KG COLLEGE OF ARTS AND SCIENCE
Autonomous Institution | Affiliated to Bharathiar University
Accredited with A++ Grade by NAAC
ISO 9001:2015 Certified Institution
KGiSL Campus, Saravanampatti, Coimbatore – 641 035

Regulations 2025 - 26 for Undergraduate Programme

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

Programme: B.Com.

Programme Code: BCO

(Applicable for the Students Admitted During the Academic Year 2025 - 26 onwards)

Eligibility

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

Program Learning Outcomes (PLOs)

The successful completion of the B.Com. 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
	Core Theory **(4 Hours/ Week)**	4	4 X 4	16	4 X 3	12		1 - 5
	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 Courses (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)	-	-	-	1 X 2	2	2	4
	Total	**46**		**180**		**140**	**140**	

Consolidated Semester wise and Component wise Hours and Credits Distribution

Semester	Part I		Part II		Part III		Part IV		Part V		Total	
	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits
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 - 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM11L	I	Language - I	Tamil - I	4	3	25	75	100	3
25HIN11L	I		Hindi - I						
25MAL11L	I		Malayalam - I						
25FRE11L	I		French - I						
25ENG12L	II	Language -II	English - I	4	3	25	75	100	3
25BCO13C	III	Core - I	Financial Accounting - I	6	3	25	75	100	4
25BCO14C	III	Core - II	Principles of Management	4	3	25	75	100	3
25BCO15P	III	Core Lab - I	Advanced Excel and Financial Modelling Lab	4	3	40	60	100	3
25BCO16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
25ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
25SOF1AE	IV	AECC - I	Soft Skills	2	2	-	50	50	2
Total				**30**				**700**	**23**

Semester - 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM21L	I	Language – I	Tamil - II	4	3	25	75	100	3
25HIN21L	I		Hindi - II						
25MAL21L	I		Malayalam - II						
25FRE21L	I		French - II						
25ENG22L	II	Language – II	English - II	4	3	25	75	100	3
25BCO23C	III	Core – III	Financial Accounting - II	6	3	25	75	100	4
25BCO24C	III	Core – IV	Business Law	4	3	25	75	100	3
25BCO25P	III	Core Lab – II	Fintech and Digital Finance Innovation Lab	4	3	40	60	100	3
25BCO26A	III	Allied – II	Business Economics	4	3	25	75	100	3
25HUM2FC	IV	FC – II	Human Rights	2	2	50	-	50	2
25DIM2FC			Disaster Management						
25IDT2AE	IV	AECC – II	Innovation & Design Thinking	2	2	-	50	50	2
25IPR2AE			Intellectual Property Rights						
25END2AE			Entrepreneurship Development						
Total				**30**				**700**	**23**

Semester - 3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM31L	I	Language – I	Tamil - III	4	3	25	75	100	3
25HIN31L	I		Hindi - III						
25MAL31L	I		Malayalam - III						
25FRE31L	I		French - III						
25ENG32L	II	Language - II	English - III	4	3	25	75	100	3
25BCO33C	III	Core – V	Corporate Accounting - I	6	3	25	75	100	4
25BCO34C	III	Core – VI	Company Law and Secretarial Practice	6	3	25	75	100	4
25BCO35P	III	Core Lab - III	Financial Technologies in Business Operations Lab	4	3	40	60	100	2
25BCO36A	III	Allied - III	Principles of Marketing	4	3	25	75	100	3
25BCO37S	III	SEC - I	Corporate Communication	2	3	25	75	100	2
25BAT3FC	IV	FC - III	Basic Tamil	-	2	50	-	50	2
25ADT3FC			Advanced Tamil						
25IKS3FC			Indian Knowledge Systems (IKS)*						
25MOO3AE	IV	AECC - III	Online Course - MOOC	-	-	50	-	50	2
			Total	**30**				**800**	**25**

Semester - 4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM41L	I	Language-I	Tamil - IV	4	3	25	75	100	3
25HIN41L	I		Hindi - IV						
25MAL41L	I		Malayalam - IV						
25FRE41L	I		French - IV						
25ENG42L	II	Language - II	English - IV	4	3	25	75	100	3
25BCO43C	III	Core -VII	Corporate Accounting - II	6	3	25	75	100	4
25BCO44C	III	Core - VIII	Business Finance	4	3	25	75	100	3
25BCO45P	III	Core Lab - IV	Fintech Advanced Applications and Emerging Trends Lab	4	3	40	60	100	3
25BCO46A	III	Allied - IV	Business Mathematics and Statistics	4	3	25	75	100	3
25BCO47P	III	SEC Lab - I	Business Documentation in Practice Lab	2	3	40	60	100	2
25QUA4AE	IV	AECC - IV	Quantitative Aptitude	2	2	-	50	50	2
25EXC4LA	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	Business Research Methods	5	3	25	75	100	4
	III	Core - XI	Income Tax Law and Practice	5	3	25	75	100	4
	III	Core -XII	Auditing & Corporate Governance	4	3	25	75	100	3
	III	Core Lab - V	GST applications with Tally -I	5	3	40	60	100	3
	III	Elective - I	EXIM Procedures and Documentation	5	3	25	75	100	3
			Investment Management						
			Brand Management						
	III	SEC	Internship	-	2	50	-	50	2
Total				**30**				**650**	**23**

Semester - 6									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
	III	Core -XIII	Management Accounting	6	3	25	75	100	4
	III	Core -XIV	Banking Law and Practice	6	3	25	75	100	4
	III	Core Lab - VI	GST applications with Tally II	5	3	40	60	100	3
	III	Elective - II	International Trade	5	3	25	75	100	3
			Portfolio Management						
			Advertisement and Salesmanship						
	III	SEC Lab - II	Business Analytics Lab	2	3	40	60	100	2
	III	Core	Project Work	6	3	40	60	100	5
Total				**30**				**600**	**21**
Grand Total				**180**				**4250**	**140**

Semester - 1

Semester - 1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM11L	I	Language - I	Tamil - I	4	3	25	75	100	3
25HIN11L	I		Hindi - I						
25FRE11L	I		Malayalam - I						
25MAL11L	I		French - I						
25ENG12L	II	Language -II	English - I	4	3	25	75	100	3
25BCO13C	III	Core - I	Financial Accounting - I	6	3	25	75	100	4
25BCO14C	III	Core - II	Principles of Management	4	3	25	75	100	3
25BCO15P	III	Core Lab - I	Advanced Excel and Financial Modelling Lab	4	3	40	60	100	3
25BCO16A	III	Allied - I	Computer Applications in Business	4	3	25	75	100	3
25ENV1FC	IV	FC - I	Environmental Studies	2	2	50	-	50	2
25SOF1AE	IV	AECC - I	Soft Skills	2	2	-	50	50	2
Total				**30**				**700**	**23**

Part - I: Language I -Tamil I

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

Course Objectives

The course intends to cover

- இலக்கிய வளர்ச்சியை அறிந்து கொள்ளுதல்
- இலக்கியம் படைக்கும் திறன்
- இலக்கிய இலக்கண உரைசெய்தல்
- திறனாய்வு முறையினைக் கற்றுத்தேர்தல்

Course Learning Outcomes

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

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

Part - I: Language I - Tamil - I

Unit	Content	No. of Hours
I	**நாட்டுப்பற்று** 1. உலகத்தைநோக்கிவினவுதல் - பாரதியார் 2. பாரதிதாசன்கவிதைகள் - பாரதிதாசன் • தமிழ்ப்பேறு 3. ஒற்றுமையேஉயிர்நிலை - நாமக்கல்கவிஞர் 4. தேவதேவன்கவிதைகள் - தேவதேவன் • சாலையும்மரங்களும்செருப்பும் • புதியவீடு 5. ஆலாபனை - கவிக்கோஅப்துல்ரகுமான் • போட்டி • பாதை 6. புத்தகச்சந்தை - கவிஞர்வாலி	14
II	**சமூகம்** 1. எட்டாவதுசீர்..... - ஈரோடு தமிழன்பன் 2. தொலைந்துபோனேன் - கவிஞர்தாமரை 3. திருநங்கைகள் காகிதப் பூக்கள் - நா. காமராசன் 4. மரங்களைப் பாடுவேன் - வைரமுத்து 5. புள்ளிப் பூக்கள் (ஹைக்கூ) - அமுத பாரதி 6. நாட்டுப்புறப் பாடல்கள் (தாலாட்டுப் பாடல் , தெம்மாங்குப் பாடல், உழவுத்தொழில்)	14
III	**சிறுகதை** 1. காஞ்சனை - புதுமைப்பித்தன் 2. சுமைதாங்கி - ஜெயகாந்தன் 3. சோற்றுக் கணக்கு - ஜெயமோகன் 4. ஆறு யானைகள் - எஸ்.ராமகிருஷ்ணன் 5. மரத்தைக்கர்ப்பம்சுமந்தவள் - ஆண்டாள்பிரியதர்சினி	12
IV	**இலக்கியவரலாறு** 1. மரபுக்கவிதையின்தோற்றமும்வளர்ச்சியும் 2. புதுக்கவிதையின்தோற்றமும்வளர்ச்சியும் 3. ஹைக்கூகவிதையின்தோற்றமும்வளர்ச்சியும் 4. சிறுகதையின்தோற்றமும்வளர்ச்சியும்	10

Unit	Content	No. of Hours
V	**இலக்கணம்** 1. எழுத்துகள் (முதல்எழுத்துகள், சார்பெழுத்துகள்) 2. எழுத்துக்களின்பிறப்பு 3. மாத்திரைகள் 4. பயிற்சிக்குரியன - மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்துதமிழுக்குமொழிபெயர்த்தல்)	10
	Total Hours	**60**

Reference Books

1	பேரா. குருசாமி, ம.ரா.போ. (2014), பாரதிபாடல்கள், ஆய்வுப்பாதிப்பு, தமிழ்ப்பல்கலைக்கழகம், தஞ்சாவூர்.
2	அப்துல்ரகுமான்,(2000), ஆலாபனை, கவிக்கோபதிப்பகம்
3	தாமரைகவிதைகள், (2012), நியூசெஞ்சுரிபுக்ஹவுஸ்
4	வரதராசனார் மு, (2021), தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாடமி பதிப்பு.
5	முனைவர் பஞ்சாங்கம் கா, (2017), தமிழ் இலக்கிய வரலாறு, காவ்யா பதிப்பகம்.
6	முனைவர் வேங்கடராமன் கா. கோ (2008), தமிழ் இலக்கிய வரலாறு, கலையக வெளியீடு.
7	பரந்தாமனார் அ.கி. (2002), நல்ல தமிழ் எழுத வேண்டுமா?,அல்லி நிலையம்.
8	ராமகிருஷ்ணன் எஸ் (2006), 100 சிறந்த சிறுகதைகள் (தொகுதி 1 & 2) பதிப்பகம்: தேசாந்திரி பதிப்பகம்
9	குமரன்கோ (2010), தமிழ்இலக்கணம்எளியஅறிமுகம் , சந்தியாபதிப்பகம்
10	சக்திவேல்சு,(2012), நாட்டுப்புறவியல், மணிவாசகர்பதிப்பகம்

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

Course Objectives

The course intends to

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

Course Learning Outcomes

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

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

Part-I: Language I - Hindi-I

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

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

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

Course Objectives

The course intends to

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

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

Part-I: Language I - Malayalam-I

Unit	Content	Hours
I	Novel - Pathummayude Aadu-Vaikam Muhammed Basheer	14
II	Novel - Pathummayude Aadu-Vaikam Muhammed Basheer	14
III	Short Story - Ente Priyappeta Kadhakal - Akbar Kakkattil)	12
IV	Short Story - Ente Priyappeta Kadhakal - Akbar Kakkattil)	10
V	Composition & Translation (English to Malayalam)	10
	Total Hours	**60**

Text Books	
1	Vaikam Muhammed Basheer, (2012), Novel - Pathummayude Aadu, D.C. Books, Kottayam, Kerala
2	Akbar Kakkattil, (2009), Short Story - Ente Priyappeta Kadhakal
Reference Books	
1	Tharakan K.M, (2016), Malayala Novel Sahithya Charitram, N.B.S.Kottayam.
2	Achuyuthan M, (2014), Cherukatha Innale Innu - M.Achuyuthan D.C Books, Kottayam.
3	Dr.George K.M, (2011) Sahithya Charitram Prasthanangalilude, D.C.Books Kottayam.
4	Sukumar Azheekode, (2015), Malayala Sahithyavimarsam, D.C.Books

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

Course Objective

The course intends

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

Course Learning Outcomes

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

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

Part-I: Language I - French-I

Unit	Content	No. of Hours
I	Etape0	14
	Etape1(Lecons1- 3)	
II	Etape2(Lecons1- 3)	14
III	Etape3 -Leçons1-2	12
IV	Etape3-Leçon3	10
	Etape4-Leçon1	
V	Etape4 -Leçons2-3	10
	Total Hours	**60**

Text Book	
1	Céline Himber,Corina Brillant, Sophie Erlich, (2008), Adomania1-Methodede francais, Publisher-Hachette Fle
Reference Book	
1	Yves Loiseau, Régine, (2014), Latitudes1, Merieux Publisher: French and European Publications Inc.

Course Code	Course Name	Category	Hours/Week	Credits
25ENG12L	English-I	Language II	4	3

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

Part-II: English-I

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

Text Books	
1.	Zama,M. (2004). Poetry Down the Ages. Orient Blackswan.
2.	Goldsmith,O. (1869). The Works of Oliver Goldsmith. J. Dicks
3.	Bacon,F., & Montagu,B. (1857). The Works of Francis Bacon (Vol. 1). Parry & McMillan.
Reference Books	
1.	Kumar,V.T. Bhavani, Durga.K. Srinivas.YL.(2018). English in use -A text book for College Students. (English, Paperback).
2.	Swan,M.(2005).Practical English usage (Vol.7). Oxford: Oxford university press.
Web Resources (Swayam/NPTEL)	
1.	https://nptel.ac.in/courses/109105205

Course Code	Course Name	Category	Hours / Week	Credits
25BCO13C	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 applying rules to record business transactions	K1
CLO2	Construct the final accounts of a sole trader and identify errors.	K3
CLO3	Familiarize the concepts of bills of exchange, average due date, and account current.	K2
CLO4	Analyze the bank reconciliation statement and prepare necessary records for Non - Profit organization.	K4
CLO5	Interpret financial statements from incomplete records.	K2
K1- Remember; **K2**- Understand; **K3**- Apply; **K4** - Analyze		

CLO - PLO Mapping

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

Core - I: Financial Accounting - I

Unit	Content	No. of Hours
I	**Fundamentals of Book Keeping:** Introduction - Book Keeping - Accounting -Definition - Accounting Concepts and Conventions - Accounting Terms - Double Entry System - Accounting Equation - Journal - Ledger - Subsidiary books - Trial balance.	18
II	**Final accounts of a Sole trader:** Concept - Trading Account, Profit and Loss Account and Balance Sheet - Adjustments: Closing stock - Outstanding Expenses - Accrued Income - Income Received in Advance- Bad debts - Bad debts provisions - Depreciation. **Rectification of Errors**: Meaning - Types of Errors.	18
III	**Bills of Exchange:** Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate - Insolvency of Acceptor - Accommodation Bills. **Average Due Date and Account Current:** Meaning - Methods.	18
IV	**Bank Reconciliation Statement:** Meaning, Objectives, Advantages and disadvantages- Preparation of BRS. **Non-Profit Organization:** Receipts and Payments, Income and Expenditure account and Balance sheet.	18
V	**Accounting from Incomplete Records:** Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Conversion method.	18
	Total	**90**
Problems 80% & Theory 20%		
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21st ed.), Kalyani Publishers.	
2.	Reddy and Murthy.A, (2015), Financial Accounting (7th ed.), Margham Publications.	
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting (Vol: II), Sultan Chand & Sons Publications.	
Reference Books		
1.	Tulsian P C &Tushar Tulsian, et al, (2023), Advanced Accounting (3rd ed.), Sultan Chand & Sons Publications.	
2.	Charumathi B and Vinayagam N, (2004), Financial Accounting, Sultan Chand & Sons Publications.	
3.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publications.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/cec24_mg05/preview	

Course Code	Course Name	Category	Hours/ Week	Credits
25BCO14C	Principles of Management	Core - II	4	3

Course Objectives

This course intends to cover

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

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Exhibit Awareness of ideas that shaped management thinking by the Gurus of management.	K1
CLO2	Examine the importance of planning and decision making in an organization.	K3
CLO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
CLO4	Understand the process of employee recruitment and tabulate performance appraisals.	K2
CLO5	Apply the knowledge of leading and controlling an Organization.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

CLO - PLO Mapping

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

Core II: Principles of Management

Unit	Content	No. of Hours
I	**Introduction to Management:** Meaning- Definitions - Nature and Scope - Levels of Management - Importance - Functions of Management - Management Vs. Administration - Management: Science or Art - Managerial Roles - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Trends and Challenges of Management.	12
II	**Planning:** Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types of Plans - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.	12
III	**Organizing:** Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization - Delegation of Authority - Centralization and Decentralization - Span of Management.	12
IV	**Staffing:** Meaning, Nature and importance, Staffing Process - Manpower Planning -Recruitment - Sources of Recruitment - Selection Process - Interview and its types - Training - Need - Types - Performance Appraisal - Meaning and Methods - Promotion and Transfer.	12
V	**Directing and Controlling:** Meaning, Importance and Theories - Communication - Types - Barriers to Communications. Leadership: Nature - Styles of Leadership - Qualities of a Good Leader. Co-ordination: Meaning - Techniques of Co-ordination. Controlling: Characteristics, Importance, Control Process, Requisites of Effective Control and Controlling Techniques - Management by Exception [MBE].	12
	Total Hours	**60**

Text Books	
1.	Gupta.C.B, (2013), Business Management (15th ed.), Sultan Chand & Sons Publications.
2.	Dinkar Pagare, (2018), Principles of Management (6th ed.), Sultan Chand & Sons Publications.
3.	Tripathi.P.C and Reddy.P.N, (2022), Principles of Management (6th ed.), Tata McGraw Hill.
Reference Books	
1.	Harold Koontz, Heinz Weirich, (2020), Essentials of Management (11th ed.), McGraw Hill.
2.	Ramasamy.T, (2010), Principles of Management (15th ed.), Himalaya Publishing House.
3.	Balaji.C.D, (2019), Principles of Management, Margham Publications.
Web Resources (Swayam / NPTEL)	
1.	https://onlinecourses.swayam2.ac.in/aic22_ge19/preview
2.	https://onlinecourses.nptel.ac.in/noc21_mg88/preview
3.	https://onlinecourses.nptel.ac.in/noc22_mg42/preview

Course Code	Course Name	Category	Hours / Week	Credits
25BCO15P	Advanced Excel and Financial Modelling Lab	Core Lab - I	4	3

Course Objectives

This course intends to cover

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

Course Learning Outcomes

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

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

CLO - PLO Mapping

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

Core Lab - I: Advanced Excel and Financial Modelling Lab

Unit	Content	No. of Hours
I	**Introduction to Excel**: Interface, Navigation, and Basic Functions - Data Types and Formatting - Formulas and Functions - Relative and Absolute Cell Referencing - Conditional Formatting - Data Validation - Charts and Graphs. Advanced Functions (VLOOKUP, HLOOKUP, INDEX, MATCH) - Data Manipulation (Sort, Filter, Subtotal, Pivot Tables) - Data Analysis (Goal Seek, Scenario Manager, Data Tables) - Excel Shortcuts and Productivity Tips	13
II	**Advanced Excel:** Array Formulas - Named Ranges and Dynamic Named Ranges - Excel Tables - Recording and Running Macros - Introduction to Excel VBA - User Forms and Controls - Excel Add-ins and Customization. **Generative AI Tools in Excel**: Introduction to Generative AI - AI-powered Data Analysis and Insights - Automating Tasks with AI-driven Macros - Best Practices and Limitations of AI in Excel Power Query in Excel.	15
III	**Introduction to Finance**: Basic Financial Concepts and Terminology - Understanding Financial Statements (Balance Sheet, Income Statement, Cash Flow Statement) - Ratios and Financial Analysis - Time Value of Money Concepts.	12
IV	**Excel for Financial Analysis**: Financial Functions (PV, FV, NPV, IRR) - Loan and Investment Calculations - Depreciation Schedules - Sensitivity Analysis (Goal Seek, Data Tables)	10
V	**Basic Financial Modeling**: Purpose and Structure of Financial Models - Building a Basic Financial Model in Excel - Assumptions and Inputs - Forecasting Techniques - Scenario Analysis and Sensitivity Testing.	10
	Total Hours	**60**

Text Books	
1.	Paul McFedries, Greg Harvey, (2021), Excel 2021 All-in-One For Dummies, Wiley Publishers.
2.	Alexander, M., Walkenbach, J., Kusleika, D., & Cox, C. (2018). Microsoft Excel 2019 Bible. Wiley Publishers.
3.	Day, A. (2012). Mastering Financial Modelling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance (3rd ed.). FT Press.
Reference Books	
1.	Winston, W. L. (2019). Microsoft Excel Data Analysis and Business Modelling (6th ed.). Microsoft Press.
2.	Mayes, T. R., & Shank, T. M. (2020). Financial Analysis with Microsoft Excel (9th ed.). Cengage Learning.
Web Resources (Swayam/NPTEL)	
1.	https://onlinecourses.nptel.ac.in/noc22_mg35/preview

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

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

Course Code	Course Name	Category	Hours/ Week	Credits
25BCO16A	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 - Characteristics - Generations - Types of Computer - 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 - Uses - Limitations - Types.	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.
Reference Books	
1.	Roger Hunt and John Shellery, (1983), Computers and Common sense, Prentice Hall.
2.	Rajagopalan. S.P., (2012), Management Information System, Margham Publications.
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

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

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

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

Unit	Content
	- 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**

Web Resources

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

Course Code	Course Name	Category	Hours / Week	Credits
25SOF1AE	Soft Skills	AECC - I	2	2

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

Ability Enhancement Compulsory Course - I: Soft Skills

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

Creativity			
III	1	**Cooking & Eating:** Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. *Activities* Kitchen conversation (Listening). Reading an article & answering.	6
	2	**Survival:** Grammar: Comparison of adjectives. *Activities* Describing people (Speaking and Vocabulary). Listening to an audio & Answering. Reading & Writing: Read and Answer.	
	3	**Working Together:** Grammar: Verb + Noun phrases. *Activities* Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4	**Music:** Grammar: Present perfect simple. *Activities* Survey about music (Vocabulary & Speaking). Listen to two people talking about music (Listening). Reading: Use adjectives and create sentences.	
	5	**Culture and Arts:** Grammar: Present perfect. Vocabulary & Speaking activity: Speak on the phone. *Activities:* Listen and answer. Reading & Writing activity: Review.	
		Practice: Writing comparison sentences & paragraphs.	
Problem-Solving			
IV	1	**Do's and Don'ts:** Grammar, Modal Verbs. *Activities* Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	6
	2	**Body:** Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. *Activities* Conversations about personality (Listening), Reading & Writing: Read and Answer about your skills.	
	3	**Speed:** Grammar: Present simple passive. Vocabulary & Speaking about relationships. Listening: Listen & Answer. Reading and Error spotting.	
	4	**Work:** Grammar: Adverbs of manner. Vocabulary & Speaking about work advice. Listening: Observe & Answer; Reading: Read & check your ideas.	
		Practice: Writing argumentative and descriptive essays.	
Critical Thinking			
V	1	**Influence:** Grammar: would / past habits. Listening: Sentence Correction. *Activities* Your inspiration (Speaking). Picture description (Reading).Rewrite the sentences (Writing).	6
	2	**Money:** Grammar: Second conditional. *Activities:* Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3	**Things that changed the world:** Grammar: articles. *Activities*: Talk about chewing gum (Speaking & Listening). Reading & Writing: Read and write a book review.	
		Practice: Writing Emails, reports and proposals.	
		Total Hours	**30**

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

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

Question Paper Pattern

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

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

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

Examination Pattern

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

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

Max Marks	Marks for		Components for CIA				
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	50x1=50

Semester - 2

Semester - 2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM21L	I	Language - I	Tamil - II	4	3	25	75	100	3
25HIN21L	I		Hindi - II						
25MAL21L	I		Malayalam - II						
25FRE21L	I		French - II						
25ENG22L	II	Language - II	English - II	4	3	25	75	100	3
25BCO23C	III	Core - III	Financial Accounting - II	6	3	25	75	100	4
25BCO24C	III	Core - V	Business Law	4	3	25	75	100	3
25BCO25P	III	Core - IV	Fintech and Digital Finance Innovation - Lab	4	3	40	60	100	3
25BCO26A	III	Allied - II	Business Economics	4	3	25	75	100	3
25HUM2FC	IV	FC - II	Human Rights	2	2	50	-	50	2
25DIM2FC			Disaster Management						
25IDT2AE	IV	AECC - II	Innovation and Design Thinking	2	2	-	50	50	2
25IPR2AE			Intellectual Property Rights						
25END2AE			Entrepreneurship Development						
Total				**30**				**700**	**23**

Part - I: Language - I: தமிழ் - II

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

Course Objectives

The Course intends to cover

- தமிழ் இலக்கியம் கற்பதன் மூலம் நாகரிகம் மற்றும் பண்பாட்டைப் புரிந்துகொள்ளுதல்.
- தனிப்பட்ட வளர்ச்சி, படைப்பாற்றல் திறனை வளர்த்தல்.
- வாழ்வியல் அறங்களைக் கற்றல் மற்றும் வாழ்வைச் செழுமையாக்க உதவும் நன்னெறிகளை அறிதல்.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	அற இலக்கியங்கள் வழி வாழ்வியல் ஒழுக்கங்களைப் பின்பற்றுதல்	K1 - K3
CLO2	பக்தி இலக்கியங்கள் வழி பக்தி நெறிகளை உணர்தல்.	K1 - K3
CLO3	உரைநடை இலக்கிய படைப்பாளர்களின் சிந்தனைகளைக் கற்று பின்பற்றுதல்	K1 - K3
CLO4	தமிழ் இலக்கிய வரலாற்றில் அற இலக்கியம் மற்றும் உரைநடையின் தாக்கம் குறித்து அறிதல்	K1- K3
CLO5	இலக்கணங்களைக் கற்று பிழையின்றி எழுதுதல்.	K1 - K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

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

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

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

Part - I: Language - I: Hindi – II

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

Course Objectives

The Course intends to cover:

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

Course Learning Outcomes

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

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

Unit	Content	No. of Hours
I	**Modern Poetry :** Panchvati By Mythli Sharan Gupt	14
II	**One Act Play:** Ekaniki Piyush 1. Owrangjeb ki aakirirath- Ramkumar varma 2. Ek din - Lakshminarayan Misra 3. Vapasi - Vishnuprabhakar 4. Badsurath rajkumari - Krishnachandra 5. Aakket - Harijeeth	14
III	**Letter Writing :** (Leave Letter, Job Application, Ordering Books, Letter to Publisher, Personal Letter)	12
IV	**Conversation:**(Doctor & Patient, Teacher & Student, Storekeeper & Buyer, Two Friends, Booking Clerk & Passenger at Railway Station, Auto rickshaw driver and Passenger)Ref : Bolchal Ki Hindi Aur Sanchar by Dr. Madhu Dhavan Vani Prakashan, New Delhi.	10
V	**Translation:** Hindi-English only Lessons - 1-15 only Anuvadh Abyas -III	10
	Total Hours	**60**
Text Book		
1.	Luca Giachino, Carla Baracco, Romain Chrétien(DELF), (2022), Nouvelle Génération A1, Didier FLE	
Reference Books		
1.	Kavya Parasar, Dr.Bolanath,(2018) Jawahar Pusthakalay, Sadar Bazaar,Mathura-U.P.281001.	
2.	Sone ki Varsha (2020) Dakshin Bharat Hindi Prachar Sabha, Chennai - 600 017	

Part - I: Language - I - French - II

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

Course Objectives

The course intends to

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

Course Learning Outcomes

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

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

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
25ENG22L	English-II	Language - II	4	3

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

Part - II: Language-II - English -II

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

Text Books	
1.	Ezekiel Nissim, 1989 .Collected Poems 1952-1988. Oxford University Press.
2.	Hewings, M. (2000). Advanced English Grammar. Cambridge. University Press.
Reference Books	
1.	Bakshi, S.P. & Sharma, R. (2019). Descriptive English. Arihant Publications (India) Ltd.
2.	Cameron S & Dempsey L. (2019). The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing.
3.	Sherman B. (2014) Skimming and Scanning Techniques. Liberty University Press.
Web Resources (Swayam / NPTEL)	
1.	https://nptel.ac.in/courses/109103020

Course Code	Course Name	Category	Hours/Week	Credits
25BCO23C	Financial Accounting - II	Core - III	6	4

Course Objectives

The course intends to cover

- Methods of depreciation and accounting of royalty.
- Accounting treatment of branch, hire purchase and installment system.
- Partnership accounts relating to admission, retirement, death, dissolution and insolvency of a partner.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO 1	Understand the concept of depreciation and accounting treatment of royalty.	K1 - K2
CLO 2	Apply the knowledge in preparing Hire purchase, Installment and Branch accounts.	K3
CLO 3	Understand the accounting treatment for admission of a partner in a partnership firm.	K2
CLO 4	Understand the accounting treatment at the time of retirement and death of a partner.	K3
CLO 5	Compute the settlement of accounts at the time of dissolution of a partnership firm.	K3
K1- Remember; **K2**- Understand; **K3**- Apply.		

CLO - PLO Mapping

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

Core - III: Financial Accounting - II

Unit	Content	No. of Hours
I	**Depreciation & Royalty Accounts:** **Depreciation**: Meaning, Characteristics, Causes, Methods: (Straight line method, Diminishing method, Annuity method, Insurance policy method, Revaluation method.**Royalty**: Meaning - Technical terms - Accounting treatment.	18
II	**Branch Accounts, Hire Purchase & Installment System:** **Branch Accounts:** Meaning, Technical Terms, Types of Branches: Dependent Branches - (Debtors system, Stock and Debtors system - Independent Branches: Foreign Branches. **Hire Purchase System:** Definition, Technical Terms. Calculation of Interest - Default and Repossession - Hire Purchase Trading Account. **Installment Purchase System:** Definition, Technical Terms, Difference between Hire Purchase System and Installment System.	18
III	**Partnership Fundamentals & Admission of a partner:** **Partnership Fundamentals:** Definition of partnership - Partnership deed - Interest on Capital - Interest on drawings - Profit & loss appropriation account - Capital accounts of a partner: (Fixed capital method, Fluctuating capital method.) **Admission of a partner: Meaning, Technical Terms, Calculation of Sacrificing Ratio** - Adjustment for revaluation of assets and liabilities - Adjustment for reserves and other accumulated Profits & losses - Adjustment for Capitals: (Calculations of New Profit Ratio and Sacrificing Ratios) - New Balance sheet.	18
IV	**Retirement & Death of a Partner**: **Retirement of a Partner**: Gaining Ratio - Treatment of goodwill on retirement- Adjustment of Capital after retirement - Memorandum Revaluation a/c. **Death of a Partner**: Provisions - Mode of Payment - Accounting treatment.	18
V	**Dissolution of a firm:** **Dissolution:** Meaning and modes of dissolution - Settlement of accounts - Accounting treatment - Realization account - Treatment of goodwill - Preparation of balance sheet. **Insolvency of a Partner:** Insolvent of single and more than two partners - All partners insolvent - Application of Garner Vs Murray rule - Piecemeal distribution: Surplus capital method and Maximum loss method.	18
	Total Hours	**90**
	Theory- 20% & Problems - 80%	
Text Books		
1.	Jain.S.P., and Narang.K.L., (2022), Advanced Accountancy (21st ed.), Kalyani Publishers, New Delhi.	
2.	Reddy and Murthy.A, (2015), Financial Accounting (7th ed.), Margham Publications, Chennai.	
3.	Radhaswamy L and Gupta.R.L., (2015), Advanced Accounting (Vol: II), Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	Tulsian P C & Tushar Tulsian, et al, (2023), Advanced Accounting (3rd ed.), Sultan Chand & Sons Publications, New Delhi.	
2.	Maheshwari.S.N., (2010), Financial and Management Accounting, Vikas Publishing House, Noida.	
Web Resources (Swayam /NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/nou24_cm02	
2.	https://onlinecourses.swayam2.ac.in/imb24_mg08	
3.	https://onlinecourses.swayam2.ac.in/cec24_mg05	

Course Code	Course Name	Category	Hours/ Week	Credits
25BCO24C	Business Law	Core - IV	4	3

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO - PLO Mapping

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

Core - IV: Business Law

Unit	Content	No. of Hours
I	**Introduction:** Mercantile Law: Meaning - Definition - Nature - Objectives - Sources of Mercantile Law. Definition of Contract - Essentials of Valid Contract - Classification of Contract - Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	12
II	**Performance Contract:** Meaning of Performance - Offer to Perform - Devolution of Joint liabilities & Rights - Time and Place of Performance - Reciprocal Promises - Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	11
III	**Contract of Indemnity and Guarantee:** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability - Kinds of Guarantee - Rights of Surety - Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge - Pledge and Lien - Rights of Pawner and Pawnee.	13
IV	**Elements of Law relating to Sale of Goods:** Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and Duties of Buyer - Rights of an Unpaid Seller - Consumer Protection Act 2019.	12
V	**Elements of Law relating to Negotiable Instruments:** Definition of a Negotiable Instrument; Instruments Negotiable by Law and by Custom; Types of Negotiable Instruments; Parties to a Negotiable Instrument- Duties, Rights, Liabilities and Discharge; Material Alteration; Crossing of Cheques; Payment and Collection of Cheques and Demand Drafts; Presumption of Law as to Negotiable Instruments. Case Studies.	12
	Total Hours	**60**

Text Books

1.	Gulshan,S.S., (2007), Mercantile Law, 3rd ed., Excel India Publishers, New Delhi.
2.	Kapoor,N.D., (2022), Elements of Mercantile Law, 38th ed., Sultan Chand & sons, New Delhi.
3.	Shukla,M.C., (2021), Mercantile Law, S.Chand & Company, New Delhi.

Reference Books

1.	Kuchhal,M.C., (2006), Mercantile Law, (6th ed.), Vikas Publishing House Pvt. Ltd., Noida.
2.	Gogna,P.P.S., (2016), Mercantile Law, (7th ed.) S.Chand & sons Company, New Delhi.

Web Resources (Swayam/NPTEL)

1.	https://onlinecourses.swayam2.ac.in/nou24_cm11/preview
2.	https://onlinecourses.swayam2.ac.in/cec24_cm02/preview
3	https://onlinecourses.nptel.ac.in/noc24_mg11/preview
4	https://onlinecourses.swayam2.ac.in/nce24_sc06/preview

Course Code	Course Name	Category	Hours/Week	Credits
25BCO25P	Fintech and Digital Finance Innovation - Lab	Core Lab - II	4	3

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

Unit	Content	No. of Hours
11	**Dashboard Core + Exceptions UX & Export QA:** In Power BI, wire model + date table; implement exactly 5 core measures — SuccessRate, RefundRate, AOV, MatchRate_T1, Exceptions Count. Add slicers, drill to failure codes, and an Exceptions bookmark. QA: exported exceptions_export.csv must match the visual row-for-row. Deliverables: PBIX v2 + QA screenshot.	5
12	**Compliance, Runbooks, Capstone Build & Showcase:** Implement Consent Log (latest-consent per user), 3 AML rules, and a Redaction SOP (zero-PII check). Assemble capstone: ≥30 days data, recon parity ≥95%, 5 KPIs, escalation flow + webhook-outage playbook. Package PBIX/CSV/SQL/SOP and deliver a 3-5 min demo + viva. Deliverables: final kit zip + recording link.	5
	Total Hours	**60**
Text Books		
1.	Susanne Chishti, (2025), The FINTECH Book, Wiley Publishers, New Delhi.	
2.	Brett King (2018), Bank 4.0: Banking Everywhere, Never at a Bank, Wiley Publishers, New Delhi.	
Reference Books		
1.	Vivek Dubey, Awadhesh Singh , Ashish Jain, Sudeesh Pillai, Geetha Raghuraj, Saumya Ranjan Pradhan,(2025), The Journey of FinTech: Fintellectual Minds Exploring FinTech Through Gen AI Lens, Notion Press, Chennai.	
2.	Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1st ed.), Pearson, Bengaluru.	
Web Resources (Swayam / NPTEL)		
1.	https://nptel.ac.in/courses/110106072	

Course Code	Course Name	Category	Hours/Week	Credits
25BCO26A	Business Economics	Allied - II	4	3

Course Objectives

The course intends to cover

- Basics of business economics and its theories.
- Concepts of demand and supply and consumer behaviour.
- Theories of production and pricing theories.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Remember the basic concepts in business economics.	K1
CLO2	Understand the various aspects of demand and supply.	K2
CLO3	Comprehend the theories of consumer behavior.	K3
CLO4	Understand the concept of cost and determine the cost of production.	K2
CLO5	Understand the markets and applying pricing practice.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply		

CLO - PLO Mapping

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

Allied - II: Business Economics

Unit	Content	No. of Hours
I	**Nature and Scope of Business Economics:** Meaning, nature and fundamental concepts of business economics (Incremental reasoning, Opportunity cost, Time perspective, Discounting principles and Risk & uncertainty). **Theories of Firm:** Profit Maximization Theory. **Managerial Theories:** Bomoul's sales revenue maximization and growth maximization model. **Behavioural Theories:** Simon's satisficing model - Cyert and March model.	12
II	**Theory of Demand and Supply:** Meaning and determinants of demand - Law of demand - Reasons of downward slope of demand curve. **Elasticity of Demand**: Meaning and types (Price elasticity, Income elasticity, Cross elasticity). **Demand forecasting:** Purpose and Methods of demand forecasting (Opinion Polling method and Statistical method). **Supply Analysis:** Law of supply - Determinants of supply.	12
III	**Consumer Behavior: Cardinal Approach:** Concepts - Utility, Total utility - Marginal utility - Law of Diminishing Marginal utility - Law of Equi-marginal utility. **Ordinal Approach:** Indifference curve - Properties of indifference curve - Consumer's equilibrium, price, income and substitution effect.	12
IV	**Theory of Production and Cost:** Meaning - Production function - Law of variable proportions - Returns to scale. **Isoquants:** Meaning, types and properties. **Costs:** Types - Determinants of short & long run costs and relationship between average cost and marginal cost. **Economies of Scale:** Internal and External economics of scale - Diseconomies of scale.	12
V	**Markets and Pricing:** Perfect competitive market - Imperfect market: (Monopoly, Monopolistic and Oligopoly). Price and output determination under different market conditions. **Price Discrimination:** Meaning, types and Objectives, Price and output determination under price discrimination. **Pricing Practices:** Types: (Cost- oriented, Cost-plus Pricing, Marginal cost Pricing, Target pricing, Going rate pricing, Price leadership, Cyclical pricing, Dual pricing).	12
	Total Hours	**60**

Text Books

1.	Metha,P.L,(2022), Managerial Economics, (21st ed.), Sultan Chand and Sons Publications, New Delhi.
2.	Jhingan,M.L, (2014), Business Economics, (11th ed.) Vrinda Publishing House, New Delhi.
3.	Mithani,D.M,(2008), Managerial Economics (Theory and Applications), (5th ed.), Himalya Publications, Hyderabad.

Reference Books

1	Dwivedi.D.N, (2008), Managerial Economics, (7th ed.), Vikas Publication company Ltd, Noida.
2.	Ahuja HL, (2008), Managerial Economics, (7th ed.), Sultan Chand and Sons Publications, New Delhi.

Web Resources (Swayam / NPTEL)

1.	https://nptel.ac.in/courses/110105075
2.	https://onlinecourses.nptel.ac.in/noc25_ec16/preview

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

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

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
25DIM2FC	Disaster Management	FC-II	2	2

Unit	Content
I	**Unit I: Introduction to Disasters** 1.1. Definition of Concepts 1.2. Difference between hazards and vulnerability 1.3. Types of Disasters 1.4. Natural Disasters 1.5. Human - Made Disasters
II	**Unit II: Disasters Management** 2.1. Disaster Management 2.2. Disaster Management Cycle 2.3. Key Phases of Disaster Management 2.4. Disaster and Development 2.5. Disaster Impacts on Differential Groups
III	**Unit III: Vulnerability Assessment and Reduction** 3.1. Vulnerability 3.2. Vulnerability Assessment 3.3. Early Warning System 3.4. Factors Contributing to Vulnerability 3.5. Vulnerability Reduction 3.6. Impact of Development Projects such as Dams, Embankments, Changes in Land-use etc. 3.7. Climate Change Adaptation
IV	**Unit IV: Disaster Risk Reduction** 4.1. Disaster Risk Reduction (DRR), 4.2. Knowledge Management in Disaster Risk Reduction 4.3. The Knowledge Management Cycle 4.4. Role of Information and Knowledge in Disaster Risk Reduction 4.5. Indigenous Knowledge and Disaster Risk Reduction 4.6. Indigenous Knowledge and Early Warning Indicators 4.7. Indigenous Knowledge and Coping Strategies 4.8. Sendai Framework for Disaster Risk Reduction 4.9. Intergovermental Panel on Climate Change (IPCC) 4.10. IPCC Scenario in the Context of India
V	**Unit V: Institutional Framework for Disaster Management** 5.1. National Policy on Disaster Management 2009 5.2. The National Disaster Management Authority (NDMA) 5.3. State Disaster Management Authority (SDMA) 5.4. District Disaster Management Authorities (DDMAs) 5.5. Community-Based Disaster Management (CBDM) 5.6. NGOs and Disaster Management 5.7. Other Related Policies, Plans, Programmes and Legislation
	Total Hours **30**

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

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

Course Objectives

The Course intends to cover

- The principles and practices of innovation and design thinking.
- Creative problem-solving skills, and impactful solutions across diverse contexts.
- The user-centered research techniques, and practical tools to generate, prototype.

Course Learning Outcomes

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

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

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

Unit	Content	No. of Hours
I	**Principles of Design Thinking:** Usability, Human-centeredness, Empathy, Iteration. **Types of Innovation:** Product, Process, Business Model, Social Innovation.	6
II	**Empathy & Defining The Problem:** Understanding users - observation - ethnographic research - interviews - Empathy maps and personas - Identifying user pain points - Problem framing vs. problem solving.	6
III	**Ideation & Creativity Tools:** Divergent vs. Convergent Thinking - Brainstorming and mind mapping techniques - SCAMPER. Idea selection and prioritization frameworks.	6
IV	**Prototyping & Experimentation:** Low-fidelity vs. High-fidelity prototyping - Storyboarding, sketching, mock-ups, and role-playing - Rapid prototyping with simple materials.	6
V	**Testing & Feedback:** Testing prototypes with users - Iteration and learning from feedback. **Innovation Strategy & Implementation :** Scaling ideas into innovations - Measuring innovation impact - Barriers - Design Thinking for social change and sustainability.	6
	Total Hours	**30**
Text Books		
1	Kelley, T., & Kelley, D. (2013). Creative confidence: Unleashing the Creative Potential within us all. Crown Business.	
2	Dan Saffer, Designing for Interaction, New Riders Publications, 2010.	
Reference Books		
1	Plattner, H., Meinel, C., & Leifer, L. (Eds.). (2018). Design Thinking Research: Making Distinctions: Collaboration versus Cooperation. Springer.	
2	Liedtka, J., & Ogilvie, T. (2011). Designing for Growth: A Design Thinking Tool kit for Managers. Columbia University Press.	
3	Martin, R. (2009). The Design of Business: Why Design Thinking is the Next Competitive Advantage. Harvard Business Press.	
Web Resources (Swayam / NPTEL)		
1	https://onlinecourses.nptel.ac.in/noc22_mg32/preview	
2	https://onlinecourses.swayam2.ac.in/imb23_mg65/preview	
3	https://onlinecourses.nptel.ac.in/noc20_hs08/preview	

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

Course Objectives

This course intends to cover

- Identify the objectives, forms, duration, and scope of protection for different types of intellectual property.
- Understand the global IP framework and India's compliance challenges.
- Recognize the role of IP as a policy tool for national, economic, social, and cultural growth.
- Gain knowledge of substantive laws and procedural mechanisms of IP in India.
- Analyze recent national and global trends in intellectual property rights.

Course Learning Outcomes

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

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

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

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

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

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

Course Objectives

This course intends to cover

- Basics of starting and managing entrepreneurial ventures.
- Tools for planning, funding, and entrepreneurial growth.

Course Learning Outcomes

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

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

Ability Enhancement Compulsory Course - II: Entrepreneurship Development

Unit	Content	No. of Hours
I	**Entrepreneurship:** Meaning of Entrepreneurship - Characteristics, Functions and Types of entrepreneurs - Intrapreneur vs. Entrepreneur - Need for Entrepreneurship in economic development - Contribution to GDP, Employment, Innovation.	5
II	**Entrepreneurial Motivation:** Meaning - Need for Achievement Theory - Risk-taking Behaviour - Innovation and Entrepreneur - Economic & non-economic factors affecting entrepreneurial growth.	5
III	**Business Ideas:** Sources of Business Ideas & Opportunity Identification - Idea generation techniques (Brainstorming, Design Thinking). Business incubation - Technical Assistance for small business - Preparation of Feasibility Reports, Legal Formalities and Documentation	7
IV	**Business Plan:** Meaning and importance of Business Plan - Structure and components - Market Study.	7
V	**Entrepreneurial finance:** Sources of finance (Bank, Angel investors, Venture Capital, Crowdfunding, Mudra Loans) - Institutional support to entrepreneurs (DIC, KVIC, EDII and MSME).	6
	Total Hours	**30**
Text Books		
1	C.B. Gupta and N.P. Srinivasan (2020), Entrepreneurship Development, Sultan Chand and Sons.	
2	Dr. Vasant Desai and Dr. Kulveer Kaur (2021), Entrepreneurship Development and Management, Himalaya Publications.	
Reference Books		
1	Dr. Jayashree Suresh (2021), Entrepreneurial Publications, Margham Publications	
2	S S Khanka (2020), Entrepreneurial Development, Sultan Chand and Sons, New Delhi.	
Web Resources (Swayam/NPTEL)		
1	https://onlinecourses.nptel.ac.in/noc25_mg95/preview	

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

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

Question Paper Pattern

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

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

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

Examination Pattern

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

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

Max Marks	Marks for		Components for CIA				
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	50x1=50

Semester 3

Semester - 3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours /Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM31L	I	Language - I	Tamil - III	4	3	25	75	100	3
25HIN31L	I		Hindi - III						
25MAL31L	I		Malayalam - III						
25FRE31L	I		French - III						
25ENG32L	II	Language - II	English - III	4	3	25	75	100	3
25BCO33C	III	Core - V	Corporate Accounting -I	6	3	25	75	100	4
25BCO34C	III	Core - VI	Company Law and Secretarial Practice	6	3	25	75	100	4
25BCO35P	III	Core Lab - III	Financial Technologies in Business Operations Lab	4	3	40	60	100	2
25BCO36A	III	Allied - III	Principles of Marketing	4	3	25	75	100	3
25BCO37S	III	SEC - I	Corporate Communication	2	3	25	75	100	2
25BAT3FC	IV	FC - III	Basic Tamil	-	2	50	-	50	2
25ADT3FC			Advanced Tamil						
25IKS3FC			Indian Knowledge Systems (IKS)*						
25MOO3AE	IV	AECC - III	Online Course - MOOC	-	-	50	-	50	2
			Total	**30**				**800**	**25**

Part -I : Language - I - Tamil - III

(All the Undergraduate Programmes)

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

Course Objectives

The Course intends to cover

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

Course Learning Outcomes

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

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

Language - I: Part - I : Tamil - III

பயன்பாட்டுத் தமிழ்

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

Reference Books

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

Part - I: Language - I: Hindi - III

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

Course Objectives

The Course intends to

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

Course Learning Outcomes

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

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

Part - I: Language - I - Hindi - III

Unit	Content	No. of Hours
I	Poetry:Kavya Tharang - by Dr. Niranjan Pracheen Kavitha 1. Mahatma kabeer - sakhi & padh (2) 2. Goswamy tulsidas - pad(4) 3. Mahatma soordas- pad(3) 4. Kavivar rahim - dohe(6)	12
II	Modern Poetry : Kavya Tharang- by Dr. Niranjan 1. Nirjar - Mythili sharan gupth 2. Parichay - Ramdhari singh Dinkar 3. Prethibimb - Sumithra nandan Panth 4. Kavi kaha ththa - Sooryakanth Tripati Nirala 5. Kah de mam Kya ab dekoon - Mahadevi varma 6. Kanu ke prathi - Darmveer Bharathi 7. Loha ka swad - Dhumil 8. Bhanth Kidikkiyon ki Takrahat - Gorakh pande	12
III	History of Hindi Literature :(Tippaniyan) 1. Bhakthi kal ka samanya parichaya (Kabeer, Jaysi, Soor, Thulsi, Meera, Raskhan, Rahim)	12
IV	Ras Chad & Alankar: 1. Srungar & veer Ras 2. Anupras & Upama 3. Dhoha & Rola	12
V	Translation : English-Hindi only 1. Anuvadh Abhyas - III (16-30 Lessons Only)	12
	Total Hours	**60**

Text Books	
1.	Kavya Tharang - by Dr. Niranjan, Jawahar Pusthakalay, Sadar Bazaar,Mathura U.P.281001.
2.	Anuvadh abyas-III,Dakshin Bharath Hindi Prachar Sabha Chennai - 17.
Reference Books	
1.	Hindi sahithya ka saral ithihaas,by Rajnath sharma, vinod pustak mandir, agra-282
2.	Kavya Pradeep Rambadri Shukla, Hindi Bhavan, 36, Tagore Town, Allahabad - 211 002.

Part - I: Language - I: French - III

Course Code	Course Name	Category	Hours / Week	Credits
25FRE31L	French - III	Language - I	4	3

Course Objectives

The Course intends to

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

Course Learning Outcomes

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

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

Part - I: Language - I - French - III

Unit	Content	No. of Hours
I	Vendre Et Acheter pg (82-92) Grammaire: pg(156-160)	12
II	Communication(pg 93-97) Grammaire: pg(161-162)	12
III	Tout Le Monde s'amuse(pg 98-100) Grammaire: pg(163)	12
IV	Mots Et Expressions(pg 101-107) Grammaire: pg(164-167)	12
V	Communication(pg 108-120) Grammaire: pg(168-171)	12
Semester III Portions from Textbook « Nouvelle Génération A1» : UNITÉ 5, UNITÉ 6(Pg 82-120) Cahier d'exercices (Pg156-171)		
	Total Hours	**60**

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

Language-II: Part - II: English -III

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

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

Part II - Language II: English III

Unit	Content	No. of Hours
I	**Biographies : Patriotism** 1. Nehru - AF Toynbee 2. Martin Luther King - R N Roy 3. C.V. Raman - H. Kusumakar	12
II	**Renowned Speeches : Empowerment** 1. UN Youth Assembly Speech - Malala Yousafzai 2. Give Us a Role Model - A.P.J. Kalam 3. Inaugural Address Nelson Mandela	12
III	**Grammar** 1. Sentence Structure 2. Types of Sentences (Declarative, Interrogative, Imperative, Exclamatory), Transformation of Sentences 3. Active Voice and Passive Voice 4. Direct and Indirect Speech	12
IV	**Listening and Speaking Skills:** 1. **Group Discussion**: Structure of Group Discussion , Types of Group Discussion, Phrases for participating in a Group Discussion,Do's and Don'ts in a Group Discussion. 2. **Group Dynamics (Nonverbal and Behavioural Aspects)**: Body Language, Personal Appearance, Posture, Gestures, Facial Expression, Eye Contact, Space Distancing 3. **Paralinguistic Cues:** Tone, Pitch, Volume, Speed (rate of speech), Pauses, Stress and Intonation.	12
V	**Reading and Writing Skills : Digital Communication** 1. **Reading and Understanding Digital Texts**: Skills for Analysing Digital Texts (connotative and denotative skills). 2. **Introduction to Digital Writing**: Types of Digital Writing, Website content, Blog Writing, Social Media Writing, SEO Writing, Review and Opinion Writing 3. Editing Digital Content, Digital Integrity and Ethics in Writing.	12
	Total Hours	**60**

Reference Books

1.	Rengasamy, P. Ed.(2012). Paths of Glory An Anthology of Biographies. Macmillan Publishers India Ltd.
2.	Yousafzai, M. (2013, July 12). Speech at the United Nations Youth Assembly. United Nations. https://www.un.org/en/events/malalayousafzaispeech
3.	A.P.J. Abdul Kalam.(2012). Ignited Minds - Unleashing the Power within India. Penguin Books.
4.	Mandela, N. (1994). Inaugural Address. In Long Walk to Freedom. Little, Brown and Company.
5.	Raymond Murphy. (2016). English Grammar in Use : A Self-study Reference and Practice Book for Intermediate Learners of English. Cambridge University Press.
6.	Kumar, S.,&Lata, P. (2018). Communication Skills:A Workbook. Oxford University Press India.
7.	Mitra, B. K. (2012).Personality Development and Soft Skills (3rd ed.).Oxford University Press India.
8.	Butterfield, J. (2023). Written Communication: Soft Skills for a Digital Workplace (3rd ed.). Cengage India.

Web Resources (Swayam / NPTEL)

1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_hs08

Course Code	Course Name	Category	Hours/Week	Credits
25BCO33C	Corporate Accounting - I	Core - V	6	4

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO - PLO Mapping

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

Core - V: Corporate Accounting - I

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

Course Code	Course Name	Category	Hours / Week	Credits
25BCO34C	Company Law and Secretarial Practice	Core - VI	6	4

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO - PLO Mapping

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

Core - VI: Company Law and Secretarial Practice

Unit	Content	No. of Hours
I	**Formation of Companies:** Meaning - Promoters - Functions - Duties of Promoters. **Incorporation**: Meaning - Certificate of Incorporation. **Memorandum of Association:** Meaning - Purpose - Alteration of Memorandum - Doctrine of Ultra Vires. **Articles of Association:** Meaning - Forms - Contents - Alteration of Article - Relationship between Articles and Memorandum - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management. **Prospectus**: Definitions - Contents - Deemed Prospectus - Misstatement in Prospectus. **Kinds of Shares and Debentures.**	20
II	**Directors:** Appointment of Directors - Women Directors - Independent Directors - Qualification and Disqualification of Directors - Director's Remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors - Removal of Directors.	18
III	**Winding up:** Meaning, **Modes of Winding up**: Compulsory Winding Up by the Court - Voluntary Winding Up - Types of Voluntary. **Winding Up:** Members Voluntary Winding Up - Creditors Voluntary Winding Up -Winding Up Subject to Supervision of the Court - Consequences of Winding up (General).	18
IV	**Company Secretary:** Meaning of Secretary - Types - Positions - Qualities - Qualifications - Appointments- Powers - Rights - Duties - Liabilities of a Company Secretary - Role of a Company Secretary - Dismissals.	16
V	**Meetings:** Meaning, **Kinds of Company Meetings:** Board of Directors Meeting - Statutory Meeting - Annual General Meeting - Extra Ordinary General Meeting - Proxy. **Duties of a Company Secretary to all the Company Meetings:** - Drafting of Correspondence relating to the Meetings - Notices - Agenda - Preparation of Chairman's Speech - Writing Up of Minutes.	18
	Total Hours	**90**
Text Books		
1.	Kapoor.G.K. and Sanjay Dhamija, (2026), Company Law, (28th ed.), Taxmann Publications Private Limited, New Delhi.	
2.	Kapoor.N.D. (2025), Elements of Company Law (Companies Act and Amendment upto 2020/2023), (32nd Revised ed.), Sultan Chand and Sons, New Delhi.	
3.	Padma.T., and Rao. K.P.C., (2023), The Principles of Company Law, ALT Publications, Hyderabad.	
Reference Books		
1.	Anil Kumar (2025), Company Law (14th ed.), Taxmann Publications Private Limited, New Delhi.	
2.	Abdul Gafoor, P. M. S., & Thothadri, S. (2017), Company Law and Secretarial Practice, (2nd Revised ed.), Vijay Nicole Imprints Limited.	
Web Resources (Swayam/NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/imb26_mg111/preview	
2.	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini25_lw20	

Course Code	Course Name	Category	Hours/Week	Credits
25BCO35P	Financial Technologies in Business Operations Lab	Core Lab - III	4	2

Ex. No.	List of Exercises	No. of Hours
1	Write a program to add a vendor and generate a purchase voucher in Zoho Books.	5
2	Write a program to add a customer and generate a sales invoice in Zoho Books.	5
3	Write a program to generate a financial report and dashboard using Zoho Books.	5
4	To import, transform, and clean business data using Power Query in Power BI, making it analysis-ready for visualization and insights.	5
5	To create an interactive and visually informative business report in Power BI using cleaned data, enabling users to explore key business metrics through charts, tables, and slicers.	7
6	To segment customers by transforming and aggregating business data using Unpivot and Group By techniques in Power BI, and to visually analyze customer segments for strategic decision-making.	7
7	To design an interactive dashboard in Power BI using KPI indicators and card visuals to effectively display and monitor key business performance metrics	6
8	To develop an interactive Power BI dashboard using slicers and filters that allows users to dynamically analyze market trends, customer segments, and regional performance.	7
9	To create various visualization operations on data in Tableau. Some of them are bar chart, histogram, bubble chart, gnat chart, scatter plot, heat map etc.	6
10	ABC Financial Services Ltd. provides loan and investment services. Using Tableau, analyze the financial performance by creating calculated fields and custom metrics.	7
	Total Hours	**60**

Text Books

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

Reference Books

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

Web Resources (Swayam/NPTEL)

1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg113

Course Code	Course Name	Category	Hours / Week	Credits
25BCO36A	Principles of Marketing	Allied - III	4	3

Course Objectives

The course intends to cover

- Marketing concepts, advantages, scope and evolution of marketing.
- Marketing mix, consumer behaviour, product, pricing and sales forecasting concepts.
- Promotion, distribution channels, competitive strategies and recent trends in marketing.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the fundamental concepts, functions, and evolution of marketing.	K1- K2
CLO2	Understand the role of marketing within a firm and its relationship with other functional areas of business.	K2
CLO3	Apply marketing tools and techniques in different decision - making areas.	K3
CLO4	Apply different types of advertising media in marketing strategies.	K3
CLO5	Analyse the global market environment and recent trends in marketing.	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse.		

CLO - PLO Mapping

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

Allied - III: Principles of Marketing

Unit	Content	No. of Hours
I	**Introduction to Marketing:** Meaning and Definition - Functions of Marketing - Evolution of Marketing concepts - Marketing Orientation - Innovations in Modern Marketing. **Marketing Management:** Definitions - Functions of Marketing Management - Role and Importance of Marketing - Classification of Markets - Niche Marketing - Definition & Characteristics of Niche Marketing - Local Marketing - Green Marketing.	12
II	**Market Segmentation:** Concept - Benefits - Types of Market Segmentation - Geographic - Demographic - Psychographic - Behavioural. **Consumer Buying Decision Process**: Introduction to Consumer Behaviour. Purchase Decision - Post Purchase Behaviour.	12
III	**Marketing Mix**: Definition - Concept of Marketing Mix. **Product:** Meaning - Classification of Products - Factors influencing Product Mix - Stages of New Product Development - Product Life Cycle (PLC). **Pricing**: Meaning, Definition, Objectives of Pricing - Factors Influencing Pricing - Kinds of Pricing - Factors affecting changes in Price.	12
IV	**Promotion:** Communication Mix - Communication Process - Advertising Media and its kinds - Sales Promotion. Personal Selling: Classification of Salesmanship. **Physical Distribution:** Meaning - Functions of Channels of Distribution- Types of Channels - Channel of Distribution for Consumer Goods - Channels of Distribution for Industrial Goods. **Sales Forecasting**: Definition - Methods - Criteria for Good Forecasting.	12
V	**Competitive Analysis and Strategies:** Balancing Customer and Competitor Orientations - Global Market Environment. **Social Responsibility and Marketing Ethics**: Citizen and Publications Regulation - Recent Trends in Marketing - E-Marketing - Quick Marketing - E-Tailing - AI in Marketing Consumerism.	12
	Total Hours	**60**

Text Books

1. Kotler, P, Armstrong, G, Balasubramanian. S (2023), Principles of Marketing, (19th revised ed.) Pearson Higher Ed., New Delhi.
2. Kapoor, N. D. (2021), Principles of Marketing, (2nd revised ed.). PHI Learning Private Ltd. New Delhi.
3. Nair, R. N, Nair, S. R. (2018), Marketing, Sultan Chand & Sons, New Delhi.

Reference Books

1. Sharma, K, Aggarwal, S. (2024), Principles of Marketing, (3rd Revised ed.), Taxmann Publications Pvt. Ltd., New Delhi.
2. Jayasankar, J, (2013), Marketing Management, (2nd Revised ed.), Margham Publications, Chennai.
3. Assael, H, (2009), Consumer Behaviour and Marketing Action, (5th Revised ed.), South Western College Publishing, Mumbai.

Web Resources (Swayam / NPTEL)

1. https://onlinecourses.swayam2.ac.in/nou21_cm01/preview
2. https://onlinecourses.nptel.ac.in/noc22_mg109/preview

Course Code	Course Name	Category	Hours / Week	Credits
25BCO37S	Corporate Communication	SEC - I	2	2

Course Objectives

The course intends to cover

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

Course Learning Outcomes

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

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

CLO - PLO Mapping

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

SEC - 1: Corporate Communication

Unit	Content	No. of Hours
I	**Fundamentals of Corporate Communication**: Meaning and Definition - **Types:** Formal & Informal, Oral & Written - Importance of Effective Communication - Barriers to Communication - Principles of Effective Communication.	5
II	**Business Letter Writing and Correspondence:** Meaning - Need and Functions of Business Letter - Layout of Business Letter. **Types of Letters:** Order Letter - Execution of Order - Credit Enquiry - Collection Letter.	7
III	**Banking & Insurance Correspondence:** Introduction to Banking Correspondence - **Types:** Form Letters & Individual Letters. **Insurance Correspondence:** Life Insurance Letters - Fire Insurance Letters - Marine Insurance Letters.	6
IV	**Secretarial Correspondence**: Meaning - **Classification:** Correspondence with directors - Correspondence with shareholders, Correspondence with the office staff.	5
V	**Report Writing & Other forms of Communication**: Meaning and Types of Reports - Structure of a Business Report - Agenda and Minutes of Meeting - **Modern Communication Tools**: Microsoft Teams, Google Workspace, Email Communication, Video Conferencing, Websites & Internet usage in business.	7
	Total Hours	**30**
Text Books		
1.	Rajendra Pal Korahill, (2017), Essentials of Business Communication, Sultan and Chand Sons.	
2.	Ramesh, MS, & Pattanshetti C.C, (2021), Business Communication, R. Chand & Company, New Delhi.	
Reference Books		
1.	Rodriquez M V, (2013), Effective Business Communication Concept, Vikas Publishing Company, Coimbatore.	
Web Resources (Swayam / NPTEL)		
1.	https://onlinecourses.swayam2.ac.in/imb19_mg14/preview	
2.	https://nptel.ac.in/courses/109104031	

Part - IV - Foundation Courses

(All the Undergraduate Programmes)

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

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

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

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

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

Max Marks	Marks for		Components for CIA						
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	50x1=50

Components of Internship (Internal Assessment Only)

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

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

Semester - 4

Semester - 4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
25TAM41L	I	Language-I	Tamil - IV	4	3	25	75	100	3
25HIN41L	I		Hindi - IV						
25MAL41L	I		Malayalam - IV						
25FRE41L	I		French - IV						
25ENG42L	II	Language - II	English - IV	4	3	25	75	100	3
25BCO43C	III	Core -VII	Corporate Accounting - II	6	3	25	75	100	4
25BCO44C	III	Core - VIII	Business Finance	4	3	25	75	100	3
25BCO45P	III	Core Lab - IV	Fintech Advanced Applications and Emerging Trends Lab	4	3	40	60	100	3
25BCO46A	III	Allied - IV	Business Mathematics and Statistics	4	3	25	75	100	3
25BCO47P	III	SEC Lab - I	Business Documentation in Practice Lab	2	3	40	60	100	2
25QUA4AE	IV	AECC - IV	Quantitative Aptitude	2	2	-	50	50	2
25EXC4LA	V	Extra-Curricular and Co - curricular	Liberal Arts	-	-	50	-	50	2
Total				**30**				**800**	**25**

Course Code	Course Name	Category	Hours / Week	Credits
25TAM41L	Tamil - IV	Language - I	4	3

Course Objectives

The Course intends to cover

- தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுகளை எதிர்கொண்டு வேலைவாய்ப்பினைப் பெறும் வகையில் மாணவர்களைத் தயார்படுத்துதல்.
- நீதி இலக்கியங்கள் மற்றும் ஒளவையார் பாடல்களின் வழியாக வாழ்வியலுக்குத் தேவையான அறநெறிகளையும், ஒழுக்க விழுமியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- தமிழுக்குத் தொண்டாற்றிய சான்றோர்கள், கவிஞர்கள் மற்றும் விடுதலைப் போராட்ட வீரர்களின் இலக்கிய, சமூகப் பங்களிப்புகளை எடுத்துரைத்தல்.
- அடிப்படைத் தமிழ் இலக்கண விதிகளையும் சொல் அமைப்புகளையும் அறிமுகம் செய்து, பிழையற்ற மொழிப் பயன்பாட்டை உருவாக்குதல்.
- திணை மற்றும் பால் அடிப்படையிலான சொற்பயன்பாட்டையும், மரபுசார்ந்த வினைகளையும் கற்பித்து, சரியான தொடரமைப்பை உருவாக்க வழிகாட்டுதல்.
- வாசிப்புப் புரிதலை மேம்படுத்துதல், மரபுசார் தொடர்களின் பொருளை விளக்குதல் மற்றும் எளிய ஆங்கிலச் சொற்களைத் தமிழாக்கம் செய்யப் பயிற்றுவித்தல்.

Course Learning Outcomes

On the successful completion of the course,

CLO	CLO Statements	Knowledge Level
CLO1	மாணவர்கள் பதினெண்கீழ்க்கணக்கு நூல்களின் வாழ்வியல் உண்மைகளைப் புரிந்து, சமுதாயத்தில் ஒழுக்கத்தோடும் நற்பண்புகளோடும் வாழும் நெறியைக் கற்றுக் கொண்டு பின்பற்றுவர்.	K2
CLO2	மாணவர்கள் தமிழ் அறிஞர்களின் ஆளுமை மிக்க வாழ்வியல் நெறிகளை உணர்ந்து, மொழிப்பற்று, தேசப்பற்று மற்றும் படைப்பாற்றல் மிக்கவர்களாக செயல்படுவர்.	K2
CLO3	மாணவர்கள் எழுத்து மற்றும் சொல் வேறுபாடுகளைப் புரிந்து, பிழையின்றி எழுதவும் பேசவும் கற்றுக்கொள்வர்	K3
CLO4	மாணவர்கள் வாக்கியங்களில் திணை வழு, பால் வழு ஆகியவற்றைத் தவிர்த்து, மரபுச் சொற்களைச் சரியான சூழலில் கையாளும் ஆளுமை மிக்கவர்களாகத் திகழ்வர்.	K3
CLO5	மாணவர்கள் பத்திகளைப் படித்துப் புரிந்து விடையளிப்பர். பழமொழிகளின் பொருளை உணர்ந்து, அன்றாடப் பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்களைக் கையாள கற்றுக்கொள்வர்.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply		

Part - I: Language - I தமிழ் – IV

Unit	Content	No. of Hours
I	**இலக்கிய வரலாறு** 1. நாலடியார் 2. பழமொழி நானூறு 3. திரிகடுகம் 4. இன்னா நாற்பது 5. சிறுபஞ்சமூலம் 6. ஔவையார் பாடல்கள்	12
II	**தமிழ் அறிஞர்களும், தமிழ்த்தொண்டும்** 1. உ.வே.சாமிநாத ஐயர் 2. வீரமாமுனிவர் 3. டி.கே.சிதம்பரனாதர் 4. கண்ணதாசன் 5. வேலுநாச்சியார் 6. நாமக்கல் கவிஞர்	12
III	**இலக்கணம்** 1. குறில், நெடில் வேறுபாடு 2. சுட்டெழுத்துக்கள் 3. வினா எழுத்துக்கள் 4. இனவெழுத்துக்கள் 5. ஒருமைப் பன்மை அறிதல் 6. ஓரெழுத்து ஒருமொழி	12
IV	**திணை மரபு மற்றும் பால் மரபு** 1. உயர்திணை 2. அஃறிணை 3. ஆண்பால் 4. பெண்பால் 5. பலர்பால் 6. வினைமரபு	12
V	**வாசித்தல், புரிந்து கொள்ளும் திறன் மற்றும் எளிய மொழி பெயர்ப்பு** **வாசித்தல்**: கொடுக்கப்பட்ட பத்தியை வாசித்து கேட்கப்பட்ட வினாக்களுக்கு சரியான விடையைத் தேர்ந்தெடுத்தல். **புரிந்துகொள்ளும் திறன்:** உவமைத் தொடரின் பொருளறிதல், மரபுத்தொடரின் பொருளறிதல், பழமொழிகள் பொருளறிதல். **எளிய மொழி பெயர்ப்பு:** ஆங்கிலம் மற்றும் பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்கள் அறிதல், பயன்பாட்டில் உள்ள ஆங்கிலச் சொற்களை மொழிபெயர்த்தல்.	12
	Total Hours	**60**

Reference Books	
1	வரதராசன் மு. (2021, 34-வது பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதமி பதிப்பு.
2	டாக்டர் தமிழண்ணல், (2010, 26-ம் பதிப்பு), புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம்.
3	பேரா. முனைவர் பாக்கியமேரி, (2022, 6-ம் பதிப்பு), வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, நியூசெஞ்சுரி புக் ஹவுஸ்(பி). லிட்.
4	பாலசுப்பிரமணியம் சி. (2016, 27-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, சாரதா பதிப்பகம்.
5	டாக்டர் பூவண்ணன், (2019, முதல் பதிப்பு), தமிழ் இலக்கிய வரலாறு, வர்த்தமான் பதிப்பகம்
6	பேராசிரியர்.விமலானந்தம் மது.ச. (2017, முதல் பதிப்பு), தமிழ் இலக்கிய வரலாறு, பாரி நிலையம்
7	விஜயராகவன், முனைவர் கண்ணன் கு. (2018, முதல் பதிப்பு), தமிழ் இலக்கியம் இலக்கணம் வரலாறு, பாவை பப்ளிக்கேஷன்.
8	முனைவர் இராசா கி. (2019, 4-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, நியூ செஞ்சுரி புக் ஹவுஸ் (பி). லிட்.
9	முனைவர் அருணாச்சலம் மு. (2017 6-ம் பதிப்பு), தமிழ் இலக்கிய வரலாறு, அருண் பதிப்பகம்.
10	குமரன் கோ (2010, , முதல் பதிப்பு), தமிழ் இலக்கணம் எளிய அறிமுகம், சந்தியா பதிப்பகம்.

Course Code	Course Name	Category	Hours / Week	Credits
25HIN41L	Hindi - IV	Language - I	4	3

Course Objectives

The course intends to cover

- Contemporary drama contents of Hindi literature.
- Novels and its techniques.
- Litigation messages in Hindi and news on speech techniques
- Article writing and Translation of text

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the text styles and grammatical elements	K1, K2
CLO2	Develop an interest in the appreciation of short stories	K3
CLO3	Use Lokokti and Muhavare appropriately in Hindi communication.	K3
CLO4	Develop essays on general topics in Hindi.	K3
CLO5	Translate passages between Hindi and English.	K3
K1 - Remember; **K2 -** Understand; **K3 -** Develop, Use, Translate		

Part - I: Language - I Hindi - IV

Unit	Content	No. of Hours
I	Drama: Dhuvasaminy By Jayashankar Parsad	12
II	Novel - Nirmala - Premchand	12
III	Lokkothi & Muhavare - Naveen Hindi Vyakaran (Selected Lokkokthi -10 & Muhavare-10)	12
IV	General Essay :Aadarsh Nibandh	12
V	Translation : Hindi-English Only Anuvadh Abhyas - III (16-30 Lessons Only)	12
	Total Hours	**60**
Text Books		
1	Jayashankar Prasad(2015), Dhuvasaminy - Drama, Dakshin Bharath Hindi Prachar Sabha, Chennai.	
2	Premchand (2015), Nirmala - Novel - Rajkamal Prakashan,1B Nethaji Subash Marg, New Delhi.	
Reference Books		
1.	Rajnath Sharma , Hindi Sahithya Ka Saral Ithihaas by, Vinod Pustak Mandir, Agra.	
2	Kavya Pradeep Rambadri Shukla, Hindi Bhavan, 36, Tagore Town, Allahabad.	

Course Code	Course Name	Category	Hours / Week	Credits
25MAL41L	Malayalam - IV	Language - I	4	3

Course Objectives

The course intends to cover

- Knowledge of contemporary drama contents of Malayalam literature
- Screen play and its techniques.
- Drama and express criticism about it and the ability to express social thoughts will improve
- Litigation messages in Malayalam and news on speech techniques
- Article writing and creative skills.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the themes and characters of the screenplay.	K1, K2
CLO2	Relate the narrative elements to the development of the screenplay.	K2
CLO3	Create interest in art literature courses	K3
CLO4	Apply dramatic techniques to interpret the conflicts in the play.	K3
CLO5	Present the thematic significance of the play through its dramatic elements.	K3
K1 - Remember; **K2** - Understand; **K3** - Relate, Create, Apply, Present		

Part - I: Language - I Malayalam - IV

Unit	Content	No. of Hours
I	Screen Play - Perumthachan	12
II	Screenplay - Perumthachan	12
III	Drama - Saketham	12
IV	Drama - Saketham	12
V	Drama - Saaketham	12
	Total Hours	**60**

Text Books

1	Perumthachan - M.T.VasudevanNair,DC Books
2	Saketham - C.N.SreekandanNair,DC Books.

Reference Books

1	Malayala Nataka Sahithya Charithram. G Sankara Pillai (Kerala Sahithya Akademi, Trissur)
2	Malayala NatakaSahithya Charithram, Vayala Vasudevan Pillai (Kerala SahithyaAkademi Thrissur).
3	Natakam- Oru Patanam (C.J. SmarakaPrasanga Samithi, Koothattukulam)
4	Natakaroopacharcha, Kattumadam Narayanan (NBS, Kottayam)
5.	Chalachithra sameeksha - Vijayakrishanan.
6.	Cinemayude Paadangal Visakalanavum Veekshanavum - Jose-K.Manual.

Course Code	Course Name	Category	Hours / Week	Credits
25FRE41L	French - IV	Language - I	4	3

Course Objective

The course intends

To communicate during easy or habitual tasks requiring a basic and direct information exchange on familiar subjects to use simple words to describe his or her surroundings and communicate immediate needs

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Comprehend the grammatical structures in various genres	K1, K2
CLO2	Understand the text styles and poetical elements	K2
CLO3	Develop an interest in the appreciation of literature	K3
CLO4	Discuss and respond to content of a reading passage	K3
CLO5	Apply vocabulary and grammatical structures	K3
K1 - Remember; **K2 -** Comprehend, Understand; **K3 -** Develop, Discuss, Apply		

Part - I: Language - I : French - IV

Unit	Content	No. of Hours
I	Etape 5 (Lecons 1 - 3)	12
II	Etape 6 (Lecons 1 - 3)	12
III	Etape 7 - Leçons 1 - 2	12
IV	Etape 7 - Leçon 3 Etape 8 - Leçon 1	12
V	Etape 8 - Leçons 2 - 3	12
Etapes 5 to 8, Pages 63 to 114		
	Total Hours	**60**

Text Book

1.	Himber, C., Brillant, C., & Erlich, S. (n.d.). Adomania 2: Méthode de français. Hachette FLE, GOYAL Publishers and Distributors Pvt Ltd, New Delhi.

Reference Books

1.	Loiseau, Y., & Mérieux, R. (n.d.). Latitudes 1. French and European Publications, Goyal publishers and distributors Pvt Ltd, New Delhi

Web Resources (NPTEL/Swayam)

1.	https://swayam.gov.in/nd2_cec19_lg04/preview

Course Code	Course Name	Category	Hours / Week	Credits
25ENG42L	English - IV	Language - II	4	3

Course Objectives

The course intends to cover

- The Shakespearean soliloquies through understanding the psychological phenomena and morality of the characters.
- The social issues, values and justice through themes, characters, conflicts in one-act plays.
- The essential grammar rules, sentence structures, punctuation, and its usage in English.
- Vocabulary skills, sentence ordering abilities, and core professional writing skills for career readiness.
- Reading comprehension and effective writing skills through understanding, organizing, summarizing, and expressing ideas clearly.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the psychology of the characters by reflecting on emotions and well-being based on the soliloquies.	K1, K2
CLO2	Imbibe human values like social justice, gender equality and empathy in real - life.	K2
CLO3	Construct grammatically correct sentences using appropriate grammatical structures, capitalization and punctuation.	K3
CLO4	Compose effective career communication using appropriate vocabulary, language conventions and professional correspondence skills.	K3
CLO5	Prepare coherent written responses by organising, summarising and presenting information from diverse texts.	K3
K1 - Remember; **K2** - Understand, Imbibe; **K3** - Construct, Compose, Prepare		

Part II: Language II - English - IV

Unit	Content	No. of Hours
I	**Shakespearean Soliloquies - Human Conflicts and well-being** 1.1. All The World's A Stage by Jacques in As You Like It 1.2. To Be or Not To Be by Hamlet in Hamlet 1.3. The Raven Himself is Hoarse by Lady Macbeth in Macbeth	12
II	**One Act Play - Social Justice** 2.1. Trifles - Susan Glaspell 2.2. Mine Eyes Have Seen - Alice Dunbar-Nelson 2.3. They That Sit in Darkness - Mary Burrill	12
III	**Grammar** 3.1. Infinitives, Concord, Gerunds, Participles, Regular and Irregular Verbs, Question Tags 3.2. Phrases and Clauses, Synthesis of Sentences 3.3. Simple, Compound and Complex Sentences 3.4. Capitalization and Punctuations.	12
IV	**English Language and Career Communication Skills** 4.1. **Language and Vocabulary Skills:** British and American English, Figures of speech, Jumbled sentences, Rearranging the right order of sentences, Making queries, Inferences, Idioms & Phrases, Phrasal verbs. 4.2. **Professional Correspondence for Careers:** Job Application Letters, Covering Letters, CV/Resume Preparation.	12
V	**Reading and Writing Comprehension** 5.1. **Reading Comprehension:** Introduction to Reading Strategies - Comprehending various types of texts and question - Strong question, Weak question, Match the following, Multiple choice, Identifying information, Sentence Completion**,** Ascertainment of facts 5.2**. Writing Comprehension:** Understanding the Topic - Organising Ideas - Sentence and Paragraph Construction - Types of Paragraphs - Description, Sequence, Comparison and Contrast, Cause and Effect, Persuasion, Argumentation - Writing opinion pieces on travel, food, film and book reviews - Summarizing Information.	12
	Total Hours	**60**

Unit Mapping with SDGs

Units	Primary SDG
Unit - I: Shakespearian Soliloquies - Human Conflicts and well-being	SDG 3, 4
Unit - II: One Act Play - Social Justice	SDG 5, 16
Unit - V: Reading and Writing Comprehension	SDG 4

Reference Books

1.	Burrill, M., (1918), They That Sit in Darkness, 1st ed., The Birth Control Review.
2.	Dunbar -Nelson, A., (1918), Mine Eyes Have Seen, 1st ed., Mint Editions.
3.	Glaspell, S., (1916), Trifles, 1st ed., Gyan Publishing House.
4.	Kumar, S., & Pushp Lata, (2011), English Language and Communication Skills for Engineers, 1st ed., Oxford University Press.
5.	Kumar, S., & Pushp Lata., (2015), Communication Skills: A Workbook, 2nd ed., Oxford University Press.
6.	Shakespeare, W., (1998), The Complete Works of William Shakespeare, 1st ed., Wordsworth Editions.
7.	Wren, P. C., & Martin, H., (2016), High School English Grammar and Composition, 36th ed., S. Chand Publishing.

Web Resources (Swayam / NPTEL)

1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec24_lg01

Course Code	Course Name	Category	Hours / Week	Credits
25BCO43C	Corporate Accounting - II	Core - VII	6	4

Course Objectives

The course intends to cover

- Accounting procedures for amalgamation, absorption and external reconstruction, methods of purchase consideration and AI-applications along with ethical practices and Indian values in corporate restructuring.
- Accounting treatment for alteration of share capital and internal reconstruction with ethical practices for sustainable capital restructuring.
- Preparation of financial statements of banking companies with schedules.
- Holding and subsidiary companies, legal requirements and preparation of consolidated financial statements.
- Double account system, accounting standards and financial reporting practices with awareness of AI applications, green washing and sustainable financial reporting.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the accounting treatment for amalgamation, absorption and external reconstruction with AI applications and ethical practices.	K1, K2
CLO2	Alter the share capital for internal reconstruction.	K3
CLO3	Prepare financial statements of banking companies with relevant schedules for reporting advances, investments and non-performing assets.	K3
CLO4	Prepare consolidated balance sheets of holding and subsidiary companies.	K3
CLO5	Prepare financial statements under the double account system and apply relevant accounting standards for sustainable financial reporting.	K3
K1 - Remember; **K2** - Understand; **K3** -Alter**,** Prepare.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5	Primary SDG
CLO1	2	2	2	2	3	SDG 8
CLO2	3	3	3	3	3	SDG 8
CLO3	2	3	2	2	2	-
CLO4	2	2	2	2	2	-
CLO5	3	3	2	2	3	SDG 12
3 - Substantial (high)		**2** - Moderate (medium)		**1** - Slight (low)		

Core –VII : Corporate Accounting - II

Unit	Content	No. of Hours
I	**Amalgamation, Absorption and External Reconstruction:** Concepts, Legal formalities and accounting treatment. **Purchase Consideration**: Lump sum method, Net assets method, Net payment method, Intrinsic value method. Types of Amalgamation (Excluding inter-company holdings) - Absorption - External Reconstruction - Difference between Amalgamation, Absorption and External Reconstruction - AI applications in financial analysis and valuation - Ethical practices and Indian values in corporate restructuring.	18
II	**Alteration of Share Capital and Internal Reconstruction:** Meaning, Different kinds of Alteration of share capital and the necessary accounting entries - Modes of Alteration - Internal Reconstruction - Conversion of stock - Increase and Decrease of capital - Reserve Liability - Capital Restructuring for Sustainable Growth - Ethical consideration in protecting shareholder interests.	18
III	**Accounting of Banking Companies:** Introduction - Business of Banking Companies - Preparation of Profit and Loss account and Balance sheet with relevant schedules (new format only) - Rebate on bills discounted - Classification of Advances - Classification of Investments - Non-Performing Assets.	18
IV	**Holding Company:** Meaning and definition of Holding and Subsidiary company - Legal Requirements relating to Presentation of Accounts - Preparation of Consolidated Balance sheet (Excluding Inter-Company Holdings).	18
V	**Double Account System & Indian Accounting Standards:** Statement of Accounts for Electricity Companies - Treatment of Repairs and Renewals - Indian Accounting Standards - Financial reporting practice - AI Applications in Financial Reporting - Green washing and Sustainable Financial Reporting.	18
	Total Hours	**90**

Unit Mapping with SDGs

Units	Primary SDG
Unit I: Amalgamation, Absorption & External Reconstruction	SDG 8
Unit II: Capital Restructuring for Sustainable Growth	SDG 8
Unit V: Green washing and Sustainable Financial Reporting	SDG 12

Text Books

1.	Jain, S. P., & Narang, K. L. Agrawal Simmi, Sehgal Monik, (2025), Advanced Accountancy: Corporate Accounting Vol. II, 24th ed., Kalyani Publishers.
2.	Raman, K. S., & Arulanandam, M. A., (2023), Advanced Accountancy, Vol. II, 7th ed., Himalaya Publishing House.
3.	Reddy, T. S., & Murthy, A., (2023), Corporate Accounting, Vol. II, Margham Publishers.
4.	Shukla, M. C., Grewal, T. S., & Gupta, S. C, (2017), Advanced Accounts Vol. II, 19th ed., Sultan Chand & Sons.
5.	Gupta, R. L., & Radhaswamy, M., (2015), Advanced Accountancy Vol. II, Sultan Chand & Sons.

Reference Books	
1.	Goyal, B. K., (2024), Corporate Accounting, 4th ed., Taxmann Publications.
2.	Kumar, A., Kumar, R., & Mariyappa, B., (2017), Advanced Corporate Accounting, Himalaya Publishing House.
3.	Athma, P. & Rajyalaxmi, N., (2016), Corporate Accounting, Himalaya Publishing House.
Web Resources (Swayam / NPTEL/Others)	
1.	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec24_mg11
2.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc25_mg69
3.	https://www.eicta.iitk.ac.in/knowledge-hub/artificial-intelligence/ai-in-finance
4.	https://corporatefinanceinstitute.com/resources/fpa/ai-for-financial-analysis/
5.	https://www.ijnrd.org/papers/IJNRD2512003.pdf
6.	https://www.mdpi.com/2071-1050/15/2/1481

Course Code	Course Name	Category	Hours / Week	Credits
25BCO44C	Business Finance	Core - VIII	4	3

Course Objectives

The course intends to cover

- The basic concepts, functions, approaches of finance and the role of a finance manager.
- Financial planning, its objectives, types, sources and forms of finance. lease financing, digital lending solutions for sustainable business growth.
- Capital structure and cost of capital, including their principles, determinants, trading on equity, individual and composite cost of capital, and sustainable and responsible financing.
- Capitalisation, its bases and determining factors of capitalisation over capitalisation, under capitalisation, and its symptoms, causes and remedies.
- Concepts, theories, determinants, and effects of capitalisation, over capitalisation, under capitalisation and watered stock.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the significance of business finance and apply in organisational decision-making.	K1, K2
CLO2	Select suitable sources of finance based on business requirements and the characteristics of financial options.	K3
CLO3	Determine a suitable financing mix through capital structure and cost of capital analysis, considering sustainable and responsible financing.	K3
CLO4	Analyse the factors determining capitalisation and recommend suitable measures to address over or under capitalisation.	K4
CLO5	Recommend a suitable dividend policy by assessing company factors and dividend theories.	K4
K1 - Remember; **K2** - Understand; **K3** - Select, Determine; K4 - Analyze, Recommend.		

CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5	Primary SDG
CLO1	3	1	3	2	2	-
CLO2	3	1	2	3	2	SDG 8
CLO3	2	2	3	2	2	SDG 9
CLO4	2	2	2	2	1	-
CLO5	2	3	2	3	1	-
3 - Substantial (high)		**2** - Moderate (medium)			**1** - Slight (low)	

Core - VIII: Business Finance

Unit	Content	No. of Hours
I	**Business Finance**: Introduction - Meaning - Concepts - Scope - Objectives of Business Finance - **Function of Finance:** Traditional and Modern Approach - Contents of Modern Finance Functions - Organization of Finance Function - Role of Finance Manager - Ethical considerations in investment, financing, and dividend decisions.	15
II	**Financial Plan:** Meaning - Concept - Objectives - Types - Steps - Significance -**Sources and Forms of Finance:** Equity Shares, Preference Shares, Bonds, Debentures and Public Deposits, Trade Credit Bank Credit - Features - Advantages and Disadvantages. **Lease Financing:** Meaning - Features - Merits and Demerits. Lease Financing for Sustainable Businesses Development. Digital Lending Platforms - AI-enabled Financial Services.	13
III	**Capital Structure** - Cardinal Principles of Capital Structure - Factors Determining Capital Structure - Trading on Equity - **Cost of Capital**: Concept – Importance - Calculation of Individual and Composite Cost of Capital. Sustainable Capital Structure and Responsible Financing.	15
IV	**Capitalisation:** Meaning and Definition - Bases of Capitalisation - Cost Theory - Earning Theory - Factors Determining Capitalisation - Over Capitalisation - Under Capitalisation: Symptoms - Causes - Remedies - Effects of Over and Under Capitalisation on Company, Shareholders and Society - Watered Stock - Watered Stock Vs. Over Capitalisation.	15
V	**Dividend Policy** - Determinants of Dividend Policy - Types of Dividend Policy - Advantages and Disadvantages of Stable Dividend Policy - Forms of Dividend - Factors Influencing Dividend Decisions - Theory of Relevance and Irrelevance.	17
	Total Hours	**75**

Unit Mapping with SDGs

Units	Primary SDG
Unit II: Lease Financing for Sustainable Businesses Development	SDG 8
Unit III: Sustainable Capital Structure and Responsible Financing	SDG 9

Text Books

1. Gupta Shashi K., Sharma R.K., Gupta Neeti, (2023). Business Finance, 1st ed., Kalyani Publishers
2. Ramamurthy, B. M., Gopinath, C. B., & Khatoon, G., (2021). Business Finance, Vision Book House.

Reference Books

1. Chandra, P., (2026). Financial Management: Theory and Practice, 12th ed., McGraw Hill Education (India) Pvt. Ltd.
2. Pandey, I. M., (2022). Financial Management, 5th ed., Pearson Education.
3. Khan, M. Y., & Jain, P. K., (2018). Financial Management, 8th ed., McGraw Hill.

Web Resources (Swayam / NPTEL/Others)

1. https://onlinecourses.nptel.ac.in/e-learning/preview/noc22_mg92
2. https://www.mifosx.com/blog/ai-lending-digital-platforms/
3. https://www.researchgate.net/publication/366737169_Financing_for_Sustainable_Development_Goals_SDGs_in_the_Era_of_COVID-19_and_Beyond
4. https://www.sciencedirect.com/science/article/pii/S1544612326010214
5. https://tijer.org/tijer/papers/TIJER2103002.pdf
6. https://www.numberanalytics.com/blog/ethics-impact-on-financial-decisions

Course Code	Course Name	Category	Hours/Week	Credits
25BCO45P	Fintech Advanced Applications and Emerging Trends Lab	Core Lab - IV	4	3

Unit	Content	No. of Hours
I	**Introduction to Advanced FinTech Applications:** Overview of Next-gen FinTech trends - Role of FinTech in banking, payments, lending, and insurance - Emerging job roles in FinTech (product, risk, compliance, analytics). **Exercises on Exploring FinTech tools and platforms (Razorpay, PayU, Cred):** 1. Exploring FinTech platforms like Razorpay, PayU, and Cred. 2. Understanding FinTech business models and their revenue sources. 3. Identifying job roles in the FinTech ecosystem.	10
II	**Digital Lending and Wealth Tech:** Peer-to-Peer (P2P) lending and Buy Now Pay Later (BNPL) - Robo-advisory and algorithmic investing - Alternative credit scoring models. **Exercises on digital lending platforms and investment robo-advisors:** 4. Analyzing case studies on P2P lending (Lendingkart, Faircent). 5. Simulating credit approval using alternative data models. 6. Exploring robo-advisory platforms like Zerodha's Coin.	12
III	**Blockchain, Cryptocurrencies, and DeFi:** Fundamentals of blockchain and smart contracts - DeFi protocols: Liquidity pools, staking, decentralized exchanges (DEX) - Central Bank Digital Currencies (CBDCs) and stablecoins. **Exercises on Simulating blockchain transactions using testnet wallets:** 7. Creating a blockchain wallet and testing cryptocurrency transactions. 8. Understanding DeFi platforms and their working (Aave, Uniswap). 9. Case study on Central Bank Digital Currencies (CBDCs).	12
IV	**AI and Machine Learning in Finance:** AI-driven fraud detection and anti-money laundering (AML) - Predictive analytics in credit risk assessment - Chatbots and conversational AI in banking. **Exercises on Exploring AI-powered financial analytics tools:** 10. Exploring AI-powered fraud detection techniques. 11. Using predictive analytics for credit scoring (non-coding approach). 12. Experimenting with chatbots in digital banking (e.g., HDFC EVA).	12
V	**Capstone Project and Case Studies:** Role of RegTech in compliance and fraud prevention - Key regulatory frameworks: GDPR, RBI guidelines, Open Banking - Career paths in FinTech and skill-building strategies. **Capstone project and Case Studies:** 1. Capstone Project: Design a RegTech-based compliance monitoring framework for a FinTech organisation, incorporating regulatory requirements, risk identification and fraud prevention strategies. 2. Case Study: Analysis of RegTech applications in automated regulatory compliance monitoring. 3. Case Study: Examination of FinTech fraud detection mechanisms and risk mitigation strategies.	14
	Total Hours	**60**

Text Books

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

Reference Books	
1.	Vivek Dubey, Awadhesh Singh , Ashish Jain, Sudeesh Pillai, Geetha Raghuraj, Saumya Ranjan Pradhan,(2025), The Journey of FinTech: Fintellectual Minds Exploring FinTech Through Gen AI Lens, Notion Press, Chennai.
2.	Chandrahaus Chavan & Atul Patankar (2024), Introduction to FinTech (1st ed.), Pearson Publishers, Bangalore.
Web Resources (Swayam / NPTEL/Others)	
1.	https://nptel.ac.in/courses/130104859
2.	https://onlinecourses.nptel.ac.in/e-learning/preview/noc23_mg63?utm
3.	https://timespro.com/online-courses/fintech-fundamentals-navigating-the-digital-finance-revolution

Course Code	Course Name	Category	Hours / Week	Credits
25BCO46A	Business Mathematics and Statistics	Allied - IV	4	3

Course Objectives

The course intends to cover

- Foundational mathematical framework of Ratio and proportion, including continued proportion and direct, indirect and joint variation.
- Interest and annuity, including arithmetic and geometric series, simple and compound interest and types of annuities.
- The computational methodologies required for determining discrete and continuous measures of central tendency.
- The analytical frameworks for assessing dataset variability utilizing Measures of dispersion and Index numbers for measuring changes
- The applications and problem-solving techniques of correlation, simple linear regression, and time series analysis, integrated with AI-based data analytics.

Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Recall the terms, types, properties and formulae of ratio, proportion and variation.	K1
CLO2	Interpret the role of financial decisions by explaining series, simple and compound interest, and annuity.	K2
CLO3	Interpret the representation of the dataset by relating the results of the measures of central tendency.	K2
CLO4	Determine the variability of data by applying measures of dispersion and index numbers.	K3
CLO5	Analyze relationships between variables using correlation and regression, and analyze trends using time series.	K4
K1 - Recall; **K2 -** Interpret; **K3 -** Determine; **K4 -** Analyze		

CLO - PLO Mapping

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

Allied - IV: Business Mathematics and Statistics

Unit	Content	No. of Hours
I	**Ratio:** Introduction-inverse-types, **Proportion:** difference between ratio and proportion - continued proportion - common value techniques -properties **variations**: Direct, indirect and joint variation.	12
II	**Interest and Annuity:** Arithmetic series - geometric series - simple interest-compound interest - annuity - meaning- types of annuity.	12
III	**Measures of Central Tendency**: Arithmetic mean, geometric mean, harmonic mean, median, mode.	12
IV	**Measures of Dispersion:** Range - Quartile deviation - standard deviation - coefficient of variance - Index number - weighted and unweighted Index number.	12
V	**Correlation:** Introduction - Karl Pearson's co-efficient of correlation - Spearman's Rank Correlation - simple linear regression - two regression lines. Analysis of Time Series - secular trend. AI: Artificial Intelligence in Data Analysis.	12
	Total Hours	**60**
Text Books		
1.	Navnitham.P.A, Lakshmi.M.S.V (2025), Business Mathematics, Statistics & OR, Jai publishers. Unit I: Pg. No. 622 - 665	
2.	Navnitham.P.A, Lakshmi.M.S.V (2022), Business Mathematics and statistics, Jai publishers. Unit II - Pg. No.1-15, 17-29, 43-61, 65-75. Unit III - Pg. No. 159-183,196-271. Unit IV- Pg. No. 301-311,325-340,360-368,444-456. Unit V - Pg. No. 503-522,540-554,579 - 601.	
Reference Books		
1.	Sharma.J.K (2014), Fundamentals of Business Statistics, Vikas Publishing House, Noida.	
2.	Bhardwaj.R.S (2019), Business Mathematics & Statistics, Scholar Tech Press, New Delhi.	
Web Resources (Swayam / NPTEL/Others)		
1.	https://nptel.ac.in/courses/111106164	
2.	https://www.ibm.com/think/topics/ai-analytics	

Course Code	Course Name	Category	Hours / Week	Credits
25BCO47P	Business Documentation in Practice Lab	SEC Lab - I	2	2

Unit	List of Programs	No. of Hours
I	**Basics of Banking:** 1. Opening Online Bank Account. (Savings Account) 2. Initiating Transactions through Online Banking & Mobile Banking.	6
II	**Basics of Insurance:** 3. Applying for Life Insurance 4. General Insurance (Health and Vehicle)	6
III	**Basics of Post Office:** 5. Opening a Post Office Account. (Savings, RD, FD) 6. Post Office Schemes - National Savings Certificate, Kisan Vikas Patra, Sukanya Samriddhi Yojana, Senior Citizens Savings Scheme and Monthly Income Scheme.	6
IV	**Basics of Stock Market:** 7. Setting Up a Demat Account. 8. Basic Stock Trading Simulation. 9. Basics of Crypto and Forex Trading	6
V	**Basics of Tax Filing:** 10. Filing of Income Tax Returns (Old and Default Regime). 11. Using Tax Software for E-Filing.	6
	Total Hours	**30**
Web Resources (Swayam / NPTEL)		
1	https://swayamplus.education.gov.in/courses/program-in-financial-literacy	
2	https://onlinecourses.swayam2.ac.in/e-learning/preview/ini25_ge12	
3	https://www.shutterstock.com/video/search/forex-market	

Course Code	Course Name	Category	Hours / Week	Credits
25QUA4AE	Quantitative Aptitude	AECC - IV	2	2

Ability Enhancement Compulsory Course – II: Quantitative Aptitude

Unit	Details	No. of Hours
I	Average - Basic concepts - Equation - Mistaken value - Replacement - Including/Excluding; Ratio and Proportion - Basic concepts - Types of ratios - Proportion - Application problems	6
II	Blood Relations - Family relationship problems - Relationship identification; Directions - Direction sense - Distance and direction - Turning and orientation problems	6
III	Problems on Ages - Present, past and future ages - Age ratios - Application problems; Alligation and Mixture - Basic concepts - Rule of alligation - Mixture replacement problems	6
IV	Coding and Decoding - Letter coding - Number coding - Symbol coding - Pattern-based coding; Alphanumeric Series - Letter, number and symbol sequences - Series identification - Missing term problems	6
V	Percentage - Increase/decrease - Net change; Profit and Loss - Profit/loss percentage - Cost price and selling price - Discount; Simple Interest - Principal, rate, time and amount; Compound Interest - Principal, rate, time and amount - Difference between simple and compound interest	6
	Total Hours	**30**
Text Book		
1.	Arora, A., (2022). Quanta Quantitative Aptitude, Kiran Institute of Career Excellence Pvt. Ltd.	
Reference Book		
1.	Guha, A., (2017). Quantitative aptitude for all competitive examinations (6th ed.), McGraw Hill Education.	
Web Resources		
1.	https://prepinsta.com/learn-aptitude/	
2.	https://www.indiabix.com/aptitude/questions-and-answers/	

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				
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	50x1=50