26TAM11L	I	Language - I	Tamil - I	4	3	25	75	100	3
26HIN11L			Hindi - I						
26MAL11L			Malayalam - I						
26FRE11L			French - I						
26ENG12L	II	Language - II	English - I	4	3	25	75	100	3
26BCO13C	III	Core - I	Financial Accounting - I	6	3	25	75	100	4
26BCC14C	III	Core - II	Business Organization and Management	4	3	25	75	100	3
26BCO15P	III	Core Lab - I	Financial Modeling in Excel Lab	4	3	40	60	100	3
26BCF16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
26ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
26SOF1AE	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	**Max Marks**			
						CIA	**ESE**	**Total**	
26TAM21L	I	Language - I	Tamil - II	4	3	25	75	100	3
26HIN21L			Hindi - II						
26MAL21L			Malayalam - II						
26FRE21L			French - II						
26ENG22L	II	Language - II	English - II	4	3	25	75	100	3
26BCO23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
26BCC24C	III	Core - IV	Commercial Law	4	3	25	75	100	3
26BCO25P	III	Core Lab - II	Computer Applications Lab	4	3	40	60	100	3
26BCI26A	III	Allied - II	Business Economics	4	3	25	75	100	3
26HUM2FC/	IV	FC - II	Human Rights	2	2	50	-	50	2
26DIM2FC			**Disaster Management**						
26IDT2AE/	IV	AECC - II	**Innovation and Design Thinking**	2	2	-	50	50	2
26IPR2AE/			Intellectual Property Rights						
26END2AE			Entrepreneurship Development						
Total				**30**				**700**	**23**

Semester - 3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
	I	Language - I	Tamil - III	4	3	25	75	100	3
			Hindi - III						
			Malayalam - III						
			French - III						
	II	Language - II	English - III	4	3	25	75	100	3
	III	Core - V	Corporate Accounting -I	6	3	25	75	100	4
	III	Core Lab - III	Financial Technologies in Business Operations Lab	4	3	40	60	100	2
	III	Core - VI	Company Law and Secretarial Practice	6	3	25	75	100	4
	III	Allied - III	Principles of Marketing	4	3	25	75	100	3
	III	SEC - I	Corporate Communication	2	3	25	75	100	2
	IV	FC - III	Basic Tamil / Advanced Tamil	-	2	50	-	50	2
			Indian Knowledge System (IKS)						
	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	**Max Marks**			
						CIA	**ESE**	**Total**	
	I	Language - I	Tamil - IV	4	3	25	75	100	3
			Hindi - IV						
			Malayalam -IV						
			French -IV						
	II	Language - II	English - IV	4	3	25	75	100	3
	III	Core -VII	Corporate Accounting - II	6	3	25	75	100	4
	III	Core - VIII	E-Commerce	4	3	25	75	100	3
	III	Core Lab - IV	Fintech - Advanced Applications and Emerging Trends Lab	4	3	40	60	100	3
	III	Allied - IV	Business Mathematics & Statistics	4	3	25	75	100	3
	III	SEC Lab - I	Business Documentation in Practice Lab	2	3	40	60	100	2
	IV	AECC - IV	Quantitative Aptitude	2	2	-	50	50	2
	V	Extra-curricular and Co-curricular	Liberal Arts	-	-	50	-	50	2
Total				**30**				**800**	**25**

Semester - 5									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
	III	Core - IX	Cost Accounting	6	3	25	75	100	4
	III	Core -X	Banking Theory Law and Practices	5	3	25	75	100	4
	III	Core - XI	Income Tax Law and Practice	6	3	25	75	100	4
	III	Core -XII	Business Applications Software	4	3	25	75	100	3
	III	Core Lab - V	Computer Applications Practical: (MS Word, MS Excel and Tally 9.2)	4	3	40	60	100	2
	III	Elective - I	International Trade (International Business)	5	3	25	75	100	3
			Investment Management (Wealth Management)						
			Advertising and Salesmanship (Marketing)						
	III	SEC	Internship	-	-	50	-	50	2
Total				**30**				**650**	**22**

Semester - 6									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max. 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 - XV	Indirect Taxes	5	3	25	75	100	4
	III	Elective - II	Export Management (International Business)	5	3	25	75	100	3
			Portfolio Management (Wealth Management)						
			Brand Management (Marketing)						
	III	SEC Lab - II	Business Analytics Lab	2	3	40	60	100	2
	III	Project	Core : Project Work	6	3	40	60	100	5
			Total	**30**				**600**	**22**
			Grand total	**180**				**4250**	**140**

Semester - 1

Semester - I									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
26TAM11L	I	Language - I	Tamil - I	4	3	25	75	100	3
26HIN11L			Hindi - I						
26MAL11L			Malayalam - I						
26FRE11L			French - I						
26ENG12L	II	Language - II	English - I	4	3	25	75	100	3
26BCO13C	III	Core - I	Financial Accounting - I	6	3	25	75	100	4
26BCC14C	III	Core - II	Business Organization and Management	4	3	25	75	100	3
26BCO15P	III	Core Lab - I	Financial Modeling in Excel lab	4	3	40	60	100	3
26BCF16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
26ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
26SOF1AE	IV	AECC - I	Soft Skills	2	2	-	50	50	2
Total				**30**				**700**	**23**

Part - I: Language - 1 - Tamil - I

Course Code	Course Name	Category	Hours / Week	Credits
26TAM11L	Tamil - I	Language - I	4	3

Course Objectives

The Course intends to cover

- இலக்கியத்தின் வளர்ச்சி நிலைகளைக் கற்பித்தல்
- மொழியியல் அடிப்படையில் இலக்கணம் கற்பித்தல்
- திறனாய்வு முறையினை ஊக்குவித்தல்
- படைப்பாக்கத் திறன் பயிற்சி அளித்தல்

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 கொள்வர்.	K1, K2
CLO2	சிறந்த மற்றும் வாழும் கவிஞர்களின் கவிதை வழியாக தர்மம், அன்பு, ஈகை போன்ற மனித மாண்புகளை அறிந்து கொள்வர்.	K2, K3
CLO3	சிறந்த படைப்பாளர்களின் சிறுகதைகள் மற்றும் குறுநாவலில் வெளிப்படும் சமூகச் சிந்தனைகளை அறிந்து ஒழுகுதல்.	K3
CLO4	தற்கால இலக்கியங்களான புதுக்கவிதை, சிறுகதை தோன்றி வளர்ந்த பின்புலத்தை அறிதல்.	K1, K3
CLO5	மொழித்திறனைக் கற்றலின் வாயிலாக நடைமுறை வாழ்வியலுக்குத் தேவையான சிறுகதை மற்றும் புதுக்கவிதைகளைப் படைத்தல்.	K2, K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Language - I - தமிழ் – I

Unit	Content	No. of Hours
I	**நாட்டுப்பற்று** 1. பாரதியார - உலகத்தை நோக்கி வினவுதல் 2. பாரதிதாசன் - தமிழ்ப்பேறு 3. கவிமணி - ஒற்றுமையே உயிர்நிலை 4. தேவதேவன் - சாலையும் மரங்களும் செருப்பும், புதிய வீடு 5. அப்துல் ரகுமான் - போட்டி, பாதை 6. கவிஞர் வாலி - புத்தகச் சந்தை	14
II	**சமூகம்** 1. ஈரோடு தமிழன்பன் - எட்டாவது சீர்... 2. கவிஞர் தாமரை - தொலைந்து போனேன் 3. நா. காமராசன் - திருநங்கைகள் காகிதப் பூக்கள் 4. வைரமுத்து - மரங்களைப் பாடுவேன் 5. அமுத பாரதி - புள்ளிப் பூக்கள் (ஹைக்கூ) 6. நாட்டுப்புறப் பாடல்கள் (தாலாட்டுப் பாடல் , தெம்மாங்கு பாடல் , உழவுத்தொழில்)	14
III	**வாழ்வியல்** சிறுகதை 1. காஞ்சனை - புதுமைப்பித்தன் 2. சோற்றுக் கணக்கு - ஜெயமோகன் 3. மரத்தைக் கர்ப்பம் சுமந்தவள் - ஆண்டாள் பிரியதர்சினி குறுநாவல் • ஆயிஷா – இரா.நடராசன்	12
IV	**இலக்கிய வரலாறு** 1. மரபுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. ஹைக்கூ கவிதையின் தோற்றமும் வளர்ச்சியும் 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	10
V	**இலக்கணம் மற்றும் படைப்பாற்றல்** 1. எழுத்துகள் (முதல் எழுத்துகள், சார்பெழுத்துகள்) 2. எழுத்துக்களின் பிறப்பு 3. மாத்திரைகள் படைப்பாற்றல் திறன்(சிறுகதை மற்றும் புதுக்கவிதைப் படைத்தல்)	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, (1995), ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும் கவிதை தொகுப்பு, காந்தளகம் பதிப்பகம், சென்னை.
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	ஜெயமோகன், (2024), அறம் (சிறுகதை), விஷ்ணுபுரம் பதிப்பகம்.
8	இரா.நடராசன், (2022) ஆயிஷா, பாரதி புத்தகாலயம்.
9	குமரன் கோ (2010), தமிழ் இலக்கணம் எளிய அறிமுகம் , சந்தியா பதிப்பகம்.
10	சக்திவேல் சு,(2012), நாட்டுப்புறவியல், மணிவாசகர் பதிப்பகம்.

Part - I: Language I: Hindi - I

Course Code	Course Name	Category	Hours / Week	Credits
26HIN11L	Hindi - I	Language - I	4	3

Course Objectives

The Course intends to

- Improve grammatical knowledge
- Continue to read and learn about articles and think about them
- Read and understand short stories and the thoughts and life of the people of this country
- Provide translation knowledge and the ability to read and analyse a message are also gained

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.	K2
CLO3	Develop an interest in the appreciation of short stories.	K2, K3
CLO4	Comprehend the grammatical structures and sentence making.	K3
CLO5	Understand the language and developing English to Hindi translation skill.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse		

Part - I: Language - I: Hindi - I

Unit	Content	No. of Hours
I	**Prose: Bharthi Gadya Sangrah** 1.Sanskurthi hai kya? (Lalith nibandh)- Ramdhari singh Dinkar 2. Voh cheeni Bhayi (Rekha chitra) - Mahadevi varma 3. Badthe shor ka gahratha sankat (pradoshan) - Rajendrakumr ray & Ravindra Varma 4. Ghar Loutthe huye - (Athma katha) - Harivamshraai Bacchan 5. Paramanu urja evam khadya padarth samrakshan (vaigyanik lek) - Parmaanu urja vibhag (Bharth sarkar) 6. Cinema (film) - Manmohan Chdda	14
II	**Non - Detailed Text Short Stories: Aat Kahaniyan** 1. Vrath-bang - Jayashankar Prasad 2. Sath gathi - Premchand 3. parda - Yespal 4. Apna apna bhagya - Jaynendrakumar 5. Bhrammarakshas ka shishya - Mukthibhodh 6. Dana-bhusa - Markandeya	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	Bharathi gadya sangrah, editor: Madhudhavan, publisher: Vani prakashan, 4697/5,Daryaganch, New Delhi - 110002.
2	Aatt Kahaniyan, Editor : Dr. H.R. Mihir, Publisher : Jaya bharthi prakashan, 267 B, Maya press Road, Allahabad-211 003

Reference Book

1	Naveenhindivyakaran, 2002, Dakshin Bharat Hindi Prachar Sabha, Chennai-600017

Part - I: Language - I - Malayalam - I

Course Code	Course Name	Category	Hours / Week	Credits
26MAL11L	Malayalam - I	Language - I	4	3

Course Objectives

The Course intends to cover

- Improve grammatical knowledge
- Read and learn about articles and think about them
- Read and understand short stories and understand the thoughts and life of the people of this state
- Provide translation knowledge and the ability to read and analyse 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 - Njanabharam - E. Santhoshkumar	14
II	Novel - Njanabharam - E. Santhoshkumar	14
III	Short Story - Ente Priyapetta Kadhakal -Sara Joseph	12
IV	Short Story - Ente Priyapetta Kadhakal - Sara Joseph	10
V	Composition & Translation (English to Malayalam)	10
	Total Hours	**60**

Text Books

1	Novel -Njanabharam E, (2018), Santhoshkumar, Mathrubhumi Books, Kochi, Kerala.
2	Short Story-Ente Priyappeta Kadhakal, Sara Joseph, (2005) D.C.Books,Kottayam, Kerala.
3	Expansion of ideas, General Essay and Translation. (A Simple passage).

Reference Books

1	Malayala Novel Sahithya Charitram-K.M.Tharakan (2018), (N.B.S.Kottayam)
2	Cherukatha Innale Innu-M.Achuyuthan (2020), (D.C Books, Kottayam)
3	Sahithya Charitram Prasthanangalilude- Dr.K.M George, (2017), (D.C.Books Kottayam)
4	Malayala Sahithyavimarsam- Sukumar Azheekode (2022), (D.C.books)

Part - I: Language I - French - I

Course Code	Course Name	Category	Hours / Week	Credits
26FRE11L	French - I	Language - I	4	3

Course Objectives

The Course intends to cover

- Familiar everyday expressions and basic phrases aimed at the satisfaction of concrete needs.
- Key aspects and recognize of Francophone cultures such as greetings, etiquette, daily life, and basic geography of French-speaking countries.
- Short, simple texts such as postcards, emails, or short descriptions about themselves and their immediate environment.
- Construction of simple sentences using correct word order and basic vocabulary.
- The developing of sensitivity to cross-cultural differences in communication and social practices.
- The reading and understanding of short, simple texts such as personal messages, advertisements, menus, and schedules.

Course Learning Outcomes

On the successful completion of the course, student 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 - I

Unit	Content	No. of Hours
I	Grammaire: pg(122-124) Bienvenue (pg 10-17)	14
II	Contacts(pg 18-28) Grammaire: pg(125-128)	14
III	Communication pg(29-33) Grammaire: pg(129-130)	12
IV	Qu'est-ce qu'il font pg(34-44) Grammaire: pg(131-136)	10
V	Communication pg(45-49) Grammaire: pg(137-139)	10
Semester I Portions from Textbook « Nouvelle Génération A1» :UNITÉ 1, UNITÉ 2(Pg 10-49). Cahier d'exercices (Pg122-139)		
	Total Hours	**60**

Reference Books	
1	Luca Giachino, Carla Baracco, Romain Chrétien(DELF), (2022) Nouvelle Génération A1, Didier FLE.
2	Nathalie Hirschsprung, Tony Tricot, 2017, Cosmopolite, Hachette.

Part - II: Language - II : English - I

Course Code	Course Name	Category	Hours / Week	Credits
26ENG12L	English - I	Language - II	4	3

Course Objectives

The course intends to cover

- Textual analysis of poetry and short stories that explore themes of *nature* and *morality*.
- Vocabulary through contextual guessing, lexical relations and diverse word formation processes.
- 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 and interpret poetic elements in nature poetry to nurture aesthetic sensibility, creativity, and cultural awareness.	K1, K2
CLO2	Apply characterization and narrative techniques to appreciate literary qualities in short stories and to comprehend ethical responsibility through textual analysis.	K2,K3
CLO3	Employ grammatical proficiency in nouns, pronouns, and verbs to enhance clarity and correctness in academic and workplace communication.	K3, K4
CLO4	Apply vocabulary strategies to enhance clarity in diverse communicative situations.	K3
CLO5	Demonstrate effective communication skills that support professional growth and lifelong learning.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4**-Analyse		

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 Bird Sanctuary - Sarojini Naidu 3. Stopping by Woods on a Snowy Evening - Robert Frost	12
II	**Short Stories: Morality** 1. The Necklace - Guy de Maupassant 2. The Taxi Driver - K.S. Duggal 3. The Monkey's Paw - W. W. Jacobs	12
III	**Grammar** 1. **Nouns:** Types, Singular vs. Plural forms, Case and Gender, Common errors with nouns 2. **Pronouns:** Types, Personal, Possessive, Reflexive, Intensive (Emphatic), Demonstrative, Relative, Interrogative, Indefinite, and Reciprocal pronouns, Common errors with pronouns 3. **Verbs:** Action verbs and linking verbs, Transitive and intransitive verbs, Auxiliary verbs and Modal verbs, Verb tenses, Common errors with verbs	12
IV	**Language Competency: Vocabulary** 1. **Vocabulary:** Synonyms, Antonyms, Guessing meaning from context, 2. **Word Formation**: Homonyms, Homophones, Homographs, Portmanteau words, Collocations, Compounding Words, Root Words, Prefixes and Suffixes, Clipping, Acronym, Abbreviations, Reduplication	12
V	**English for Communication** 1. Listening for General and Specific Information. 2. Self - Introduction, Introducing others, Greetings. 3. Intensive Reading - a prose passage, a poem and a short story 4. Descriptive writing - writing descriptive essays in two to three paragraphs.	12
	Total Hours	**60**

Reference Books

1.	Carter, R., McCarthy, M., Mark, G., & O'Keeffe, A. (2016), English Grammar Today, Cambridge University Press.
2.	Swan, M. (2021). Practical English Usage (4th ed.). Oxford University Press.
3.	McCarthy, M., & O'Dell, F., (2017), English Vocabulary in Use: Advanced (3rd ed.), Cambridge University Press.
4.	Ramazani, J., Ellmann, R., & O'Clair, R. (Eds.), (2003), The Norton Anthology of Modern and Contemporary Poetry (Vols. 1-2), W. W. Norton & Company.
5.	Wren, P. C., & Martin, H. (2015), High School English Grammar and Composition (50th ed.), S. Chand & Company.
6.	Jones, L. (2015), Cambridge English for Life Skills, Cambridge University Press.

Web Resources (Swayam/NPTEL)

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

Course Code	Course Name	Category	Hours / Week	Credits
26BCO13C	Financial Accounting - I	Core - I	6	4

Course Objectives

This course intends to cover

- 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 apply the rules for recording business transactions	K1
CLO2	Construct the final accounts of a sole trader, identify accounting errors.	K3
CLO3	Understand the concepts of bills of exchange, Average due date, and account current.	K2
CLO4	Analyse the bank reconciliation statement and prepare necessary records for Non - Profit organizations.	K4
CLO5	Interpret financial statements prepared from incomplete records.	K2
K1- Remember; **K2**- Understand; **K3**- Apply; **K4** - Analyse.		

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. **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, 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, Features and 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., (2024), Financial Accounting, Kalyani Publishers, Bengaluru.	
2.	Reddy.T.S and Murthy.A, (2024), Financial Accounting, (7th ed.), Margham Publications, Chennai.	
3.	Radhaswamy L and Gupta.R.L., (2023), Advanced Accounting, Sultan Chand & Sons Publications, New Delhi.	
Reference Books		
1.	Gupta.R.L & Gupta V.K, (2025), Financial Accounting, Sultan Chand & Sons Publications, New Delhi.	
2.	Maheshwari. S. N., (2024), Financial Accounting, Vikas Publications, Noida.	
3.	Goyal & Tiwari., (2025), Financial Accounting, Taxmann Publications, New Delhi.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/nou26_cm01	
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_cm02	
3.	https://onlinecourses.nptel.ac.in/noc25_mg20/preview	

Course Code	Course Name	Category	Hours / Week	Credits
26BCC14C	Business Organization and Management	Core - II	4	3

Course Objectives

This course intends to cover

- Fundamentals of business, forms of organization and factors affecting business operations.
- Key management principles, functions, planning, organizing, staffing and control.
- Motivation, leadership, organizational structure, delegation and decision-making processes.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the basics of business including forms, goals and location determinants.	K1 - K2
CLO2	Understand factors affecting business location, firm size and role of trade associations.	K2
CLO3	Describe management principles, theorists' contributions and types of planning.	K2
CLO4	Apply organizational principles, delegation, authority and staffing in practice.	K3
CLO5	Apply motivation theories, leadership styles and principles of management control.	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	2	2
CLO3	3	3	3	3	2
CLO4	3	3	3	2	2
CLO5	3	3	2	2	1
3-Substantial(high)		**2**-Moderate (medium)		**1**-Slight (low)	

Core - II: Business Organization and Management

Unit	Content	No. of Hours
I	**Business Organization:** Nature and Scope of Business - Meaning, Characteristics, Scope, Objectives of Business. **Forms of Business Organization:** Sole Trader, Partnership, Joint Hindu Family Firm, Joint Stock Companies, Co-operative Societies, Public Enterprises.	12
II	**Business Location and Industry Structure**: Meaning, Importance, Factors influencing location of business. **Localization of industries:** Meaning, Advantages and disadvantages. Size of Firms - Factors determining size. **Trade Associations:** Meaning and Functions. **Chamber of Commerce:** Meaning and Functions.	12
III	**Nature and Scope of Management:** Meaning, Definition, Features, Objectives, Nature, Importance and Functions of Management - Management Vs Administration**. Contributions to Management:** F.W.Taylor - Henry Fayol - Mary Parker Follet - Douglas Mc Gregor and Peter F Drucker. **Planning:** Meaning, Nature and Importance, Planning premises and Types of plans.	12
IV	**Organization:** Meaning, Nature and Importance - Process of Organization - Principles of Sound Organization - Organization Structure - Span of Control - Organization Chart - Departmentation, Span of Management - Delegation and Decentralization- Authority and Responsibility - Staffing. AI in Modern Business Organizations and Management.	12
V	**Motivation, Leadership and Control: Motivation:** Meaning, Need for motivation - Determinants of behaviour - Maslow's theory of Motivation - **Theories of Motivation:** X, Y & Z theories. **Leadership:** Meaning, Importance, Functions and Indian Leadership Styles & Values**. Control:** Meaning, Nature and Importance.	12
	Total Hours	**60**

Text Books	
1.	Bhushan. Y.K, (2021), Fundamentals of Business Organization and Management, Sultan chand & sons, New Delhi.
2.	Shukla, M.C.,(2010), Business Organisation and Management, Sultan Chand & Sons, New Delhi.
3.	Gupta C B, (2022), Business Organization and Management, Mayur Publishers, Chennai.
Reference Books	
1.	Singh B P and Chhabra T N, (2021), Business Organization and Management, Dhanpat Raj & Co., New Delhi.
2.	Saxena S C, (2018), Business Organization and Communication, Sahitya Bhawan Publications, New Delhi.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec22_mg07
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/nou21_mg03
3.	https://online-degree.swayam2.ac.in/mri23_01_d06_s1_cc01/preview

Core Lab - I: Financial Modeling in Excel Lab

Course Code	Course Name	Category	Hours / Week	Credits
26BCO15P	Financial Modeling in Excel Lab	Core Lab - I	4	3

Ex.No.	List of Exercise	No. of Hours
1	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.	5
2	To create a sales performance Chart. Use different types of charts (column, line and pie charts) to represent data visually. Customize Chart elements like titles, legends and data labels. Create advanced chart types like combo charts and use Sparkline's for data visualization.	5
3	To use VLOOKUP and HLOOKUP and Index formulas to find the price of different products in a table.	5
4	To create budget spread sheet by using Relative, Absolute and Dynamic Cell Reference.	5
5	To calculate key valuation ratios (P/E and P/BV) of a company in Excel and analyze its investment attractiveness.	5
6	To create a dynamic and flexible lookup solution using the **INDEX** and **MATCH** functions in Excel to efficiently retrieve financial data from a dataset.	5
7	To create tables containing dates and use date function in order processing	5
8	To calculate and analyze the Working Capital position of a financial company using MS Excel.	5
9	To prepare a simple Three-Statement Financial Model in MS Excel by creating: • Income Statement • Balance Sheet • Cash Flow Statement and linking those using formulas.	5
10	To navigate to the **Power Query Editor** and become familiar with its interface components such as the **Ribbon, Query Pane,** and **Data Preview Area** while working with financial company data.	5
11	To calculate financial Function (PV, FV, NPV, IRR) and Financial Models (depreciation schedules and perform sensitivity analysis using Goal Seek and Data Tables).	5
12	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.	5
	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 Publishers, Noida.
3.	Day, A. (2012), Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance, (3rd ed.). FT Press United States.
Reference Books	
1.	Winston, W. L. (2019), Microsoft Excel Data Analysis and Business Modelling, (6th ed.). Microsoft Press, United States.
2.	Mayes, T. R., & Shank, T. M. (2020), Financial Analysis with Microsoft Excel, (9th ed.). Cengage Learning, Noida.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview

Course Code	Course Name	Category	Hours/ Week	Credits
26BCF16A	Computer Applications in Business	Allied - I	4	3

Course Objectives

This course intends to cover

- Introduction of computer and its various parts.
- Knowledge of data base management system and Management information system.
- Insight about networking and basics of internet.
- Knowledge on Recent developments in Computer.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Recall the various concepts relating to computer and its various parts.	K1
CLO2	Understand the meaning of software, operating system, programming language and its features.	K2
CLO3	Comparing Data Vs. Information and its management system.	K2
CLO4	Understanding various concepts on Networking.	K2
CLO5	Understanding the recent developments and technologies in Computer and concept of Cyber security.	K2
K1 - Remember; **K2** – Understand		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	1
CLO2	2	2	1	2	1
CLO3	2	3	3	2	3
CLO4	3	2	3	2	1
CLO5	2	3	2	1	1
3 - Substantial (High)		**2** - Moderate (Medium)		**1** - Slight (Low)	

Allied - I: Computer Applications in Business

Unit	Content	No. of Hours
I	**Basics of Computer:** Introduction - Meaning and Characteristics of computers- Generations of computers - Types of Computers. **Components of Computer:** Input, Storage and Output Devices - Uses of Computers in Modern Business.	12
II	**Software:** Meaning - Types of Software. **Operating Systems**: Meaning - Functions - Types - Programming Language - Compilers and Interpreters. **Database Processing:** Data Vs. Information - Database Management Systems: Meaning -Components - Types - Uses - Limitations.	12
III	**Management Information System:** Meaning - Characteristics - **Functional Management Information Systems:** Financial -Accounting - Marketing- Production - Human resource -Business Process Outsourcing.	12
IV	**Networking:** Meaning - Types. **Internet:** Meaning - Internet Basis - World Wide Web - Internet Access - Internet Addressing - Search Engines - Electronic Mail.	12
V	**Recent Trends in Computer:** Industry 4.0- Meaning, Definition, Goals and Design Principles - Big Data Analytics and Artificial Intelligence: Meaning and Definition - History - Internet of Things: Applications of IOT - Cyber Security - Cyber Crime and its Classification.	12
	Total Hours	**60**

Text Books	
1.	Alexis Leon & Mathews Leon, (2009), Fundamentals of Information Technology, Vikas Publishing, Noida.
2.	Henry C. Lucas, (2009), Information Technology for Management, McGraw Hill Publishers, United States.
Reference Books	
1.	Roger Hunt and John Shellery, (2015), Computers and Common sense, Prentice Hall, New Delhi.
2.	Rajagopalan. S.P., (2012), Management Information System, Margham Publications, Chennai.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/106106092
2.	https://nptel.ac.in/courses/106105084
3.	https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Part - IV: Foundation Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
26ENV1FC	Environmental Studies	FC - I	2	2

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

Unit	Content
IV	**Biodiversity and its Conservation** - Introduction-Definition: genetic, species and ecosystem diversity. - Bio geographical classification of India. - Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. - Biodiversity at global, National and local levels. - India as a mega-diversity nation. - Hot-spots of biodiversity. - Threats to biodiversity: habital loss, poaching of wildlife, man-wildlife conflicts. - Endangered and endemic species of India. - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
V	**Environmental Pollution Definition** - Causes, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards - Solid waste Management: Causes, effects and control measures of urban and industrial wastes. - Role of an individual in prevention of pollution. - Pollution case studies. - Disaster management: floods, earthquake, cyclone and landslides.
VI	**Social Issues and the Environment** - From Unsustainable to Sustainable development. - Urban problems related to energy. - Water conservation, rain water harvesting, watershed management. - Resettlement and rehabilitation of people; its problems and concerns. Case studies. - Environmental ethics: Issues and possible solutions. - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. - Wasteland reclamation. - Consumerism and waste products. - Environment Protection Act. - Air (Prevention and Control of Pollution) Act. - Water (Prevention and Control of Pollution) Act. - Wildlife Protection Act. - Forest Conservation Act. - Issues involved in enforcement of environmental legislation. - Public awareness.

Unit	Content
VII	**Human Population and the Environment** - Population growth, variation among nations. - Population explosion-Family welfare Programme. - Environment and human health. - Human Rights. - Value Education. - HIV/AIDS. - Women and Child Welfare. - Role of information Technology in Environment and human health. - Case Studies. **Biosafety and Biosecurity** The basic principles of biosafety. - Biological hazards and assess risk in laboratory settings. - Biosafety protocols to minimize risks associated with biological agents. - Role of biosafety in the protection of public health, environment, and national security. The theoretical knowledge as well as practical applications to prepare learners for real-world biosafety challenges. 1. Introduction to Biosafety - Definition and importance of biosafety. - Historical perspective on biosafety incidents. - Biosafety vs. biosecurity: Key differences. 2. Biological Hazards and Risk Assessment - Classification of biological agents (e.g., bacteria, viruses, fungi, parasites). - Risk assessment methodology: Identifying hazards, evaluating risks, and control measures. 3. Biological Waste Management - Types of biological waste: Solid, liquid, sharps, etc. - Waste disposal techniques: Autoclaving, incineration, chemical disinfection. - Environmental impact and regulations surrounding waste management. 4. Standard Operating Procedures (SOPs) and Safety Practices - Developing and implementing SOPs for laboratory safety. - Practices for handling, storing, and disposing of biological materials.
VIII	**Field Work (Practical).** - Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain. - Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. - Study of common plants, insects, birds. - Study of simple ecosystems-pond, river, hill slopes, etc.
	Total Hours **30**

Reference Resources

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

Part – IV : Ability Enhancement Compulsory Course (AECC)

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
26SOF1AE	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 (AECC) - I: Soft Skills

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

Unit	Module	Details	No. of Hours
III		**Creativity**	
	1	**Cooking & Eating:** Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. *Activities* Kitchen conversation (Listening). Reading an article & answering.	6
	2	**Survival:** Grammar: Comparison of adjectives. *Activities* Describing people (Speaking and Vocabulary). Listening to an audio & answering. Reading & Writing: Read and Answer.	
	3	**Working Together:** Grammar: Verb + Noun phrases. *Activities* Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4	**Music:** Grammar: Present perfect simple. *Activities* Survey about music (Vocabulary & Speaking). Listen to two people talking about music (Listening). Reading: Use adjectives and create sentences.	
	5	**Culture and Arts:** Grammar: Present perfect. Vocabulary & Speaking activity: Speak on the phone. *Activities:* Listen and answer. Reading & Writing activity: Review.	
		Practice: Writing comparison sentences & paragraphs.	
IV	**Problem-Solving**		
	1	**Do's and Don'ts:** Grammar, Modal Verbs. *Activities* Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	6
	2	**Body:** Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. *Activities* Conversations about personality (Listening), Reading & Writing: Read and Answer about your skills.	
	3	**Speed:** Grammar: Present simple passive. Vocabulary & Speaking about relationships. Listening: Listen & Answer. Reading and Error spotting.	
	4	**Work:** Grammar: Adverbs of manner. Vocabulary & Speaking about work advice. Listening: Observe & Answer; Reading: Read & check your ideas.	
		Practice: Writing argumentative and descriptive essays.	
V	**Critical Thinking**		
	1	**Influence:** Grammar: would / past habits. Listening: Sentence Correction. *Activities* Your inspiration (Speaking). Picture description (Reading). Rewrite the sentences (Writing).	6
	2	**Money:** Grammar: Second conditional. *Activities:* Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3	**Things that changed the world:** Grammar: articles. *Activities*:Talk about chewing gum (Speaking & Listening). Reading & Writing: Read and write a book review.	
		Practice: Writing Emails, reports and proposals.	
		Total Hours	**30**

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

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

Question Paper Pattern

Component	Duration in Hours	Section A			Section B			Section C			Total
		Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	Type of Question	No. of Questions	Marks	
CIA	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam / **ESE**	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

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

Max Marks	Marks for		Components for CIA						
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
			50	**10**	60	**15**	**10**		

Examination Pattern

Component	Duration in Hours	Marks			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				
50	CIA	ESE	CIA		Model		Total
	50	-	Actual	Weightage	Actual	Weightage	
			50	**25**	50	**25**	**50**

Question Paper Pattern

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

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

Duration in Hours	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50 X 1=50

Semester - 2

Semester - 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26TAM21L	I	Language - I	Tamil- II	4	3	25	75	100	3
26HIN21L	I		Hindi- II						
26MAL21L	I		Malayalam- II						
26FRE21L	I		French- II						
26ENG22L	II	Language - II	English- II	4	3	25	75	100	3
26BCO23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
26BCC24C	III	Core - IV	Commercial Law	4	3	25	75	100	3
26BCO25P	III	Core Lab - II	Computer Applications Lab	4	3	40	60	100	3
26BCI26A	III	Allied - II	Business Economics	4	3	25	75	100	3
26HUM2FC/	IV	FC - II	Human Rights/	2	2	50	-	50	2
26DIM2FC			**Disaster Management**						
26IDT2AE/	IV	AECC - II	**Innovation and Design Thinking/**	2	2	-	50	50	2
26IPR2AE/			Intellectual Property Rights /						
26END2AE			Entrepreneurship Development						
Total				**30**				**700**	**22**

Course Code	Course Name	Category	Hours/Week	Credits
26TAM21L	Tamil - II	Language - I	4	3

Course Objectives

The Course intends to cover

- சங்க இலக்கியங்கள் மற்றும் சிலப்பதிகாரம் வழியாகத் தமிழர்களின் வீரம், கொடை, வாழ்வியல் நெறிகள் மற்றும் நீதிநெறியை மாணவர்களுக்கு எடுத்துரைத்தல்.
- திருக்குறள், திருவருட்பா, சித்தர் மற்றும் கவிமணி, கண்ணதாசனின் படைப்புகள் வழியாக உழவின் சிறப்பு, ஆன்மீக ஒருமைப்பாடு, தத்துவச் சிந்தனைகள் மற்றும் வாழ்வியல் அறங்களை மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- உரைநடையின் வழியாக மாணவர்களிடம் அறநெறி, தமிழர் தொல்லியல் வரலாறு, நட்பு மற்றும் மனவளப் பண்புகளை உணர்த்துதல்.
- சங்க இலக்கியங்கள், காப்பியங்கள் மற்றும் உரைநடையின் தோற்றம், வரலாற்று பின்புலத்தை மாணவர்களுக்கு எடுத்துரைத்தல்.
- சொல்லின் வகைகள், வேற்றுமைத் தொகைகள் மற்றும் பகுபத உறுப்பிலக்கணம் ஆகியவற்றின் வழியாகத் தமிழ் இலக்கண விதிகளை அறிமுகப்படுத்தி, பிழையின்றி எழுதக் கற்றுக் கொடுத்தல்.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	கரிகாலனின் கொடைத்திறனையும் கண்ணகியின் அறச்சீற்றத்தையும் அறிவதன் மூலம், மாணவர்கள் தமிழர் பண்பாட்டையும் நீதியின் வலிமையையும் அறிந்து கொள்வர்.	K1, K2
CLO2	பல்வேறு சமய மற்றும் தத்துவப் பாடல்களைக் கற்பதன் மூலம், சமூக நல்லிணக்கம், அறநெறி வாழ்க்கை, பகுத்தறிவு மற்றும் மனிதநேயப் பண்புகளை வளர்த்துக் கொள்வர்.	K2
CLO3	வரலாற்றுப் பெருமிதத்தை உணர்ந்து, மன ஒழுக்கத்துடனும் நேர்மறைச் சிந்தனையுடனும் மாணவர்கள் சமூகத்தில் சிறந்த குடிமக்களாக வாழும் தகுதியைப் பெறுவார்கள்.	K3
CLO4	தமிழ் இலக்கிய வடிவங்களின் கால மாற்றங்களை உணர்ந்து, இலக்கிய வரலாற்றுப் பின்புலத்தை தெளிவாகப் புரிந்து கொள்வர்.	K3
CLO5	சொற்களின் அமைப்பையும் உறுப்பிலக்கண விதிகளையும் அறிவதன் மூலம், மாணவர்கள் மொழிப்புலமையில் ஆளுமை மிக்கவர்களாகத் திகழ்வர்.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Language - I: தமிழ் - II

Unit	Content	No. of Hours
I	**சமூகம் மற்றும் வாழ்வியல்** 1. புறநானூறு - பாடல் எண் - 182, 192 2. பொருநராற்றுப்படை - கரிகாலன் கொடைச்சிறப்பு (53-73, 129-177 அடிகள் மட்டும்) 3. சிலப்பதிகாரம் - வழக்குரைக்காதை	14
II	**அறம் மற்றும் பக்தி** 1. திருக்குறள் - உழவு 2. வள்ளலார் பாடல்கள்(திருவருட்பா - வள்ளலார் விண்ணப்பம்) 3. உமர்கயாம் பாடல்கள் (தனிப்பாடல்கள்) - கவிமணி தேசிக விநாயகம் பிள்ளை 4. இயேசுகாவியம் - மலைப்பொழிவு - கண்ணதாசன் 5. சித்தர் பாடல் - சிவவாக்கியார் பாடல்	14
III	**கலை மற்றும் பண்பாடு** **(IKS - Indian Knowledge System** - அலகு முழுவதும்) 1. அறம் எனப்படுவது - அமுதன் 2. கலைகள் - உ.வே.சாமிநாத ஐயர் 3. கீழடி - தொல்லியல் துறை, வெளியீடு 4. நட்பு நலம் - வேதாத்திரி மகரிஷி 5. மனம் எனும் சொர்க்கவாசல் - டாக்டர் எம்.எஸ்.உதயமூர்த்தி	12
IV	**இலக்கிய வரலாறு** 1. சங்க இலக்கிய வரலாறு 2. காப்பியங்களின் வரலாறு 3. உரைநடையின் தோற்றமும் வளர்ச்சியும்	10
V	**இலக்கணம்** 1. சொல்லின் வகைகள் 2. வேற்றுமைத் தொகைகள் 3. பகுபத உறுப்புகள்	10
	Total Hours	**60**

Unit Mapping with SDGs

Unit	Primary SDG
Unit I - சமூகம் மற்றும் வாழ்வியல்	SDGs 2, 3, 16
Unit II - அறம் மற்றும் பக்தி	SDGs 2, 3, 10

Reference Books	
1	சுப்பிரமணியன் ச.வே, (2010, இரண்டாம் பதிப்பு), சங்க இலக்கியம் தொகுதி - 3, மணிவாசகர் பதிப்பகம்.
2	சுப்பிரமணியன் ச.வே, (2010, இரண்டாம் பதிப்பு), பத்துப்பாட்டு முழுவதும், மணிவாசகர் பதிப்பகம்.
3	புலியூர்க்கேசிகன் உரை, (2021,முதல் பதிப்பு), சிலப்பதிகாரம், குமரன் பதிப்பகம்.
4	பரிமேலழகர் உரை, (2005, முதற் பதிப்பு) திருக்குறள், ஸ்ரீ செண்பகா பதிப்பகம்.
5	முனைவர் பஞ்சாங்கம் கா. (2017, 4-ஆம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, காவியா பதிப்பகம்.
6	வரதராசன் மு. (2021, 34-வது பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதமி பதிப்பு.
7	கவிஞர் கண்ணதாசன், (2006, 6-ஆம் பதிப்பு), இயேசு காவியம், கலைக்காவிரி பதிப்பகம்.
8	செல்வநாயகம் வி.(2003, முதல் பதிப்பு), தமிழ் உரைநடை வரலாறு, அடையாளம் பதிப்பகம்.
9	பேரா. முனைவர் பாக்கியமேரி, (2022, 6-ம் பதிப்பு), வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, நியூசெஞ்சுரி புக் ஹவுஸ்(பி). லிட்.
10	டாக்டர் உதயமூர்த்தி எம். எஸ்.(2016, முதல் பதிப்பு), எண்ணங்கள், வெளியீடு கங்கை புத்தக நிலையம்.
11	புலவர்.பொன்மணிமாறன், (2011, முதல் பதிப்பு) அடோன் தமிழ் இலக்கணத் தொகுப்பு, அருண் பப்ளிஷிங்.

Course Code	Course Name	Category	Hours / Week	Credits
26HIN21L	Hindi - II	Language - I	4	3

Course Objectives

The course intends to cover

- Contemporary poetry
- The nature of drama and its nature and improving the knowledge of reading and understanding the nature of contemporary plays.
- Letter writing for personal and professional purposes.
- Simple Conversation in everyday situations.
- Translation 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	Understand the essence of the poem, its poetic expression and theme.	K1, K2
CLO2	Understand the moral and human values conveyed in the plays.	K2
CLO3	Draft formal and informal letters in Hindi for personal and professional purposes.	K3
CLO4	Apply Hindi dialogues in everyday social and professional situations.	K3
CLO5	Translate the prescribed lessons between Hindi and English using appropriate vocabulary and grammar.	K3
K1 - Remember; **K2** - Understand; **K3** - Draft, Apply, Translate		

Part - I: Language - I: Hindi - II

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

Text Book

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

Reference Books

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

Course Code	Course Name	Category	Hours / Week	Credits
26MAL21L	Malayalam - II	Language - I	4	3

Course Objectives

The course intends to cover

- Genre of travel writing and its ability to convey cultural and experiential narrative.
- The descriptive techniques used to portray places and experiences.
- Autobiographical writing and its reflection of an individual's life and experiences.
- The inspirational aspects of the autobiography and their relevance to personal growth.
- Translation from Malayalam to English.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand and appreciate travel literature, focusing on descriptive language and personal reflections.	K1, K2
CLO2	Identify cultural differences	K2
CLO3	Reflect on social and cultural issues by interpreting the life experiences presented in Chirikku Pinnil	K3
CLO4	Explore the personal history and anecdotes shared by the author.	K3
CLO5	Translate English passages into Malayalam using appropriate vocabulary and grammar.	K3
K1 - Remember; **K2** - Understand, Identify; **K3** - Reflect, Explore, Translate		

Part - I: Language - I: Malayalam – II

Unit	Content	No. of Hours
I	Travelogue - Pravasiyude kurippukal - Babu Bharadwaj	14
II	Travelogue - Pravasiyude kurippukal - Babu Bharadwaj	14
III	Autobiography- Chirikku pinnil - Innocent	12
IV	Autobiography- Chirikku pinnil - Innocent	10
V	Translation (English to Malayalam)	10
	Total Hours	**60**

Text Books

1.	Pravasiyude Kurippukal, Babu Bharadwaj, (2019), Mathrubhumi Books, Kochi, Kerala.
2.	Chirikku Pinnil, (2016), Innocent, Mathrubhumi Books, Kochi, Kerala

Reference Books

1.	Dr.Vijayalam Jayakumar (2005), Athmakathasahithyam Malayalathil, (N.B.S.Kottayam).
2.	K.M.Tharakan (2011), Malayala Novel Sahithya Charitram (N.B.S.Kottayam).
3.	Dr.K.M George, (2009), Sahithya Charitram Prasthanangalilude, (D.C.Books Kottayam).
4.	Sukumar Azheekode (2016), Malayala Sahithyavimarsam, (D.C.books).

Course Code	Course Name	Category	Hours / Week	Credits
26FRE21L	French - II	Language - I	4	3

Course Objectives

The course intends to cover

- Everyday expressions and basic phrases aimed at the satisfaction of concrete needs.
- Francophone cultures such as greetings, etiquette, daily life, and basic geography of French-speaking countries.
- Short, simple texts such as postcards, emails, or short descriptions about themselves and their immediate environment.
- Constructing simple sentences using correct word order and basic vocabulary.
- 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	Identify and use French vocabulary and grammatical structures	K1, K2
CLO2	Apply French communication skills in everyday conversations.	K3
CLO3	Recognise and use French vocabulary related to leisure activities.	K3
CLO4	Use French words and expressions in appropriate contexts.	K3
CLO5	Communicate effectively in French in everyday situations using appropriate vocabulary and grammatical structures.	K3
K1, **K2** - Identify; **K3** - Apply, Recognise, Use, Communicate		

Part - I: Language - I: French - II

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

Text Book

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

Reference Book

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

Course Code	Course Name	Category	Hours / Week	Credits
26ENG22L	English - II	Language - II	4	3

Course Objectives

The course intends to cover

- The literary elements in poetry, fostering reflection on women's roles and motherhood values.
- Experience of humour, satire and irony in different social contexts.
- The application of parts of speech in core grammatical structures for effective communication.
- Essential vocabulary rules, word relationships, and corporate terminology to enhance precision in professional communication.
- Interactive communication skills, public speaking, critical reading, and letter writing to develop comprehensive professional and personal expression.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand and respect gender dynamics and intergenerational relationships in the family.	K1, K2
CLO2	Understand how humor, satire and irony are used in prose to appreciate social commentary and human nature.	K2
CLO3	Construct grammatically correct, written and spoken sentences using appropriate parts of speech.	K3
CLO4	Draft relevant business communication by using general vocabulary mechanics and corporate terminology.	K3
CLO5	Demonstrate communication skills in meetings, speeches, and writing with contextual comprehension**.**	K3
K1 - Remember**; K2** - Understand; **K3** - Construct, Draft, Demonstrate		

Part II: Language II - English II

Unit	Content	No. of Hours
I	**Poetry** - Motherhood 1.1 My Grand Mother's House - Kamala Das 1.2 Of Mothers, among other things - A.K Ramanujam 1.3 Night of the Scorpion - Nissim Ezekiel	12
II	**Prose** - Humour 2.1 With The Photographer - Stephen Leacock 2.2 Travel by Train - J.B.Priestley 2.3 On Forgetting - Robert Lynd	12
III	**Grammar** 3.1 **Adjectives** -Types of adjectives, Degrees of comparison, Order of adjectives in a sentence, Common errors with adjectives 3.2 **Adverbs -** Types, Position of adverbs in sentences, Common errors with adverbs 3.3 **Prepositions -** Simple, Compound and Phrasal Prepositions**,** Correct usage in time and place expressions, Common errors with prepositions 3.4 **Conjunctions -** Coordinating conjunctions, Subordinating conjunctions, Correlative conjunctions, Common errors with Conjunctions 3.5 **Interjections -** Common interjections, Expressing emotions, Usage in formal vs. informal contexts	12
IV	**Language Competency -Vocabulary** 4.1 Spelling of words, Correct usage of words, One word substitution, Singular and plural (including Zero plural), Verbal Analogy 4.2 Business and Corporate Vocabulary - Marketing and Sales, Human Resource, Finance and Operation, Organization and Management, Office Procedures and Documents.	12
V	**English for Communication** 5.1. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks 5.2. Participating in a meeting: face to face and online, Persuasive speaking, Making short speeches 5.3. Reading Comprehension - Unseen Passages (News Paper, Headlines, Editorials, Government related News) 5.4. Letter writing - Types of Letters (formal and informal)	12
	Total Hours	**60**

Unit Mapping with SDGs

Units	Primary SDG
Unit - I: Poetry	SDG 5
Unit - II: Prose	SDG 3

Reference Books	
1.	Aarti, V., & Bansal, R. K. (2019). Developing Communication Skills, 2nd ed., Macmillan Publishers.
2.	Bakshi, S. P., & Sharma, R. (2020). Descriptive English, 2nd ed., Arihant Publications (India) Ltd.
3.	Cameron, S., & Dempsey, L. (2019). The Reading Book: A Complete Guide to Teaching Reading. 1st ed., S & L Publishing.
4.	Hewings, M. (2013). Advanced Grammar in Use, 3rd ed., Cambridge University Press.
5.	Leacock, S. (1913). With the photographer. Behind the Beyond, and other Contributions to Human Knowledge,1st ed., John Lane Company.
6.	Lynd, R. (1921). In the Pleasures of Ignorance, 1st ed., Methuen & Co.
7.	Narasimhaiah, C.D.(Ed.) (1990). An Anthology of Commonwealth Poetry, 1st ed., Macmillan India.
8.	Parthasarathy, R. (Ed.) (1976). Ten twentieth-century Indian Poets., 1st ed., Oxford University Press.
9.	Priestley, J. B. (1922). Travel by Train. In Papers from Lilliput.,1st ed., Bowes & Bowes.
10.	Sherman, B. (2014). Skimming and Scanning Techniques.,1st ed., Liberty University Press.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/109106116

Course Code	Course Name	Category	Hours/Week	Credits
26BCO23C	Financial Accounting - II	Core - III	6	4

Course Objectives

The course intends to cover

- The fundamentals of depreciation and royalty, methods of depreciation and royalty and its accounting treatment.
- Accounting principles and procedures relating to branches, hire purchase and instalment purchase systems.
- Partnership fundamentals, accounting procedures relating to partners' capital and appropriation of profits and the accounting treatment of admission of a partner.
- Accounting treatment of retirement and death of a partner and settlement.
- Accounting procedures for dissolution of a partnership firm and the settlement of partners' accounts, including insolvency and piecemeal distribution.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Compute Machinery Accounts using appropriate Depreciation methods and Royalty Transactions.	K1- K3
CLO2	Prepare Branch and Hire Purchase accounts using appropriate Accounting Methods and AI tools.	K3
CLO3	Construct Partnership Accounts and Balance Sheet including Adjustments for the Admission of a Partner.	K3
CLO4	Solve Accounts for the Retirement and Death of a Partner for settlement of amounts through Appropriate Payment Methods.	K3
CLO5	Settle the amounts due to Partners during Dissolution and Insolvency applying Accounting Procedures and Piecemeal Distribution.	K3
K1 - Remember; **K2** - Understand **K3** - Compute, Prepare, Construct, Solve, Settle.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5	Primary SDG
CLO1	3	3	3	3	3	SDG 12
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 and Royalty Accounts:** **Depreciation:** Meaning, Characteristics and Causes of Depreciation - Methods of Providing Depreciation (Straight Line, Diminishing Balance, Machine Hour Rate and Revaluation Methods of depreciation) - Preparation of Machinery Account Under Different Methods - Sustainable Asset Management. **Royalty:** Meaning - Technical Terms (Minimum Rent, Short Workings and Recoupment) - Accounting Treatment of Royalty Transactions.	18
II	**Branch Accounts, Hire Purchase and Installment System:** **Branch Accounts:** Meaning, Objectives - Types of Branches: Dependent Branches - Methods of Accounting (Debtors System and Stock and Debtors System) - Independent Branches - Accounting Treatment - Foreign Branches with application of AI-based automated multi-branch Accounting Systems.**Hire Purchase System:** Definition and Technical Terms (Cash Price, Hire Purchase Price, Interest, Hire or Instalment, Down Payment, Hirer, Hire Vendor) - Calculation of Interest. Accounting Treatment of Default and Repossession - Preparation of Hire Purchase Trading Account.**Instalment Purchase System:** Meaning - Accounting Treatment- Distinction between Hire Purchase System and Instalment Purchase System.	18
III	**Partnership Fundamentals and Admission of a partner:** **Partnership Fundamentals:** Definition and Characteristics of Partnership - Partnership Deed - Interest on Capital - Interest on Drawings. Preparation of Profit and Loss Appropriation Account, Capital Accounts of Partners (Fixed Capital Method and Fluctuating Capital Method)- Principles of Partnership: Mutual Trust and Transparency in accordance with Indian Partnership Practices**.Admission of a Partner:** Introduction- Accounting Treatment for various Adjustments - Profit Sharing Ratio (Sacrificing Ratio, New Profit-Sharing Ratio), Goodwill, Revaluation of Assets and Liabilities, Reserves and Accumulated Profits and Capital - Preparation of Balance Sheet	18
IV	**Retirement and Death of a Partner**: **Retirement of a Partner:** Introduction - Gaining Ratio and New Profit Sharing Ratio - Payment to Retiring Partner - Methods (Instalment, Lump Sum Payment Methods). **Death of a Partner:** Provisions relating to Settlement of a Deceased Partner's Capital Account - Modes of Payment - Accounting Treatment of amounts due to Executors of the Deceased Partner.	18
V	**Dissolution of a Firm:** **Dissolution:** Meaning - Modes of Dissolution - Accounting Procedures - Revaluation of Assets and Liabilities (Realisation Account) - Treatment of Unrecorded Assets and Liabilities - Settlement of Accounts (Capital Accounts and Bank Account). **Insolvency of a Partner:** Insolvency of one or more Partners - Garner v. Murray Rule - Introduction - Application. Insolvency of all Partners; Piecemeal Distribution - Order of Payments - Methods (Proportionate Capital Method and Maximum Loss Method).	18
	Total Hours	**90**
Theory - 20% & Problems - 80%		

Unit Mapping with SDGs

Unit	Primary SDG
Unit I - Sustainable Asset Management	SDG - 12

Text Books	
1.	Jain.S.P., and Narang.K.L., (2022). Advanced Accountancy, 21st ed., Kalyani Publishers, New Delhi.
2.	Reddy and Murthy.A, (2023). Financial Accounting, 8th Revised 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, (2023). Advanced Accounting, 3rd ed., Sultan Chand & Sons Publications, New Delhi.
2.	Horngren Charles.T, Sundern Gary.L, Elliott John.A, Philbrick Danna.R, (2017). Introduction to Financial Accounting, 11th ed, Pearson Education.
3.	Maheshwari.S.N.,(2010). Financial and Management Accounting, Vikas Publishing House, Noida.
Web Resources (Swayam/NPTEL/Others)	
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec24_mg05
2.	https://nextbitt.com/blog/en/blog/what-sustainable-asset-management-is-and-how-to-implement-it

Course Code	Course Name	Category	Hours/Week	Credits
26BCC24C	Commercial Law	Core - IV	4	3

Course Objectives

The course intends to cover

- Mercantile Law, Nature, Objectives and Sources, Essentials of Valid Contract, Classification of Contract, Legality of Object and Void Agreement.
- Capacity to Contract, Free Consent, Quasi Contracts, Contingent Contracts, Performance and Discharge of Contract, Remedies for Breach of Contract.
- Contract of Agency, Its Creation, Ratification, Types of Agencies. Authority, rights, duties, liabilities of agent and termination.
- Contracts of indemnity and guarantee, rights and liabilities of surety, bailment and pledge, and the rights and duties of bailor, bailee, pledger and pledgee.
- Essentials, formation, conditions, warranties, transfer of property and sale by non-owners under the law relating to the sale of goods.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand principles and essentials of preparing a contract with legality of object and ethics.	K1, K2
CLO2	Identify the validity, Performance and Discharge of Contracts and determine Appropriate Remedies for Breach.	K2
CLO3	Apply agency Principles relating to Creation, Ratification, Rights, Duties, Authority and Termination for Managing Agency Relationships.	K3
CLO4	Determine the Rights, Duties and Liabilities of Parties in Contracts of Indemnity, Guarantee, Bailment and Pledge.	K3
CLO5	Analyze the Rights and Obligations of Buyers and Sellers based on the Legal Principles governing the Sale of Goods.	K4
K1 - Remember; **K2** - Understand, Identify; **K3 -** Apply, Determine; **K4 -** Analyze		

CLO - PLO Mapping

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

Core - IV: Commercial Law

Unit	Content	No. of Hours
I	**Mercantile Law:** Meaning - Definition - Nature - Objectives - Sources of Mercantile Law. **Contract:** Definition - Essentials of Valid Contract - Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Classification of Contract - Contingent Contracts - Void Agreement. Promoting Ethical and Lawful Contractual Relationships.	12
II	**Capacity to Contract:** Meaning, Persons Incompetent to Contract. **Free consent**: Meaning, Flaws in Consent. **Quasi Contracts:** Meaning, Kinds of Quasi Contract. **Contingent Contracts:** Meaning, Characteristics and Rules of Contingent Contracts. **Performance of Contract:** Modes, Essentials of Valid of Performance. **Discharge of Contract:** Meaning, Modes of Discharges: By Performance, Agreement, Impossibility, Lapse of Time, Law and Breach of Contract - Remedies for Breach of contract.	11
III	**Contract of Agency:** Meaning - Difference between Agent and Servant- Essentials of an Agency. **Creation of an agency:** By Express Agreement, By Implied Agreement, By Operation of Law and By Ratification. **Agency by Ratification:** Conditions and Effects. **Agent:** Meaning - Kinds of Agent - Duties, Rights and Authority of an Agent - Personal liability of an Agent. **Termination of Agency:** Legal provisions - Termination by Act of the Parties and Operation of Law.	13
IV	**Contract of Indemnity:** Meaning - Essentials of a Valid Contract of Indemnity - Rights of Indemnity Holder and Indemnifier.**Contract of Guarantee:** Meaning - Essential features of a Contract of Guarantee - Distinction between Contract of Indemnity and Guarantee - Kinds of Guarantee. **Surety:** Rights and Liabilities of Surety - Discharge of Surety**:** By Revocation, By Conduct of the Creditor and By Invalidation of Contract. **Bailment:** Meaning - Contract of Bailment - Essentials and kinds of Bailment - Rights and Duties of Bailor and Bailee. **Pledge:** Meaning - Essentials of Pledge - Rights and Duties of Pledger and Pledgee - Pledge by Non-Owners.	12
V	**Law of Sale of Goods:** Meaning and Classification of Goods- Contract of Sale: Meaning, Formation, Essentials of Contract of Sale - Distinction Between Sale and Agreement to Sell. **Conditions and Warranties**: Definition, Difference and Kinds- Doctrine of Caveat Emptor: Meaning and Exceptions. **Transfer of Ownership:** Meaning and Importance - Types of Transfer -Transfer of Title by Non-owners. **Performance of Contract of Sale:** Meaning- Delivery and Acceptance of Goods -Rights and Duties of Buyer and Seller - Rights of Unpaid Seller.	12
	Total Hours	**60**

Text Books	
1.	Kapoor, N.D., (2022). Elements of Mercantile Law, 38th edition, Sultan Chand & Sons.
2.	Shukla, M.C., (2021). Mercantile Law, 13th edition, S.Chand & Company.
Reference Books	
1.	Kuchhal,M.C., (2006). Mercantile Law, 6th edition, Vikas Publishing House Pvt.Ltd,
2.	Gogna,P.P.S., (2016). Mercantile Law, 7th revised edition, S.Chand & Company.
Web Resources (Swayam/NPTEL/Others)	
1.	https://onlinecourses.nptel.ac.in/noc24_mg11/preview
2.	https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1560247
3.	https://online.law.pitt.edu/blog/business-ethics-and-law

Course Code	Course Name	Category	Hours / Week	Credits
26BCO25P	Computer Applications Lab (MS Word, Power point and Access)	Core Lab - II	4	3

S.No.	List of Programs
	MS Word
1	Create a front page of a newspaper using all formatting features, including a masthead, headlines, sub-headings, columns, images, captions, text boxes, shapes, WordArt, borders, tables, page numbers, date and other page layout functions.
2	Type a document and perform basic formatting such as font formatting, text alignment, paragraph spacing, inserting tables and images, applying borders and adding headers and footers**.**
3	Prepare a class timetable using table tools by creating and formatting rows, columns, cell alignment, borders, shading and merged cells.
4	Prepare an interview call letter using Mail Merge by creating the main document and merging recipient details.
5	Create a flowchart using appropriate shapes, arrows, connectors and grouping tools with proper formatting**.**
6	Design a professional resume using Microsoft Word Resume Wizard for a candidate applying for the position of Marketing Executive, highlighting communication skills, marketing knowledge, and academic achievements.
	MS Power Point
7	Design a presentation for a product of your company, including the product image, its demonstration and an explanation of its working
8	Create a presentation showcasing the activities of your department during the academic year
9	Create a PowerPoint presentation on a social or environmental issue, using images, charts, SmartArt and suitable visual effects
10	Create a PowerPoint presentation on Financial Literacy and Digital Payments, using icons, infographics, tables and hyperlinks.
11	Design a PowerPoint presentation on Artificial Intelligence in Education or Business using SmartArt, icons, images and interactive navigation features
12	Design a PowerPoint presentation summarizing the annual report or project feasibility study using SmartArt graphics, tables, and concise bullet points.

S.No.	List of Programs	
MS Access		
13	Create a form for the "Assets" table with suitable fields such as Asset ID, Asset Name, Asset Category, Purchase Date, Purchase Cost, Location and Asset Status. Format the form appropriately for entering and viewing asset details.	
14	Create a report for the "Product" database containing details such as Product ID, Product Name, Category, Quantity, Unit Price and Total Amount. Arrange and format the report suitably for viewing and printing.	
15	Prepare a payroll database for an organization with employee details such as Employee ID, Employee Name, Date of Birth, Department, Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and other deductions. Perform queries based on different categories	
16.	Create mailing labels for a student database using at least three tables including details such as Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number	
17	Create an Access table containing details of five products such as Product ID, Product Name, Price, Quantity, and other relevant descriptions. Enter the product details and create an invoice using Form Design View.	
	Total Hours	**60**
Web Resources (Swayam / NPTEL/Others)		
1	https://www.coursera.org/organizations/kgisl-edu/specializations/microsoft-365-fundamentals	

Course Code	Course Name	Category	Hours/Week	Credits
26BCI26A	Business Economics	Allied - II	4	3

Course Objectives

The Course intends to cover

- Meaning, scope, fundamental concepts, theories of business economics, theories of firm and the continuing relevance of Kautilya's economic thought.
- Concepts of demand and supply, law of demand, elasticity of demand and its types, demand forecasting and its methods, application of ai in demand forecasting.
- Theories of consumer behavior and significance of sustainable consumption in contemporary economic decisions.
- Production function, cost concepts and determinants of cost, economies of scale with emphasis on efficient resource utilization.
- Types of markets and price determination under different markets, price discrimination and price determination, pricing practices**.**

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the fundamentals of business economics, theories of firm including managerial and behavioural models for business decision-making.	K1, K2
CLO2	Estimate and forecast demand using AI applications.	K3
CLO3	Determine consumer equilibrium using demand and supply concepts and apply them in consumer decisions and understand sustainable consumption.	K3
CLO4	Apply the relationship between production and cost and identify economies and diseconomies of scale.	K3
CLO5	Determine price and output under different markets and apply appropriate pricing practices.	K3
K1 - Remember; **K2 -** Understand; **K3 -** Estimate**,** Determine, Apply;		

CLO-PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5	Primary SDG
CLO1	2	2	2	2	3	-
CLO2	3	3	3	3	3	-
CLO3	2	3	2	2	2	SDG 12
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	**Business Economics**: Meaning, Nature, Scope and Fundamental concepts of business economics (Incremental reasoning, Opportunity Cost, Time perspective, Discounting principles and Risk & uncertainty). Kautilya's Contributions to Economic theory and Practice (IKS) - **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) - Application of Artificial Intelligence in demand forecasting**. 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. **Consumer Behavior and Sustainability:** Consumer Behavior - Understanding the Factors Influencing Eco-Friendly Purchasing Decisions in the Age of Climate Change	12
IV	**Theory of Production and Cost:** Meaning - Production function - Law of variable proportions - Returns to scale. **Isoquants**: Meaning, types and properties. **Costs:** Types of cost, Determinants of short & long run costs, Relationship between average cost and marginal cost. **Economies of Scale:** Internal and External economies of scale-Economies of scope- 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**

Unit Mapping with SDGs

Unit	Primary SDG
Unit III - Consumer Behavior and Sustainability: Understanding the Factors Influencing Eco-Friendly Purchasing Decisions in the Age of Climate Change	SDG - 12

Text Books

1 Metha, P.L, (2022). Managerial Economics,21st ed., Sultan Chand and Sons Publications, New Delhi.

Text Books	
2	Jhingan, M.L, (2014). Business Economics, 11th ed., Vrinda Publishing House, New Delhi.
3	Mithani, D.M, (2008). Managerial Economics Theory and Applications, 5th ed., Himalya Publications, Hyderabad
Reference Books	
1	Dwivedi D. N, (2008). Managerial Economics, 7th ed, Vikas Publication company Ltd, Noida
2	Ahuja HL, (2008). Managerial Economics, 7th ed., Sultan Chand and Sons Publications, New Delhi.
Web Resources (Swayam/NPTEL/Others)	
1	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg167
2	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini26_cm14
3	https://pubadmin.institute/administrative-thinkers/kautilya-economic-theory-practice
4	https://www.ibm.com/think/topics/ai-demand-forecasting
5	https://www.youtube.com/watch?v=vXXiGLsAKQ4&t=2s
6	https://www.pbr.co.in/2025/2025_month/June/10.pdf

Part - IV: Foundation Courses

(All the Undergraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
26HUM2FC	Human Rights	FC - II	2	2

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

Unit	Content
V	**Human Rights** 1. Concept of Human Rights - Indian and International Perspectives a. Evolution of Human Rights b. Definitions under Indian and International Documents 2. Broad Classification of Human Rights and Relevant Constitutional Provisions. a. Right to Life, Liberty and Dignity b. Right to Equality c. Right against Exploitation d. Cultural and Educational Rights e. Economic Rights f. Political Rights g. Social Rights 3. Human Rights of Women and Children a. Social Practice and Constitutional Safeguards (i) Female Feticide and Infanticide (ii) Physical Assault and harassment (iii) Domestic Violence (iv) Conditions of Working Women 4. Institutions for Implementation a. Human Rights Commission b. Judiciary 5. Violations and Redressal a. Violation by State b. Violation by Individuals c. Nuclear weapons and terrorism d. Safeguards
Total Hours	**30**
Web Resources	
1.	https://syllabus.b-u.ac.in/syl_college/ug_ve.pdf

Course Code	Course Name	Category	Hours / Week	Credits
26DIM2FC	Disaster Management	FC - II	2	2

Unit	Content
I	**Unit I: Introduction to Disasters** 1.1. Definition of Concepts 1.2. Difference between hazards and vulnerability 1.3. Types of Disasters 1.4. Natural Disasters 1.5. Human - Made Disasters
II	**Unit II: Disasters Management** 2.1. Disaster Management 2.2. Disaster Management Cycle 2.3. Key Phases of Disaster Management 2.4. Disaster and Development **2**.5. Disaster Impacts on Differential Groups
III	**Unit III: Vulnerability Assessment and Reduction** 3.1. Vulnerability 3.2. Vulnerability Assessment 3.3. Early Warning System 3.4. Factors Contributing to Vulnerability 3.5. Vulnerability Reduction 3.6. Impact of Development Projects such as Dams, Embankments, Changes in Land-use etc. 3.7. Climate Change Adaptation
IV	**Unit IV: Disaster Risk Reduction** 4.1. Disaster Risk Reduction (DRR) 4.2. Knowledge Management in Disaster Risk Reduction 4.3. The Knowledge Management Cycle 4.4. Role of Information and Knowledge in Disaster Risk Reduction 4.5. Indigenous Knowledge and Disaster Risk Reduction 4.6. Indigenous Knowledge and Early Warning Indicators 4.7. Indigenous Knowledge and Coping Strategies 4.8. Sendai Framework for Disaster Risk Reduction 4.9. Intergovermental Panel on Climate Change (IPCC) 4.10. IPCC Scenario in the Context of India
V	**Unit V: Institutional Framework for Disaster Management** 5.1. National Policy on Disaster Management 2009 5.2. The National Disaster Management Authority (NDMA) 5.3. State Disaster Management Authority (SDMA) 5.4. District Disaster Management Authorities (DDMAs) 5.5. Community-Based Disaster Management (CBDM) 5.6. NGOs and Disaster Management 5.7. Other Related Policies, Plans, Programmes and Legislation
	Total Hours **30**

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.
4.	Sharma S.C (2020). Disaster Management (1st ed.), Khanna Book Publishing Co. (P) Ltd, New Delhi.
5.	Srivastava A.K., (2021). Text Book of Disaster Management, Scientific Publishers, Jodhpur.
6.	Subramanian, (2018). Disaster Management, Vikas Publishing House, Noida.
7.	Tushar Bhattacharya, (2015). Text Book of Disaster Science and Management, McGraw Hill Education.
8.	United Nation, (2015). Sendai Framework for Disaster Risk Reduction. 2015 - 2030. Geneva: UNISDR

Ability Enhancement Compulsory Course (AECC) -II: Innovation and Design Thinking

Course Code	Course Name	Category	Hours / Week	Credits
26IDT2AE	Innovation and Design Thinking	AECC - II	2	2

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, (2010). Designing for Interaction, New Riders Publications.	
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	

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

Course Code	Course Name	Category	Hours / Week	Credits
26IPR2AE	Intellectual Property Rights	AECC - II	2	2

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 secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation.	6
V	**Protection of Plant Varieties and Farmers' Rights:** Introduction -Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection.	6
	Total Hours	**30**

Text Books

1.	V K Ahuja, (2017). Law Relating to Intellectual Property Rights, 3rd ed., Lexis Nexis.
2.	Elizabeth Verkey, (2018). Intellectual Property Law and Practice, Eastern Book Company.
3.	S R Myneni, (2021). Law of Intellectual Property, Asia Law House.

Reference Books

1.	B.L. Wadehra, (2011). Law Relating to Intellectual Property, Universal Law Publishing House, New Delhi.
2.	Avtar Singh, (2015). Intellectual Property Law, Eastern Book Company.

Web Resources (Swayam/NPTEL)

1.	https://onlinecourses.nptel.ac.in/noc22_hs59/preview

Ability Enhancement Compulsory Course - II: Entrepreneurship Development

Course Code	Course Name	Category	Hours / Week	Credits
26END2AE	Entrepreneurship Development	AECC – II	2	2

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 (2026), Entrepreneurship Development and Management, Himalaya Publications.
Reference Books	
1.	Dr. Jayashree Suresh (2021), Entrepreneurial Publications, Margham Publications.
2.	S S Khanka (2026), Entrepreneurial Development, Sultan Chand and Sons, New Delhi.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc25_mg95/preview

Components of Assessment (CIA & ESE)

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 (CIA & ESE)

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	-	-	-	**10**	10
Observation	-	-	-	**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		Total
			Actual	Weightage	Actual	Weightage	
50	50	-	50	25	50	25	50

Question Paper Pattern

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

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

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