

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)
PALLAVARAM, THALAMBUR, PERIYAPALAYAM-CHENNAI
ACCREDITED BY NAAC WITH 'A++' GRADE

UNDERGRADUATE DEGREE PROGRAMME

B.Com (Accounts & Finance)

Three Years /

B.Com (Hons) (Accounts & Finance)

Four Years

CURRICULUM & SYLLABUS

REGULATION 2024

Choice Based Credit System (CBCS)

&

Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year

2024 -2025

Department of Commerce

School of Arts and Humanities

VELS

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
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PALLAVARAM, THALAMBUR, PERIYAPALAYAM-CHENNAI
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DEPARTMENT OF COMMERCE (Accounts & Finance)

VISION OF THE DEPARTMENT
The essence of the subjects studied by students of this department has great depth. Therein lays the great value of this department to those pursuing professional courses. In short, the department caters to those aspiring CFO and CAs in providing the right subjects in the right proportion, and ably guided by a set of experienced and highly motivating faculty. The department is a credit to the college.

MISSION OF THE DEPARTMENT	
M1	The Department of Accounts and Finance provides students with the Bachelor of Commerce degree with a substantial amount o specialization n the field of Accounting and Finance.
M2	This course is particularly suitable for those wish to pursue a career in finance, most commonly, aspiring CA/CMA students.
M3	This is mainly due to the course content, where greater emphasis is laid on such subjects that would help develop a career in these fields.
M4	To enable the students to obtain a good understanding of how the financial aspects of a business need to be managed.
M5	To create nurture Accounts and Finance professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity.

PROGRAMME EDUCATIONAL OUTCOMES (PEO)	
PEO1	Students will demonstrate a general tax consciousness, including an understanding of the role of taxation in society and the development of skills related to the recognition of the tax problems.
PEO2	To familarise with communication, motivation and leadership towards directing and to analyze the process of controlling system.
PEO3	Formulating business problems and provide innovative solutions and molding the students into future visionaries and management leaders.
PEO4	Students will learn relevant advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporate.

PROGRAMME OUTCOMES (PO)	
PO1	Study of this programme will provide knowledge in the various areas of Accounts & Finance and laws relating to companies.
PO2	Programme includes various accounting courses, enables the students to gain theoretical and problem-solving ability of the students.
PO3	These courses have opened the floodgates in the area of accounts and other core industries and other professional studies CA, CMA etc.
PO4	Courses of this programme provide future in the IT fields, software, Banks, companies, BPO and KPOs.

PO5	This programme courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
PO6	Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operation.

PROGRAMME SPECIFIC OUTCOMES (PSO)	
PSO1	Programme provides the outcome of Accounting, banking, Cost Accounting, Management Accounting, Financial Management, Marketing Management, Financial services, Human resource management in the Commerce.
PSO2	Programme has opened the floodgates in the eve of software application jobs in the Eve of trade, commerce, Business, Banking and insurance and in related eve of business.
PSO3	Self-employment confidences development.
PSO4	Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, as well as financial supporting services.

BOARD OF STUDIES

List of Members

Department of Commerce (Accounts & Finance)

S. No	Name & Designation	Address	Role
1.	Dr. C.Shalini	Professor & HOD , Department of Commerce (Accounts & Finance)	Chairman
2.	Dr.M.Thaiyalnayaki	Professor Department of Commerce (Accounts & Finance)	Internal Member
3.	Dr.V.Andal	Associate professor Department of Commerce (Accounts & Finance)	Internal Member
4.	Dr.C.Saraswathy	Associate professor Department of Commerce (Accounts & Finance)	Internal Member
4.	Mrs.J.Sherli	Assistant Professor Department of Commerce (Accounts & Finance)	Internal Member
6.	Dr.T.Sujatha	Assistant Professor Department of Commerce (Accounts & Finance)	Internal Member
7.	Dr. Selvam Jesiah	Professor & Principal , Faculty of Management Studies , Sri Ramachandra Institute of Higher Education	External Examiner Academic Expert
8.	Dr. S Kamaludeen	CEO and Founder B-Accuracy Info Tech (Business Management ERP Software Solution)	External Member/Industry Expert
9.	Mr J Abhishek	IT Audit Senior Associate , Athena health India , Chennai	Alumni - Member

CREDIT DISTRIBUTION

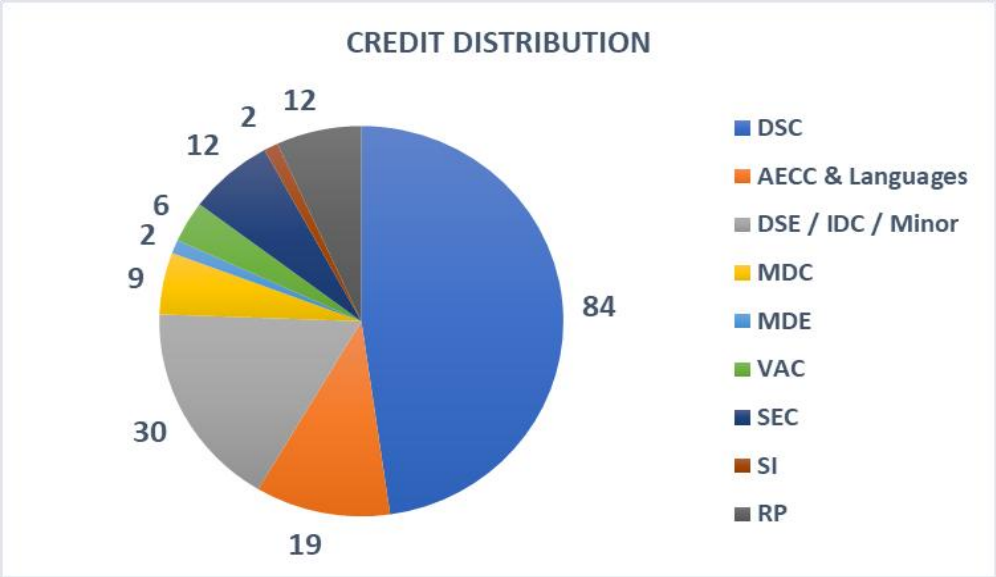
B.Com (Hons) in Accounts & Finance

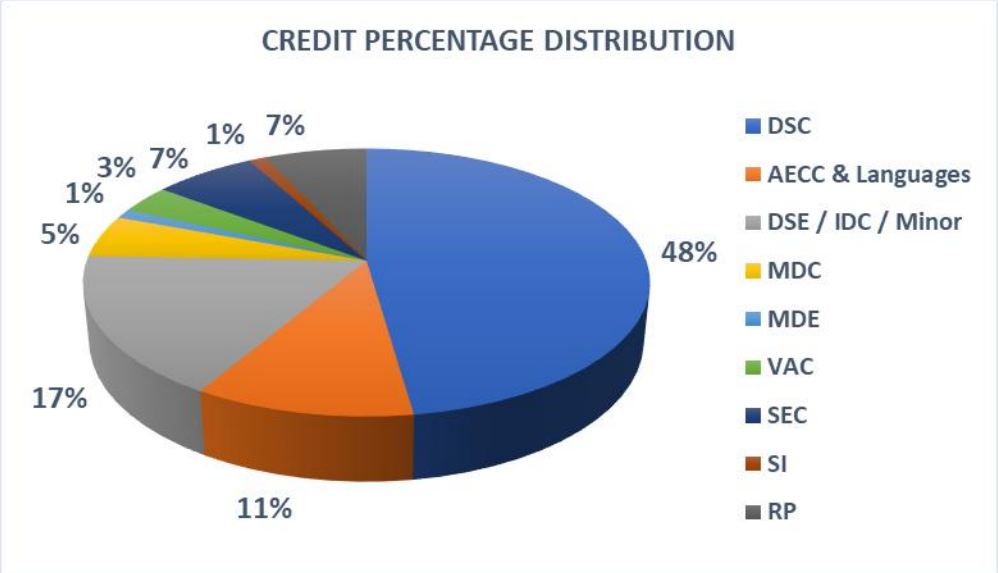
Minimum credits to be earned: 176

B.Com (Accounts & Finance)

Minimum credits to be earned: 132

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	3 Yrs. Total Credits	VII Sem	VIII Sem	4 Yrs Total Credits
DSC	8	8	7	8	12	16	59	12	12	84
AECC & Languages	4	4	4	7	-	-	19	-	-	19
DSE / IDC / Minor	4	4	3	4	4	4	23	4	4	31
MDC	3	3	3	-	-	-	9	-	-	9
MDE	-	-	2	-	-	-	2	-	-	2
VAC	2	1	-	1	2	-	6	-	-	6
SEC	2	2	2	1	3	2	12	-	-	12
SI	-	-	1	-	1	-	2	-	-	2
RP	-	-	-	-	-	-	-	6	6	12
Total Credits	23	22	22	21	22	22	132	22	22	176





ABBREVIATIONS

DSC	Disciplinary Specific Core
AECC	Ability Enhancement Compulsory Courses
DSE	Disciplinary Specific Elective
IDC	Interdisciplinary / Minor Courses
MDC	Multidisciplinary Courses
VAC	Value Added Courses

SEC	Skill Enhancement Courses
SI	Summer Internship
RP	Research Project

CURRICULUM STRUCTURE

B.Com - Accounts & Finance Three Years /

B.Com (Hons) in Accounts & Finance Four Years

Total number of Credits: 176

	B.Com (Hons)Accounts & Finance Minimum Credits to be earned :176 B.Com Accounts & Finance: Minimum Credits to be earned: 132									
	Hours/Week		Maximum Marks							
SEMESTER 1										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2	40	60	100
ENG 1	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	24CBCF11	Financial Accounting I	3	0	0	2	4	40	60	100
DSC 2	24CBCF12	Principles of Management	3	0	0	2	4	40	60	100
MDC 1	24MBCF11	Managerial Economics	3	0	0	2	3	40	60	100
DSE 1/ IDC 1 / Minor 1	24DBCF11	Computing Essentials	4	0	0	2	4	40	60	100
VAC 1	24DVAC11	Communication Skills	2	0	0	1	2	-	100	100
SEC 1	24SBCF11	Soft Skills 1	2	0	0	1	2	40	60	100
SEC 2	24SBCF12	Orientation programme /								

		Industrial Visit	-	-	-	-	-	-	-	-
			21	**-**	**0**	**-**	**23**	**-**	**-**	**-**

CIA - Continuous Internal Assessment **SEE - Semester End Examination**

***L – Lecture, *T- Tutorial, *P- Practical, *O - Outside the class effort / self-study**

SEMESTER 2										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	1	2	40	60	100
ENG 2	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	24CBCF21	Financial Accounting II	3	0	0	2	4	40	60	100
DSC 4	24CBCF22	Retail Management	3	0	0	2	4	40	60	100
MDC 2	24MBCF21	International Economics	3	0	0	2	3	40	60	100
DSE 2 / IDC 2 / Minor 2	24DBCF21	Business Correspondence and Office Management	4	0	0	2	4	40	60	100
VAC 2	24DVAC21	Universal human Values Human	1	0	0	1	1	-	100	100
SEC 3	24SBCF21	Soft Skills 2	2	0	0	1	2	40	60	100
			20	**-**	**0**	**-**	**22**	**-**	**-**	**-**

SEMESTER 3										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1	2	40	60	100
ENG 3	24LENG31	English III	2	0	0	1	2	40	60	100
DSC 5	24CBCF31	Corporate Accounting -I	3	0	0	2	4	40	60	100
DSC 6	24CBCF32	Business Law	3	0	0	2	3	40	60	100
MDC 3	24MBCF31	Business Statistics	3	0	0	2	3	40	60	100
DSE 3 / IDC 3 / Minor 3	24DBCF31	Business Ethics	3	0	0	2	3	40	60	100
MDE 1	-	Indian Knowledge System	1	1	0	0	2	40	60	100
SEC 4	24SSKU31	Soft Skills III	2	0	0	1	2	40	60	100
SI 1	24SICF31	Internship I	0	0	2	1	1	-	100	100
			19	**-**	**2**	**-**	**22**	**-**	**-**	**-**

SEMESTER 4

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM41 / 24LHIN41/ 24LFRE41	Tamil IV / Hindi IV / French IV	2	0	0	1	2	40	60	100
ENG / AECC	24LENG41	English - IV	1	0	0	2	2	40	60	100
AECC	24ABCF42	Environmental Studies	3	0	0	2	3	40	60	100
DSC 7	24CBCF41	Corporate Accounting-II	3	0	0	2	4	40	60	100
DSC 8	24CBCF42	Company Law	3	0	0	2	4	40	60	100
DSE 4 / IDC 4 / Minor 4	24DBCF41	GST Act And Practice	4	0	0	2	4	40	60	100
SEC 5	24SBCF41	Industry Oriented Employability skills	1	0	0	1	1	-	100	100
VAC III	24DVAC41	Yoga Education / NSS/ NCC	1	0	0	1	1	-	100	100
SEC 6	24SBCF42	In-plant Training/ Industrial Tour / Summer Term	-	-	-	-	-	-	-	-
			18	-	0	-	21	-	-	-

SEMESTER 5

Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
DSC 9	24CBCF51	Cost Accounting	3	0	0	2	4	40	60	100

DSC 10	24CBCF52	Income Tax Law and Practice -I	4	0	0	2	4	40	60	100
DSC 11	24CBCF53	Practical Auditing	4	0	0	2	4	40	60	100
DSE 5 / IDC 5 / Minor 5	24DBCF51	Financial Services	4	0	0	2	4	40	60	100
SEC 7	24SBCF51	Entrepreneurial Development	2	0	0	1	2	40	60	100
VAC 4	24DVAC51	Automation Software Solutions	1	0	0	1	2	40	60	100
SI 2	24IBCF51	Internship II	0	0	2	1	1	-	100	100
SEC 8	24SBCF52	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1	-	100	100
			18	**-**	**4**	**-**	**22**	**-**	**-**	**-**

SEMESTER 6										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 12	24CBCF61	Management Accounting	3	0	0	2	4	40	60	100
DSC 13	24CBCF62	Income Tax Law and Practice-II	4	0	0	2	4	40	60	100
DSC 14	24CBCF63	Corporate Finance	4	0	0	2	4	40	60	100
DSC 15	24CBCF64	Corporate Social Responsibility	4	0	0	2	4	40	60	100
DSE 6 / IDC 6 / Minor 6	24DBCF61	Marketing Management	4	0	0	2	4	40	60	100
SEC 9	24SBCF61	Mini Project	0	0	4	1	2	-	100	100
SEC 10	24SBCF62	On Job Training / Apprenticeship /Startup	-	-	-	-	-	-	-	-
			19	-	4	-	**22**	-	-	-

SEMESTER 7										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 16	24CBCF71	Advanced financial Management	3	0	0	2	4	40	60	100
DSC 17	24CBCF72	Digital Banking	4	0	0	2	4	40	60	100
DSC 18	24CBCF73	Customer Relationship Management	4	0	0	2	4	40	60	100
DSE 7 / IDC 7 / Minor 7	24DBCF71	Research Methodology	4	0	0	2	4	40	60	100
RP 1	24RPCF71	Research Project I	0	0	12	2	6	40	60	100
			15	**-**	**12**	**-**	**22**	**-**	**-**	**-**

SEMESTER 8										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 19	24CBCF81	Advanced Cost and Management Accounting	3	0	0	2	4	40	60	100
DSC 20	24CBCF82	Management Information System	4	0	0	2	4	40	60	100
DSC 21	24CBCF83	Security Analysis and Portfolio Management	4	0	0	2	4	40	60	100
DSE 8/ IDC 8/ Minor 8	24DBCF81	Human Resource Management	4	0	0	2	4	40	60	100
RP 2	24RPCF81	Research Project II	0	0	12	2	6	40	60	100
			15	**-**	**12**	**-**	**22**	**-**	**-**	**-**

DISCIPLINE SPECIFIC CORE COURSES

Category	Code	Course	L	T	P	O	C
DSC 1	24CBCF11	Financial Accounting I	3	0	0	2	4
DSC 2	24CBCF12	Principles of Management	3	0	0	2	4
DSC 3	24CBCF21	Financial Accounting II	3	0	0	2	4
DSC 4	24CBCF22	Retail Management	3	0	0	2	4
DSC 5	24CBCF31	Corporate Accounting -I	3	0	0	2	4
DSC 6	24CBCF32	Business Law	3	0	0	2	3
DSC 7	24CBCF41	Corporate Accounting-II	3	0	0	2	4
DSC 8	24CBCF42	Company Law	3	0	0	2	4
DSC 9	24CBCF51	Cost Accounting	3	0	0	2	4
DSC 10	24CBCF52	Income Tax Law and Practice -I	4	0	0	2	4
DSC 11	24CBCF53	Practical Auditing	4	0	0	2	4
DSC 12	24CBCF61	Management Accounting	3	0	0	2	4
DSC 13	24CBCF62	Income Tax Law and Practice-II	4	0	0	2	4
DSC 14	24CBCF63	Corporate Finance	4	0	0	2	4

DSC 15	24CBCF64	Corporate Social Responsibility	4	0	0	2	4
DSC 16	24CBCF71	Advanced financial Management	3	0	0	2	4
DSC 17	24CBCF72	Digital Banking	4	0	0	2	4
DSC 18	24CBCF73	Customer Relationship Management	4	0	0	2	4
DSC 19	24CBCF81	Advanced Cost and Management Accounting	3	0	0	2	4
DSC 20	24CBCF82	Indirect Tax and GST	4	0	0	2	4
DSC 21	24CBCF83	Security Analysis and Portfolio Management	4	0	0	2	4

DISCIPLINE SPECIFIC ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
DSE 1	24DBCF11	Computing Essentials	**4**	**0**	**0**	**2**	**4**
DSE 2	24DBCF21	Business Correspondence and Office Management	**4**	**0**	**0**	**2**	**4**
DSE 3	24DBCF31	Business Ethics	**3**	**0**	**0**	**2**	**3**
DSE 4	24DBCF41	GST Act & Practice	**4**	**0**	**0**	**2**	**4**
DSE 5	24DBCF51	Financial Services	**4**	**0**	**0**	**2**	**4**
DSE 6		Marketing					

	24DBCF61	Management	**4**	**0**	**0**	**2**	**4**
DSE 7	24DBCF71	Research Methodology	**4**	**0**	**0**	**2**	**4**
DSE 8	24DBCF81	Human Resource Management	**4**	**0**	**0**	**2**	**4**

AECC & LANGUAGES

Category	Code	Course	L	T	P	O	C
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2
ENG 1	24LENG11	English I	2	0	0	1	2
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	1	2
ENG 2	24LENG21	English II	2	0	0	1	2
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1	2
ENG 3	24LENG31	English III	2	0	0	1	2
AECC 1	24EVS031	Environmental Studies	3	0	0	2	3

MULTIDISCIPLINARY COURSES

Category	Code	Course	L	T	P	O	C
MDC 1	24MBCF11	Managerial Economics	3	0	0	2	3
MDC 2	24MBCF21	International Economics	3	0	0	2	3
MDC 3	24MBCF31	Business Statistics	3	0	0	2	3

MULTIDISCIPLINARY ELECTIVE

Category	Code	Course	L	T	P	O	C
MDE 1	24MBEF32	Indian Knowledge System	1	1	0	0	2

VALUE ADDED COURSES

Category	Code	Course	L	T	P	O	C
VAC 1	24DVAC11	Communication Skills	2	0	0	1	2
VAC 2	24DVAC21	Universal Human Values	1	0	0	1	1
VAC 3	24DVAC41	Yoga Education / NSS / NCC	1	0	0	1	1
VAC 4	24DVAC51	Automation Software Solutions	1	0	2	1	2

SKILL ENHANCEMENT COURSES

Category	Code	Course	L	T	P	O	C
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2
SEC 2	24SBCF12	Orientation Programme / Industrial Visit	-	-	-	-	-
SEC 3	24SSKU21	Soft Skills II	2	0	0	1	2
SEC 4	24SSKU31	Soft Skills III	2	0	0	1	2
SEC 5	24SBCY41	Industry Oriented Employability skills	1	0	0	1	1
SEC 6	24SBCF42	In-plant Training/	-	-	-	-	-

		Industrial Tour/ Summer Term					
SEC 7	24SBCF51	Entrepreneurial Development	2	0	0	1	2
SEC 8	24SBCF52	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council Activities	0	0	2	1	1
SEC 9	24SBCF61	Mini Project	0	0	4	1	2
SEC 10	24SBCF62	On Job Training / Apprenticeship / Startup	-	-	-	-	-

SUMMER INTERNSHIP

Category	Code	Course	L	T	P	O	C
SI 1	24SICF31	Internship I	0	0	2	1	1
SI 2	24IBCF51	Internship II	0	0	2	1	1

RESEARCH PROJECT

Category	Code	Course	L	T	P	O	C
RP 1	24RPCF71	Research Project I	0	0	12	2	6
RP 2	24RPCF81	Research Project II	0	0	12	2	6

SEMESTER I

24LTAM11 **தமிழ்மொழிப்பாடம்-1**

L	T	P	O	C
2	0	0	1	2

மொழிவரலாறு – சங்க இலக்கியம் – அற இலக்கியம் – மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு- 1: தமிழ் மொழி வரலாறு **8மணி நேரம்**

மொழிக்குடும்பம் - இந்திய மொழிக்குடும்பங்கள் - இந்திய ஆட்சி மொழிகள் - திராவிட மொழிக்குடும்பங்கள் - திராவிட மொழிகளின் வகைகள் – திராவிட மொழிகளின் சிறப்புகள் - திராவிட மொழிகளின் வழங்கிடங்கள் - திராவிட மொழிகளுள் தமிழின் இடம் - தமிழ்மொழியின் சிறப்புகள் - தமிழ் பிறமொழித் தொடர்புகள்.

அலகு -2 **8 மணி நேரம்**

புறநானூறு- பாடல் எண்: , 182, 183, – இரண்டு பாடல்கள்.

குறுந்தொகை- பாடல் எண்: 2, 167, - இரண்டு பாடல்கள்

பரிபாடல் - முருகன். வையை - இரண்டு பாடல்கள்

அலகு - 3 அற இலக்கியங்கள் **7 மணி நேரம்**

திருக்குறள்- வான்சிறப்பு (அறம்), பெருமை (பொருள்), பிரிவாற்றாமை (இன்பம்),. மூன்று அதிகாரங்கள் முழுமையும்

1. நாலடியார் - இரண்டு பாடல்கள். (2, 3)

2. மூதுரை - இரண்டு பாடல்கள். (2, 8)

அலகு 4 மொழி **07 மணி நேரம்**

பிழை நீக்கி எழுதுதல் - ஒற்றுப்பிழை நீக்கி எழுதுதல் - தொடர்பிழை நீக்கி எழுதுதல் - ஒற்று மிகும் இடங்கள் - ஒற்று மிகா இடங்கள் - பிற மொழிச் சொற்களை நீக்கி எழுதுதல் – பயிற்சிகள்.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. **செம்மொழி தமிழின் சிறப்பியல்புகள்**-முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE11 **FRENCH- I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES :

The lessons are being chosen:

to greet, to express excuse and to introduce oneself

to introduce another person

to express his/her ideas, opinions and weekend projects

to request someone to do something, polite manners

to accept, refuse, enquire and indicate the time and date

to express himself / herself in positive and negative manner

Salut **4 hours**

les nombres, Les jours de la semaine et du mois, La nationalité

Enchanté

Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense. **6 hours**

J'Adore

La negation, l'adjectif possessif, le futur proche **4 hours**

Tu veux bien

Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé **7 hours**

On se voit quand

Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date. **5 hours**

Bonne idée

Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne… pas de. **4 hours**

Total: 30 hours

Course Outcome:

The students would be able to greet, to excuse and to introduce himself.
The students would be able to introduce someone
The students would be able to express his ideas, opinions and weekend projects
The students would be able to ask someone to do something, polite manner
The students would be able to accept, refuse enquire and indicate the time and date
The students would be able to express himself in positive and negative manner

Text / Reference Book:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

24LHIN11 **HINDI I**

L	T	P	O	C
2	0	0	1	2

I Year-Sem I (Prose, Letter Writing & Functional Words)

COURSE OBJECTIVES :

To enable the students to develop communication Skills

To train students in official language

To enrich their knowledge in Hindi Literature

To teach them human values & create awareness towards importance of tourism

To share the knowledge of their native place

To teach them to use Azhagi, Azhagi+ fonts

UNIT I : 'Smruti' (Kahani) by Pandit Sriram Sharma. **6hrs.**

UNIT II : 'Athiti tum kab jaaoge' (Vyangy) by Harishankar Parsayi. **6hrs.**

UNIT III: 'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by **6hrs.**

Rahul Sanskrityayan.

UNIT IV: Functional Hindi-Phrases use in Letter Writing. **6hrs.**

Skill development - Bhav Ek Bhasha Anek

UNIT V : Letter Writing- Intro. & Types & 3 Personal Letters **6hrs.**

Introduction to Azhagi, Azhagi + fonts

Total: 30hrs.

Course Outcome:

At the end of this course Students will be able to
CO1 Gain knowledge about the olden system of communication, olden living style existed in the villages, human values, giving due respect to other living beings, thriller style of story telling
CO2 Understand to maintain their limits among their familiar circle and social responsibility
CO3 Understand importance of exposure to various culture, human values and develop good character
CO4 Know the Functional words in Hindi, various culture and languages of India
CO5 Gain knowledge in drafting personal letters, equip themselves to Hindi typing thereby creating self employment

Text/Reference Book/Weblinks :

Pandit Sriram Sharma ka kahani: https://www.evidyarthi.in

Harishankar parasayi ka Vyangy: http://gadyakosh.org

Rahul Sanskrityayan ka yatravruttant: https://www.hindwi.org

Prayojanmoolak Hindi:https://hi.mwikipedia.org

https://www.azhagi.com/hnd/helphtml/Introduction.html

24LENG11 **ENGLISH - I**

L	T	P	O	C
2	0	0	1	2

Course Objectives:

CO1: To enable students to develop their communication skills effectively.

CO2: To make students familiar with usage skills in the English Language.

CO3: To enrich their vocabulary in English.

CO4: To develop communicative competence.

Credit Hours

Unit I- Prose **06**

Dangers of drug abuse - Hardin B.Jones

Tight corners - E.V.Lucas

Unit II -Poetry **06**

Ecology - A.K.Ramanujan

The owl and the chimpanzee - Jo Camacho

Unit III - Short story **06**

The Dear Departed - Stanley Houghton

The Fool's Paradise- Isaac Bashevis Singer

Unit IV -Grammar **06**

Parts of speech, Articles

Unit V -Grammar **06**

One-word substitution, prefix, suffix, synonym, antonym.

Total hours 30

Course Outcomes:

At the end of this course, the students would have learnt to

CO1	understand the characteristic features of the language used in the text.	K2
CO2	strengthen their knowledge of basic grammar	K1
CO3	improve narrative skills after studying diverse prose and play.	K2
CO4	understand to classify parts of speech and articles.	K2
CO5	develop critical writing skills in the textual content of the syllabus.	K6

References:

1. English for Communication Enrichment: by Jeya Santhi June 2015.
2. Dr. M. Narayana Rao and Dr. B. G.Barki–Anu's Current English for Communication (AnuChitra). June 2012.
3. Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2010.

L	T	P	O	C
3	0	0	2	4

24CBCF11 **FINANCIAL ACCOUNTING- I**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To give an insight into the basics of Accounting Concepts and Principles to Prepare Students to Have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 12

Meaning and definition of accounting- functions of accounting – accounting concepts and conventions - Journal, Ledger, subsidiary books including cash book – trial balance.

UNIT II PREPARATION OF FINAL ACCOUNTS 12

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

UNIT III ACCOUNTING STANDARDS 12

Accounting standards relating to Valuation of Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets(AS 26).

UNIT IV BANK RECONCILIATION STATEMENT AND ACCOUNTS 12

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement.

UNIT V CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 12

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

Total: 60 Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Interpret knowledge of Financial Accounting to practical situations	K3
CO2	Apply accounting principles for determining Profit/ Loss	K3
CO3	Familiar with Accounting Standards.	K2
CO4	Apply accounting practices for Reconciliation.	K3
CO5	Solve problems relating to depreciation of assets.	K5

Text Books:

1.T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.

2.P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

References:

1.Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.

2.N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint– 2008.

L	T	P	O	C
3	0	0	2	4

24CBCF12 PRINCIPLES OF MANAGEMENT

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To help the students gain understanding of the functions and responsibilities of managers.

To provide them tools and techniques to be used in the performance of the managerial jobs.

To enable them to analyze and understand the environment of the organization.

To help the students to develop cognizance of the importance of management principles.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 12

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II PLANNING AND DECISION MAKING 12

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures, methods of Decision Making – Process of decision making – Types of Decisions.

UNIT III ORGANISATION STRUCTURE 12

Organizing Process – Meaning and Definition, Characteristics, Process, Need and Importance, Principles, Span of Management. Organizational Structure – Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. Informal Organization – Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING 12

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

UNIT V CO - ORDINATION AND CONTROL 12

Co- ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

Total: 60Hrs

Course Outcomes:

At the end of this course students will be able to,

CO1	Make use of Management techniques, theories and Policies	K3
CO2	Construct a Plan successfully in every walk of life	K6
CO3	Get knowledge about Organize structure and its types	K2
CO4	Authority and Responsibility and stages in selection and training benefits	K2
CO5	Summarize co-ordination and control	K2

Text books:

1. P.C. Tirpathi And P.N. Reddy, “Principles Of Management”, Tata Mcgrawhil New Delhi, 1991.

2. J.Jayashankar, “Business Management”, 1st Edition Margham Publication, Chennai, 2004.

References:

1. N.Premavathi, “Principles of Management”, 2nd Edition Sri Vishnu Publication, Chennai, 2003.

2. Weirich And Koontz, “Management – A Global Perspective”, 10th Edition, 1993.

SEMESTER II

24LTAM21 **தமிழ்மொழிப்பாடம்-2**

L	T	P	O	C
2	0	0	1	2

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், தன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1 காப்பியங்கள் 8மணி நேரம்

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக் காதை முழுவதும்.

மணிமேகலை- மலர்வனம் புக்க காதை முழுவதும்.

கம்பராமாயணம் - குகப் படலம் (தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்)

அலகு 2: பக்தி இலக்கியம் 8 மணி நேரம்

1. மாணிக்கவாசகர் - திருவாசகம் – மூன்று பாடல்கள்
   - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
   - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
   - ✓ உற்றாரை யான் வேண்டேன் (திருப்புலம்பல்)
2. ஆண்டாள் - திருப்பாவை – மூன்று பாடல்கள் (1, 3, 4)
   - ✓ மார்கழித் திங்கள் ... (பாசுரம் 1)
   - ✓ ஓங்கி உலகளந்த... (பாசுரம் 3)

- ✓ ஆழிமழைக் கண்ணா... (பாசுரம் 4)

3. வீரமாமுனிவர் - தேம்பாவணி – வளன் சென்னித்தப் படலம்
4. சீறாப்புராணம்- மானுக்கு பிணை நின்ற படலம்

அலகு 3 கலைகள் **07 மணி நேரம்**

சிற்பம் - ஓவியம் - இசை - கூத்து - ஒப்பனை - ஆடை அணிகலன்கள்.

அலகு 4 நாகரிகம், பண்பாடு **7மணி நேரம்**

சொற்பொருள் விளக்கம் - பண்டைத் தமிழர் வாழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்தோம்பல் - உறவு முறைகள் - சடங்குகள் - நம்பிக்கைகள் - பொழுதுபோக்கு - புறம் - போர் முறைகள் - நடுகல் வழிபாடு - கொடைப்பண்பு.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

8. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
9. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
10. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
11. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
12. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
13. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
14. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE21 **FRENCH- II**

L	T	P	O	C
2	0	0	1	2

Course Objectives:

The lessons are being chosen:

to express his / her where abouts and to ask seek direction

to express obligation and restriction

to describe a place

to narrate and to question

to describe someone

to express his desire and to speak about the future.

Units:

C'est où **5 hours**

L'impératif, Les articles contractés au, à la…, Le passé composé et l'accord du participe passé avec être.

N'oubliez pas **5 hours**

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur…)

Belle vue sur la mer **4 hours**

Les adjectifs démonstratifs, Y- pronom complément.

Quel beau voyage! **4 hours**

Les verbes pronominaux, En- pronom complément.

Oh ! joli **5 hours**

L'imparfait, L'imparfait ou le passé composé.

Et après ? **7 hours**

Le futur simple, Le subjonctif présent.

At the end of this course, the students would have learnt to

CO 1	Express his/her where about and to ask direction	K3
CO 2	Describe a place.	K2
CO 3	Express obligation and restriction.	K4
CO 4	Narrate and to question	K5
CO 5	Express his desire and to speak about the future.	K6

Text / Reference Book:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

24LHIN21 **HINDI - II**

L	T	P	O	C
2	0	0	1	2

Course Objectives :

To train students in translation

To develop reading & writing skills

To create interest towards reading different types of literature

To understand the value of Senior citizen

To understand the importance of hard work

To understand the patriotism and women empowerment

To introduce the usage of Inscript keyboard

UNIT I : 'Boodee kaki" (Kahani) by Munshi Premchand **6hrs.**

UNIT II : 'Puraskar' (Kahani) by Prasad **6hrs.**

UNIT III: 'Main Narak Se Bhol Raha Hun' (Vyangy) by Harishankar Parsayi, **6hrs.**

UNIT IV: Functional Hindi- Technical & Designation & Department Names-50., Bhav Ek Bhasha Anek **6hrs.**

UNIT V : Functional Hindi-Letter Writing- 3 Official Letters. **6hrs.**

Inscript Keyboard knowledge

Total: 30hrs

Course Outcome:

At the end of this course, the students would have learnt to

CO 1	Know to the value senior citizen , their love and affection towards the family members.	K1
CO 2	Know the importance of patriotism and women empowerment in the society	K2
CO 3	Know the value of hard work in human life	K3
CO 4	Gain fair knowledge of Functional Hindi and fluency in speaking Hindi	K4
CO 5	Equip themselves in writing official letters in Hindi importance of translation of technical words and equip knowledge in using inscript keyboard thereby improving their employability.	K6

Text/Reference book/Weblink:

Munshi Premchand, Manasarovar, 2007, http://gadyakosh.org

Jaishankar Prasad/ http://gadyakosh.org

Harishankar Parsai/ https://hindikahani.hindi-kavita.com

Prayojanmoolak Hindi:https://hi.mwikipedia.org

https://rajbhasha.gov.in/en/introduction

L	T	P	O	C
2	0	0	1	2

24LENG21 **ENGLISH – II**

Course Objectives:

CO1: To read and understand different types of prose, poetry, and fiction.

CO2: To think critically about texts and express ideas clearly.

CO3: To recognize and discuss key themes and styles in literary works.

CO4: To learn and use grammar rules correctly in writing and speaking.

CO5: To write more effectively by applying grammar and literary techniques.

Credit Hours

Unit I -Prose **12**

If you are wrong, admit it- Dale Garnegie

Words of Wisdom- Chetan Bhaghat

Unit II - Poetry **12**

La Belle Dame Sans Merci - John Keats

Ozymandias- P.B.Shelley

Unit III - Fiction **12**

The School for Empathy - E.V. Lucas

The Lamb to the Slaughter-Roald Dahl

Unit IV - Grammar **12**

Types of sentences, Concord

Unit V - Grammar **12**

Tenses, Voices

Total 30 hours

Course Outcomes:

At the end of this course, the students would have learnt to

CO 1	Identify poetic expressions in the course of daily speech	K1
CO 2	Students will develop skills that enable them to communicate effectively in writing.	K3
CO 3	Students will develop skills that enable them to communicate effectively in writing.	K3
CO 4	Discriminate against different sensibilities in approaching life.	K4
CO 5	Strengthen the ability to solve life's problems, as highlighted in the selections.	K5

References:

Dr. M. Narayana Rao and Dr. B. G. Barki–Anu's Current English for Communication (AnuChitra). June 2012.

General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

L	T	P	O	C
3	0	0	2	4

24CBCF21 **FINANCIAL ACCOUNTING II**

(Common for B.Com A&F, B.Com CA, B.Com CS)

Course Objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I Accounting for non- Profit Organizations 12

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

UNIT II HIRE-PURCHASE ACCOUNTING 12

Hire purchase – Hire purchase trading account – Debtors system-Stock and debtor system- final accounts system – case studies.

UNIT III ADMISSION, RETIREMENT AND DEATH OF A PARTNER 12

Partnership accounts – admission – retirement – death of a partner.

UNIT IV DISSOLUTION OF PARTNERSHIP 12

Dissolution of partnership firm – dissolution accounts – causes of distribution of partnership – types of dissolution – dissolution accounts.

UNIT V ACCOUNTING SOFTWARE (Basics of Tally) 12

Basics of accounting software- Features- Creation of Company- Configuration- Creation of groups-Ledgers- Inventory- Stock creation- Stock groups- Stock categories-Units of measure

Total: 60 Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Prepare accounting for non-profit organizations.	K6
CO2	Recognize the Hire purchase calculations and preparation of Hire purchase trading a/c.	K1
CO3	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.	K2
CO4	To develop idea about dissolution of partnership and procedures.	K6
CO5	Comprehend the basics of tally.	K4

Text Books:

1. T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.

2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.

2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand& Company Ltd., 2002, Reprint – 2008.

Websites: https://theaccountingpath.org

Web Sources:https://www.accounting.com/resources/online-research-guide/

L	T	P	O	C
3	0	0	2	4

24CBCF22 **RETAIL MANAGEMENT**

COURSE OBJECTIVES:

To know the basic concepts on Retail management

To understand the pricing methodology and space management in retail

To know the modern concepts in promotion of retail management

UNIT I INTRODUCTION TO RETAILING 12

Nature – Scope – Ownership Styles and Retail Formats – Indian Retailing – Retail Marketing Strategy - Building Retail Brand - Strategic Planning - Sales Enhancement Strategies - Retail Consumer and Basic Customer Analytics - Private Labels - - Retail Promotion

UNIT II RETAIL PURCHASING AND PRICING 12

Pricing Strategy, Purchase management - Merchandise purchasing, Approaches to Pricing strategies - every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing - Building Store Loyalty - Retail Space Management, Merchandising and Marketing

UNIT III CUSTOMER RELATIONSHIP MANAGEMENT, STORE PLANNING 12

Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management - Trading area and Location Analytics.

UNIT IV SOCIAL MEDIA MARKETING 12

Retail Advertising and Promotions - retail advertising media, promotional budget, Customer services - quality gaps, service recovery - consumer buying behavior - Retail Supply Chain and Operations Management - Franchising Concepts and Legal Issues

UNIT V ELECTRONIC RETAILING 12

Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Customer Relationship Management

Course Outcome:

At the end of this course students will be able to

CO1	Understand Nature , Scope and Ownership Styles of Retailing	K2
CO2	Comprehend Retail purchasing and pricing	K3
CO3	Follow Customer relationship Management	K4
CO4	Recognize Social Media Marketing	K5
CO5	Implement Electronic Retailing	K6

Text Books

A strategic approach to Retail management , 13th Edition by Barry Berman, Joel R Evans and Patrali Chakraborty Publisher: Pearson Education Limited

Strategic Retail Management by U. C. Mathur Publsiher I. K. International Pvt Ltd

SEMESTER III

24LTAM31 **தமிழ்மொழிப்பாடம்-3**

L	T	P	O	C
2	0	0	1	2

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், பக்தி இலக்கியத்தை மாணவர்களுக்கு அறிமுகப்படுத்தி, அதன்வழி தமிழர்தம் பக்தி உணர்வையும் அதன் மேன்மையையும், கலைத்திறனையும் வெளிப்படுத்துதல், காப்பியம், புதினம் என்ற இலக்கிய வகைமைகளை அறிமுகப்படுத்துதல், மாணவர்களின் மொழித்திறனை மேம்படுத்தும் வகையில் மொழிபெயர்ப்பு, இலக்கணக் குறிப்பு என்பனவற்றை அறியச் செய்தல், மேற்கண்டவழி மாணவர்களைப் போட்டித்தேர்வுகளுக்குத் தயார் செய்தல் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: சிற்றிலக்கியம் 8 மணி நேரம்

1. நந்திக்கலம்பகம் - உரைவரம் பிகந்த உயர்புகழ்ப்
   வானுறுமதியை அடைந்தது உன்வதனம்
2. தமிழ்விடு தூது – 10 கண்ணிகள்
3. திருக்குற்றாலக் குறவஞ்சி – மலைவளம் கூறுதல் – முதல் 5 பாடல்கள்
4. கலிங்கத்துப் பரணி – பாலை பாடியது – முதல் 5 பாடல்கள்

அலகு 2: சிறுகதை 8 மணிநேரம்

1. அறிஞர் அண்ணா - செவ்வாழை
2. புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும்
3. கி.ராஜநாராயணன் - கதவு

அலகு 3 எழுதுதிறன் 7மணி நேரம்

கலைச்சொல்லாக்கம் - தேவைகள் - கலைச்சொற்களின் பண்புகள் - கலைச்சொல்லாக்கத்தில் தவிர்க்க வேண்டியவை - அறிவியல் கலைச்சொற்கள்.

கடிதம் - வகைகள் - அலுவலகக் கடிதங்கள் - பயிற்சி - அறிஞர்களின் கடிதங்கள் - கடிதங்களின் வழி கற்பித்தல் - சில அறிஞர்களின் கடிதங்கள் - நேரு...,

அலகு 4: பேச்சுக் கலை 7 மணி நேரம்

பேச்சுத் திறன் – விளக்கம் – பேச்சுத்திறனின் அடிப்படைகள் – வகைகள் – மேடைப்பேச்சு – உடையாடல் - பயிற்சிகள்

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

15. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
16. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
17. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
18. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
19. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
20. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
21. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE31 **FRENCH III**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES :

The lessons are being chosen:
1) to express certainty and uncertainty
2) to express one's desire to do something
3) to express one's willingness and unwillingness to do something
4) to express one's joy and sorrow
5) to express one's fear, concern and astonishment
6) to express one's anger and regrets

	Units
1) Très drôle	**6 hours**
le passe recent, passe compose et l'imparfait	
2) Vous avez dit culture	**5 hours**
l'interrogation et le subjonctif.	
3) Envie d'ailleurs	**4 hours**
les verbes aller/ retourner, venir/ revenir, ne...pas...ni, ne...ni...ni.	
4)Voila l'été	**7 hours**
le comparatif, superlatif et l'accord du participe passe avec avoir	
5)Terre inconnue	**3 hours**
le plus-que parfait	
6) Vivement dimanche	**5 hours**
le pronom en et y, le subjonctif et les conjugaisons irrégulières.	

Total no. of hours - 30 hours

Course Outcome:

1) The students would be able to express certainty and uncertainty
2) The students would be able to express one's desire to do something
3) The students would be able to express one's willingness and unwillingness to do something
4) The students would be able to express one's joy and sorrow
5) The students would be able to express one's fear, concern and astonishment
6) The students would be able to express one's anger and regrets

Text / Reference Book:

Prescribed book: LATITUDES 1 (A2/B1) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book:

SAISON A2 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

24LHIN31 **HINDI**

L	T	P	O	C
2	0	0	1	2

(Ancient & Medival Poetry, Hindi translation & Advertisement)

COURSE OBJECTIVES :

To enrich the knowledge of students about through Thirukkural

To enable them to learn life values through ancient and medievial poems of Hindi Literature

To develop translation and advertisements skills in Hindi

UNIT I : 'Thirukkural'- 5 Kural-by Thiruvalluvar & **6hrs.**

Amir Khusro-5 Paheliyan

UNIT II: Kabir Ke Dohe,-5 **6hrs.**

UNIT III: Tulsidas Ke Pad-2 & SurdasKe Pad-2 **6hrs.**

UNIT IV: Functional Hindi 1 - Introduction to Translation **6hrs.**

(Meaning, Definition &Types) & Exercise passages – 5

. **UNIT V**:Advertisement –Introduction (Meaning, Definition &

Types) & Model Advertisement - 4 **6hrs.**

Total: 30hrs

Course Outcome:

At the end of this course Students will

CO1 Know the valuable messages in social responsibilities

CO2 & CO3 Know the life values

CO4 Gain knowledge of translation in functional Hindi

CO5 Gain knowledge about advertisement skills in Hindi

Text Book:

Thirukkural, Bharatiya Gyanpeet, 2014.

Amir Khusro Ki Paheliyan, Prakrit Bharati Acadamy, 2006.

Amar Prakash, Kahir Dohavali, Mahamaya Publication, 2020.

Tulsidas, Dohavali, Geeta Press, Gorakhpur.

Vagdev, Surdas Ke Padavali, Prabhat Prakashan, 2011.

Reference book:

Rachana Vyas, Amir Khusro Ki Paheliyan, Lokoday Prakashan Pvt. Ltd., 2022.

Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

Kendriya Hindi Prashikshan Sansthan, Parangat, Bharat Sarkar, 2015.

Weblinks:

Thirukkural hindi translation by Venkata Krishnan

Ameer khusro ki paheliyan - https://www.hktbharat.com

Kabir ke Dohe - Kabir granthavali , Surhranthavali-http://kavitakosh.org

Tulsidas ke pad - http://kavitakosh.org

24LENG31 - ENGLISH III - ENGLISH FOR COMPETITIVE EXAMINATIONS

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

- To enhance reading comprehension skills for understanding complex texts in competitive exams.
- To develop vocabulary and language proficiency to tackle verbal reasoning sections effectively.
- To improve grammar and writing skills for precise and coherent expression in written exams.
- To practice critical thinking and analytical reasoning abilities required for exam questions.
- To familiarise students with exam formats, strategies, and time management techniques for success in competitive exams.

Credit Hours

UNIT I -VOCABULARY — 06

- Homophones, Homonyms, Note-taking, Paraphrasing

UNIT II - COMPREHENSION — 06

- Reading comprehension, Critical reading, Cloze test

UNIT III - GRAMMAR — 06

- Idioms and Phrases, Question tag, Verbal phrases, Prepositions

UNIT IV - GRAMMAR — 06

- Voices, Direct & Indirect speech, Simple, Compound, Complex

UNIT V - ACADEMIC WRITING — 06

- Precis writing, Report writing

Total 30 hours

COURSE OUTCOMES:

At the end of this course, the students would have learnt to

CO1	Imbibe the rules of language unconsciously and tune in to deduce language structure and usage.	K2
CO2	Develop their abilities as critical readers and writers.	K6
CO3	Decipher the mechanism of language and use it for success in competitive examinations and job-related speaking and writing tasks.	K3
CO4	Construct grammatically flawless sentences in oral and written communication.	K6
CO5	Express their thoughts and views in a concise manner in writing.	K2

REFERENCES:

- General English for competitive examinations by V. Rajagopalan (McGraw HillEducation) -2010.
- Technical Communication – Principles and Practices By Meenakshi Raman & Sangeeta K. Sharma, Oxford Univ. Press, 2016, New Delhi.

24CBCF31 **CORPORATE ACCOUNTING – I**

L	T	P	O	C
3	0	0	2	4

(Common for B.Com A&F, B.Com CA, B.Com CS)

Course Objective: To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

UNIT I ISSUE OF SHARES AND DEBENTURES 12

Issue of shares– various kinds of issues – forfeiture – re-issue – underwriting of shares.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 12

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 12

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 12

Valuation of goodwill and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION 12

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration - reducing share capital – Accounting entries for alteration and reduction of share capital.

Total:60Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Give outline on issue of shares and debentures	K1
CO2	Find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation	K2
CO3	Analyse the financial position by preparing final accounts of companies and calculating managerial remuneration	K3
CO4	Apply their knowledge for the valuation of shares and debentures	K4
CO5	Develop ideas for the alteration of share capital	K6

TEXT BOOK:

1. T.S. Reddy & Murthy, "Corporate Accounting", Margham Publications, Reprint, 2013.

REFERENCE BOOKS:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Accounting", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

WEBLINKS:

- https://youtu.be/b7K44y18sjA
- https://nptel.ac.in/
- https://www.geektonight.com/corporate-accounting-notes/

L	T	P	O	C
3	0	0	2	3

24CBCF32 **BUSINESS LAW**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE: To acquaint students with the principles of Business law. To impact the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent– legality of object – void agreements – illegal agreements.

UNIT III PERFORMANCE AND BREACH OF CONTRACT 15

Performance of contract - tender – quasi contract - discharge of contract – remedies for breach of contract

UNIT IV CONTRACT OF AGENCY 15

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essentials of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller-buyer and seller of goods - unpaid seller. - Bailment - Pledge - Lien - Mortgage.

Total: 75Hrs

Course Outcome:

At the end of this course students will be able to,

CO1	Explain contract and Explain its classification	K2
CO2	Summarise an idea about qualification and disqualification of contract	K2
CO3	Explain about Performance and breach of contract	K2
CO4	Build knowledge about law of Agency	K6
CO5	Summarise the entire provisions relating to Sale of goods Act 1930.	K2

Text books:

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2018.
2. R.S.Pillai, “Business Law”, S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, “Business Law”, Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, “Business Law for business and Marketing Students”, Butterworth – Heinemann Publication, 3rd Edition, 2011.

Weblink: https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf

https://ebooks.lpude.in/commerce/bcom/term_1/DCOM103_COMMERCIAL_LAW.pdf

SEMESTER IV

24LTAM41 **தமிழ்மொழிப்பாடம்-4**

L	T	P	O	C
2	0	0	1	2

பாடத்திட்ட நோக்கம்:

தமிழர்தம் தொன்மைச் சிறப்பையும், பண்பாட்டுச் செழுமையையும் உலகிற்குப் பறைசாற்றும் சங்க இலக்கியங்களான எட்டுத்தொகை, பத்துப்பாட்டு நூல்களை அறியச் செய்தல், அதன்வழி பண்டைத் தமிழரின் விழுமியங்களை எடுத்துரைத்தல், இலக்கால இலக்கிய வகைமையான நாடக இலக்கியத்தை அறியச் செய்தல், ஊடகங்களில் தமிழின் பயன்பாடு, கணினியில் தமிழ்ப்பயன்பாடு என்பனவற்றை மாணவர்களுக்கு கற்றுக்கொடுத்தல், மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: மரபுக்கவிதை **8 மணி நேரம்**

1. பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள்.
   (பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
2. பாரதிதாசன் – தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
3. தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை
4. முடியரசன் - காவியப் பாவை – "புண்படுமா" என்னும் கவிதை.

அலகு 2: புதுக்கவிதை **8 மணி நேரம்**

1. நா. காமராசன் - *கறுப்பு மலர்கள்* தொகுப்பில் *காகிதப்பூக்கள்* என்னும் தலைப்பிலான கவிதை.
2. அப்துல் ரகுமான் - *ஆலாபனை* தொகுப்பில் *போட்டி* என்னும் தலைப்பிலான கவிதை
3. ஆண்டாள் பிரியதர்ஷினி – *முத்தங்கள் தீர்ந்துவிட்டன* தொகுப்பில் *'இங்கே வரும் போது'* என்னும் தலைப்பிலான கவிதை

அலகு 3 :ஊடகத் தமிழ் **7மணி நேரம்**

இதழியல் - ஊடக வகைகள் - தலையங்கம்- நிகழ்ச்சியை செய்தியாக மாற்றுதல்- கருத்துப் பரிமாற்றம் நாடகம், திரைப்படம்,- வானொலி- தொலைக்காட்சி- மொழி நடையின் தன்மை -

அலகு 4 : கணினித் தமிழ் **7 மணி நேரம்**

கணினித் தமிழ்: கணினித் தமிழின் அடிப்படையும் பயன்பாடும் -கணிப்பொறியின் வரலாறும் வளர்ச்சியும், கணினியும் தமிழும், விசைப்பலகை (Keyboard) - எழுத்துருக்கள் (Fonts) - தமிழைத் தட்டச்சு செய்ய உதவும் மென்பொருள்கள், தமிழைத் தட்டச்சு செய்யும் முறைகள் - தமிழ்த் தட்டச்சுப் பயிற்சி - இணையமும் தமிழ்ப் பயன்பாடும் - தேடுபொறி (Search) - வலைப்பூ (Blog), மின்னூலகம் (Online e-Library), - மின்னகராதி(e-Dictionary), - மின் செய்தித்தாள் - e-Paper, - இணையவழித் தமிழ்க் கற்றலும்-கற்பித்தலும் - மின்வழிக் கற்றல் - e Learning.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LFRE41 **FRENCH**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES :

The lessons are being chosen:

1) to propose to do something and respond to a proposal
2) to respond to a request
3) to accuse, to blame
4) to complain, to protest
5) to express cause and consequence
6) to express opinion about facts

Units:

1) Entreprendre
Les pronoms démonstratifs, les pronoms interrogatifs. **6 hours**

2) Vous avez gagne
Les pronoms en et y, les formation des adverbes en-ment **5 hours**

3) Ne quittez pas
La mise en relief (c'est ..... qui, c'est …….que). **4 hours**

4) Argent trop cher
l'opposition- toujours/ne…jamais. **4 hours**

5) Le pétrole fou
la cause et la consequence. **5 hours**

6) Parlez-moi d'amour
le conditionnel present, le gérondif. **6 hours**

Total no. of hours: 30 hours

Course Outcome:

1) The students would be able to propose to do something and respond to a proposal
2) The students would be able to respond to a request
3) The students would be able to accuse, to blame
4) The students would be able to complain, to protest
5) The students would be able to express cause and consequence
6) The students would be able to express opinion about facts

Text / Reference Book:

Prescribed book: LATITUDES 1 (A2/B1) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book: SAISON A2 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

24LHIN41 **HINDI**

L	T	P	O	C
2	0	0	1	2

(Modern Poetry, Official Language & Stage Management)

COURSE OBJECTIVES :

To develop interest in various style of Modern and Contemporary Hindi Poetry

To enable them to know about the Official Language Hindi

To enable them to converse in Hindi

UNIT I : **6hrs**

Bharatendu Harishchandra ki Mukhariyan-4.

UNIT II : **6hrs.**

'Bharatmata Gramavasi' (Kavita) by Sumitranand Pant

UNIT III: **6hrs.**

'Beej Vyatha' (Kavita) by Gyanendrapati

UNIT IV: **6hrs.**

Introduction to Official Language Hindi, framing

questions from passages

UNIT V : **6hrs.**

Introduction to Stage Management(Interview)

Total: 30hrs

Course Outcome:

At the end of this course Students will

CO1 CO2 & CO3 Familiar with the different poetic expressions of Modern &

Contemporary Hindi Poetry – K2

CO4 Know the importance of official language Hindi – K2

CO5 Become conversant in Hindi – K3

TextBook:

Bhartendu Harishchandra, Ed.Ramji Yadav, Bharatendu Sanchayan, Bharatiya Pustak Parishad, 2011.

Sumitranandan Pant, Gramya, Lokbharti Prakashan, 2017.

Gyanedrapati, Gyanendrapati, Prabhakar Publication, 2022.

Bhatia Kailashchandra, Rajbhasha Hindi, Vani Prakashan,2018.

Reference Book:

Mahesh Sharma, Bhashan Kala, Prabhat Prakashan, 2019.

Raghavan T.E.S. Rajbhasha Hindi Amarkosh.

Weblinks:

-http://kavitakosh.org

Bharatendu Harishchandra

https://www.amarujala.com/kavya/kavya-charcha/bhartendu-harishchandra-poems-naye-jamane-ki-mukariyan?page=5

Sumitranandan Pant- http://kavitakosh.org

https://www.hindiadda.com/beej-vyatha-gyanendrapati/

Hindi Rajbhasha: https://navodaya.gov.in

24LENG41 **ENGLISH IV - PROFESSIONAL ENGLISH**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

- To improve professional vocabulary and language usage appropriate for various fieldsand industries.
- To practice critical thinking and problem-solving skills through case studies anddiscussions.
- To prepare students for job interviews, networking, and career advancement throughprofessional English proficiency.

Credit Hours

UNIT I - TECHNICAL WRITING 6

- Spelling, Punctuation, Spot the error
- Hints development,
- Cliches, Redundancies
- Modifiers.

UNIT II - CREATIVE WRITING 6

- Instructions and recommendations
- Interpretation of graphs, charts and pictures

UNIT III - PROFESSIONAL WRITING 6

- Agenda
- Minutes of the meeting
- Review
- Circular

UNIT IV - ORGANIZATION OF WRITING 6

- Paragraph Writing
- Essay writing
- Proposal Writing

UNIT V - SPEECH WRITING 6

- Welcome address
- Vote of thanks
- Oral presentation
- E-mail and SMS text.

Total Hours 30

COURSE OUTCOMES:

At the end of this course, students would have learnt to,

CO1	Demonstrate proficiency in language use.	K3
CO2	Master the nuances of Spoken and Written Communication skills in professional contexts.	K2
CO3	Develop confidence and clarity in Professional English usage.	K6
CO4	Organize their ideas coherently in writing for formal contexts.	K3
CO5	Exhibit their oral and written communication skills for professional contexts such aspresentations and meetings.	K2

References:

- Professional English by Meenakshi Raman and Sangeetha Sharma -2018.
- General English for all competitive examinations by S.C. Gupta -2016.

24CBCF41 **CORPORATE ACCOUNTING – II**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
3	0	0	2	4

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 12

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – Journal entries in the books of the purchasing company

UNIT II ACCOUNTS OF BANKING COMPANIES 12

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT III ACCOUNTS OF INSURANCE COMPANIES 12

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

UNIT IV LIQUIDATION OF COMPANIES 12

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 12

Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Infer idea about Amalgamation, Absorption and External Reconstruction	K1
CO2	Determine profit and financial position of Banking Companies	K2
CO3	Build knowledge on Insurance company accounts	K6
CO4	Tell why companies and getting liquidated and their procedures	K5
CO5	Compare Holding and subsidiary company accounts	K4

Text book:

1. T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

Reference books:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

WEBLINKS:

- https://youtu.be/b7K44y18sjA
- https://nptel.ac.in/
- https://www.geektonight.com/corporate-accounting-notes/

L	T	P	O	C
3	0	0	2	4

24CBCF42 **COMPANY LAW**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To make students aware of the provisions of the companies Act, 1956. This would help them to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION 12

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Conditions to be complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 12

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Remedies.

UNIT III COMPANY MANAGEMENT 12

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 12

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 12

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Extend their knowledge about company Law.	K2
CO2	Apply their knowledge on various documents to be filed while starting a new company.	K3
CO3	Summarise about the entire Company management.	K2
CO4	Understand the basics of company meeting.	K2
CO5	Summarise various procedures for winding up of a company.	K2

TEXT BOOK:

1. N.D.Kapoor , "Company Law",Taxmann Publications Pvt. Limited,.2008

REFERENCES:

1. M.C.Shukla&S.G.Gulshan, "Principles Of Company Law", Institute of Cost and Works Accountants of India, 1983.

2. Avtar Singh, "Company Law", Eastern Book Company, 2005.

WEBSITES:

https://indiacorplaw.in/

SEMESTER V

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24DBCF51 **COST ACCOUNTING**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
3	0	0	2	4

COURSE OBJECTIVE:

To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 12

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 12

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 12

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 12

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times and Overtime.

UNIT V OVERHEAD COST 12

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate. **Total: 60Hrs**

Course Outcomes

At the end of this course students will be able to,

CO1	Build their knowledge on Cost accounting concepts	K6
CO2	Compare Cost and Financial accounting	K4
CO3	Solve problems on Material control	K5
CO4	Utilize their knowledge on Remuneration and Incentives	K2
CO5	Solve problems using Overhead costs	K4

Text books:

1. Manosh Dutta, "Cost Accounting', Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, " Cost Accounting", Margham Publications, 2014.

Reference books:

1. Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, " Cost Accounting", S.Chand & Company Ltd, 2010.

Weblinks:

- https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf
- https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf

24CBCF52 **INCOME TAX LAW AND PRACTICE – I**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX 12

Income Tax Act 1961: Basic Concept of IT – Objectives and Canons of Taxation- Features and problems of the Indian Tax system- Capital Vs Revenue– Important terms – Residential status or Basis of charge of an Individual –Exempted Incomes.

UNIT II HEADS OF INCOME – INCOME FROM SALARY 12

Salary – Meaning--Definition-- Due date of Salary – Basic Salary-Allowances-Perquisites—Profit in-lieu of Salary--Gratuity-Pension-Leave Encashment—Gross Salary- Deductions U/S 16-Standard Deduction- Entertainment Allowance- Professional Tax –Rebate.

UNIT III INCOME FROM HOUSE PROPERTY 12

Meaning of House Property – Types of House Property – Gross Annual Value- Municipal Taxes-Net Annual Value – Deductions U/S 24(1) – Standard Deductions- Interest on Loan- Income From House Property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION 12

Meaning of Business-Computation of Business Income-Net Profit as per P&L Account-Inadmissible Expenses- Allowable Expenses- Inadmissible Income- admissible Income - Meaning of Profession-Medical Practitioners Professional income – Lawyer Professional Income-Auditors Income-Professional Receipts- Professional Expenditure.

UNIT V COMPUTATION OF DEPRECIATION UNDER IT PROVISIONS 12

Depreciation – Meaning – Conditions for allowance for Depreciation– Block of Assets – Other Provisions relating to Depreciation. **TOTAL HOURS 60**

Course Outcomes

At the end of this course students will be able to,

CO1	Get outline about Income tax Act.	K1
CO2	Relate different heads of income to real life situations especially Income from Salary.	K3
CO3	Solve problems on Income from House Property.	K4
CO4	Make use of Provisions relating to Business or Profession in their real life and calculate tax relating to it.	K5
CO5	Solve problems relating to depreciation.	K6

Text books:

1. V.B. Gaur &Narang , "Income Tax Law And Practice", Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law And Practice" Margham Publications,2008.

References:

1. Dr Vinod K. Singhania, "Income Tax Law And Practice", Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, "Taxation Law and Practices", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES: https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES:https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/

21CBCF53 **PRACTICAL AUDITING**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To expose the students to the process of auditing. To give them the steps for conducting an audit Programme and to draw their attention into the latest developments with the advent of computers.

UNIT I QUALITIES AND QUALIFICATION OF AUDITORS 15

Auditing: Meaning and Concept– Objectives – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors ' Remuneration.

UNIT II AUDIT PLANNING AND PROGRAMME 15

Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

UNIT III INTERNAL CONTROL 15

Internal Control – Importance – Limitations – Internal Check – Meaning – Criteria for good Internal Check System – Internal Check System for Cash Receipts, Cash Payments and Wage Payments – Internal Audit – Difference between Internal Audit and Statutory Audit.

UNIT IV VOUCHING 15

Voucher - Importance – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Importance – Verification and Valuation of different Kinds of Assets and Liabilities.

UNIT V EDP AUDIT 15

EDP Audit– Principles of EDP Audit - Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit– Design and Procedural aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

Total: 60Hrs

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Demonstrate qualities and Qualifications of Auditors	K3
CO2	Explain in detail the Audit Planning and Programme	K2
CO3	Develop knowledge about Internal Control	K4
CO4	Infer knowledge about vouching concept	K5
CO5	Build understanding about EDP Audit	K6

Text books:

1. Dinkar Pargare, "Principles and Practice of Auditing", sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, "Practical Auditing", Prasanna Publication, Tripicane, 2007.

References:

1. S. Vengadamani, "Practical Auditing", Margham Publication, 2009.
2. B. N. Tandon,S. Sundarsanam & S.Sundhara Babu, "A Hand Book of Practical Auditing", S. Chand Limited, 2006.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf

SEMESTER VI

24CBCF61 **MANAGEMENT ACCOUNTING**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
3	0	0	2	4

COURSE OBJECTIVE:

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 12

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 12

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency Ratios.

UNIT III FUND FLOW & CASH FLOW STATEMENT 12

Fund flow statement – Concepts of Funds – Importance or uses of Fund Flow Statement – Working capital Statement or schedule of Changes In Working Capital – Preparation of Fund Flow Statement – Cash Flow Statement – Advantages And Limitations.

UNIT IV BUDGETING AND BUDGETARY CONTROL 12

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essentials Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING 12

Marginal Costing - definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing– Cost volume profit analysis – Contribution - Break Even Analysis - Significance Of Margin Of Safety – Application of Managerial Costing (Simple Problems only). **Total: 60Hrs**

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting	K4
CO2	Analyze Financial position of a company by using various Ratios	K4
CO3	Experiment with working capital and calculate Fund flows and cash flows of an organization	K3
CO4	Plan and prepare different types of budgets	K6
CO5	Solve and take decisions in real life situations using marginal costing techniques	K5

Text books:

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

Reference books:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, " Management Accounting", Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf

21CBCF62 **INCOME TAX LAW AND PRACTICE - II**

L	T	P	O	C
4	0	0	2	4

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME UNDER THE HEAD CAPITAL GAINS 12

Capital Assets: Concept- Types- Cost Inflation Index (CII) -Transfer Price- Transfer not regarded as Transfer- Cost of Acquisition of various Assets- Deductions from Capital Gains- Exemptions U/S 54- Computation of Taxable Capital Gains (including problems).

UNIT II INCOME UNDER THE HEAD OTHER SOURCES 12

Interest on Securities- Bond washing transactions- Dividend on shares- Casual Income- Family pension- Gifts received and other general incomes including deductions- Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 12

Deductions from Gross Total Income 80C to 80U and Rebates- Clubbing and Aggregation of incomes- Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUALS 12

Taxable Income of an Individual -Computation of Taxable Income and Tax Liability - Eligible Exemptions and Deductions- Computation of Taxable Income and Liability- Relief of Income Tax.

UNIT-V ASSESSMENT OF FIRMS & LLP 12

Assessment of Firm: Meaning of Partnership– Assessment as a Firm – Book proof – Remunerations rules to partner – Computation of Income of Partner from the Firm- Types of Assessment.

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	To familiar with the computation of capital gain.	K1
CO2	To familiar with the computation of income from other sources	K1
CO3	To know about the aggregation of income and deduction u/s 80C to 80U	K2
CO4	To know about the assessment of individuals	K2
CO5	To aware about the income tax authorities and their powers and duties	K3

Text books:

1. V.B. Gaur &Narang , "Income Tax Law And Practice", Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law And Practice" Margham Publications,2008.

References:

1. Dr Vinod K. Singhania, "Income Tax Law And Practice", Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, "Taxation Law and Practices", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES:https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES:https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/

24CBCF63 **CORPORATE FINANCE**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To help the students understand the working of corporate financial system and investment decision.

UNIT I INTRODUCTION 12

Nature and Scope – Role of Financial Institutions- Valuation of the Firm - Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio Divided as a Residual Payment- MM Irrelevance Doctrine.

UNIT II INVESTMENT DECISION 12

Investment decision- investment analysis- risk analysis - probability approach- business failures- mergers- consolidations and liquidations.

UNIT III CAPITAL MARKET 12

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL FUNDS 12

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL CORPORATION 12

Foreign collaboration- business ventures aboard- international financial institutions- Multinational Corporation.

Total: 60 Hrs

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Explain the role of the organisation's financial managers in realising these strategic objectives	K2
CO2	Approximate the organisation's cost of capital, and understand how this cost is impacted by taxation, "leverage" and other factors.	K5
CO3	Explain how the corporation's capital structure, payout policy and risk policy impact upon investment decisions.	K1
CO4	Have good understanding of, and be able to discuss current topical issues under debate in the world of corporate finance.	K5
CO5	Understand the implications of the overarching strategic objectives of the organisation for the finance function.	K2

TEXT BOOK:

1. Dr.S.C. Kutchal,"Corporate finance" Sultan & Co- Publication, 2009.

REFERENCES:

1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.
2. Dr.Matabadal, "Corporate Management" Sukla publications, 2011.

WEBLINK

: https://youtu.be/PDgcelhBoKY

24CBCF64 **CORPORATE SOCIAL RESPONSIBILITY**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

The object of this course is to impart basic knowledge of Corporate Social Responsibility, Business Ethics, Corporate Governance and Social Responsibility Accounting.

UNIT – I CORPORATE SOCIAL RESPONSIBILITY 12

Concept of Social Responsibility-Guidelines for Social Responsibility -Arguments in favor of and against of Social Responsibility-Social Responsibility towards various stake holders - Social Responsibility of Business in India.

UNIT – II BUSINESS ETHICS 12

Meaning of Ethics and Business -Ethics Need for Business Ethics Principles of Business Ethics Factors Affecting Business Ethics - Benefits of Business Ethics - Business Ethics in India.

UNIT – III CORPORATE GOVERNANCE 12

Concept of Corporate Governance -Need and Significance of Corporate Governance -Principles of Corporate Governance - SEBI Code on Corporate Governance - Corporate Governance in India.

UNIT – IV LEVELS OF CORPORATE GOVERNANCE 12

Levels of Governance Structure -Corporate governance and role, responsibilities and powers - Corporate Management Committee and Divisional Management Committee.

UNIT – V SOCIAL RESPONSIBILITY ACCOUNTING 12

Concept of Social Responsibility - Accounting Need and Importance of Social Responsibility - Accounting Reporting Standards - CSR Provisions under Companies Act 2013 -Two CSR Reports of Public Limited Companies.

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Identify and analyze key components of Corporate Social Responsibility (CSR) strategy.	K4
CO2	Eloquent the role of cross-sector collaboration and partnerships in Corporate Social Responsibility (CSR).	K2
CO3	Critically discuss on emerging trends and practices to the modals of Corporate Social Responsibility (CSR).	K5
CO4	Understand typical management challenges and opportunities relevant to a broad range of Corporate Social Responsibility (CSR) issues involving government, business and the non-profit sector.	K2

Text Books

1. A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
2. Business Ethics and Corporate Governance workbook by ICFAI University Press.
3. Corporate Governance by Devi Singh & Subhash Garg, Excel books.

Reference Books

1. T. Ramasamy, Principles of Management, Himalaya Publishing House.
2. C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi

Web links:

- https://elearningindustry.com
- https://essentialskillz.com

SEMESTER VII

24CBCF71 **ADVANCED FINANCIAL MANAGEMENT**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
3	0	0	2	4

COURSE OBJECTIVE:

To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concept like capital structure planning, cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT II CAPITAL STRUCTURE 12

Capital structures Planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 12

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 12

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 12

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Total: 60 Hrs

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Learn important functions of finance.	K2
CO2	Can gain information about capital	K2
CO3	To know about cost of capital and WACC.	K2
CO4	Learn dividend Policy	K3
CO5	To know about working capital management.	K5

Text books:

1. I.M. Pandey , "Financial Management",Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, "Financial Management", B.G. Sathyaprasad, Himalaya Publications,2004.

Reference:

1. Dr..V.R.Palanivelu, "Financial Management", S.Chand Publication,2010

L	T	P	O	C
4	0	0	2	4

24CBCF72 **DIGITAL BANKING**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To provide a sound foundation for using digital banking products and to keep abreast of the latest payment systems and platforms in Indian banking.

UNIT I: DIGITAL BANKING PRODUCTS 12

Introduction – Types of digital banking products – Evolution and utility- Customer education effective usage – Types of cards and features - EMV technology - Approval Processes for Cards – Back-end operations – Recovery and follow-ups.

UNIT II: ATMS AND CASH DEPOSIT MACHINES (CDMs) 12

Overview and history - Proprietary, Brown Label and White Label ATMs - Profitability of ATMs and CDMs - Risk Management and Frauds- Back End Operations and Technology.

UNIT III: MOBILE AND INTERNET BANKING 12

Product features and diversity - Corporate and Individual Internet Banking - Integration with e-Commerce merchant sites- Approval processes for POS Terminals- Financial Inclusion – Logic and logistics - Vehicles for Financial Inclusion- Business Correspondents/ Business facilitators - Digital Banking Products for Financial Inclusion.

UNIT IV: MARKETING OF DIGITAL BANKING PRODUCTS 12

Introduction – Objectives – Product planning – Structure for marketing digital banking products – Sales delivery to customers – Concept of e-galleries – Marketing for financial inclusion – Dangers of misselling – New developments in digital banking: Fintechs, blockchain, cryptocurrency – Use of analytics.

UNIT V: PAYMENT SYSTEMS 12

Overview of global and domestic payment systems – Unified Payments Interface (UPI) - National Electronic Fund Transfer (NEFT) - Real-time Gross Settlement (RTGS) - Immediate Payment Service (IMPS) - National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) - e-KYC - Cheque truncation System (CTS)- National Financial Switch (NFS) - Forex settlements.

COURSE OUTCOMES

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Familiarization with the types and features of different digital banking products.	K1
CO2	In-depth understanding of the nuances of back-end operations of ATMs and CDMs.	K2
CO3	Develop leadership skills in the correspondence and approval process of mobile and internet banking products.	K6
CO4	Resourceful use of analytics in bank fraud detection and control.	K4
CO5	Skillful deployment of the payment systems to suit emerging needs.	K5

RECOMMENDED BOOKS

- Digital banking, Indian Institute of Banking & Finance (IIBF), Taxmann Publications Pvt. Ltd., ISBN: 9789357785952

Reference books:

- Chris Skinner, Digital Bank, Embassy Books, ISBN: 9789386450364
- Brett King, Bank 4.0: Banking Everywhere, Never at a Bank. 1st Edition. Wiley Publishers. ISBN: 978-1119506508.

Website links:

- https://www.niti.gov.in/sites/default/files/202302/DigitalBanking07202022_co mpressed.pdf
- https://iibmjournalofmanagementstudies.in/index.php/iibm/article/download/ 1094/896

24CBCF73 CUSTOMER RELATIONSHIP MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To teach students how to implement CRM strategies and best practices to improve customer relationships and business profitability.

UNIT-I INTRODUCTION 12

Definitions - Concepts and Context of relationship Management – Evolution - Transactional Vs Relationship Approach – CRM as a strategic marketing tool – CRM significance to the stakeholders.

UNIT II UNDERSTANDING CUSTOMERS 12

Customer information Database – Customer Profile Analysis - Customer perception, Expectations analysis – Customer behavior in relationship perspectives; individual and group customers - Customer life time value – Selection of Profitable customer segments.

UNIT III CRM STRUCTURES 12

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT IV CRM PLANNING AND IMPLEMENTATION 12

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call center management – Role of CRM Managers.

UNIT V TRENDS IN CRM 12

e- CRM Solutions – Data Warehousing – Data mining for CRM – an introduction to CRM software packages.

COURSE OUTCOMES

At the end of the course, the students will be able to acquire the following skill sets:

CO1	To understand the components of successful customer care.	K2
CO2	To know how to develop a plan for implementing effective customer care	K3
CO3	To understand how a leader can help to develop a 'customer focused' team.	K4
CO4	To be able to assess your own, and your company's performance, in the different levels of customer service	K5
CO5	To identify customer service barriers within your organization.	K4

REFERENCE BOOKS

1. H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing 2005.
2. Jim Catheart, The Eight Competencies of Relatioship selling, Macmillan India, 2005.
3. Assel, Consumer Behavior, Cengage Learning, 6th Edition.
4. Kumar, Customer Relationship Management - A Database Approach, Wiley India, 2007.
5. Francis Buttle, Customer Relationship Management : Concepts & Tools, Elsevier, 2004.

SEMESTER VIII

24CBCF81 ADVANCED COST & MANAGEMENT ACCOUNTING

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
3	0	0	2	4

COURSE OBJECTIVE:

- The objective of this course is to equip students with advanced knowledge and skills in cost and management accounting.
- The course will provide a comprehensive understanding of cost systems, costing methods, and techniques used in managerial decision-making.
- By the end of the course, students will be able to analyze, design, and manage costing systems, perform cost control and reduction, and effectively apply costing methods to enhance business decision-making and financial performance.

UNIT 1: 12

Installation of costing system - Overview - Legal requirements - Control systems - Cost reduction techniques - Waste management.

UNIT 2: 12

Costing methods - Overview - Product costing techniques - Process costing approaches - Treatment of equivalent units - Inter-process profit considerations - JIT costing principles - Activity-based costing methods.

UNIT 3: 12

Cost Volume Profit Analysis - Overview - Decision-making scenarios - Make or buy decisions - Responsibility Accounting - Transfer Pricing - Segment Performance measurement.

UNIT 4: 12

Standard Costing & Variance Analysis - Overview - Standard costing methods - Variance analysis techniques - Corrective actions.

UNIT 5: 12

Financial Statement analysis - Overview - Ratio analysis - Funds / Cash flow statement analysis.

COURSE OUTCOME:

At the end of this paper, students will be able to

CO1	Apply Cost Reduction and Waste Management Techniques	K2
CO2	Implement various costing methods	K4
CO3	Analyze Cost-Volume-Profit (CVP) Data	K5
CO4	Utilize Standard Costing and Variance Analysis	K4
CO5	Evaluate Financial Statements	K1

RECOMMENDED TEXT BOOKS:

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

WEB REFERENCES:

www.futureaccountant.com
www.ce.cmu.edu
www.computerizedaccount.tripod.co

24CBCF82 **MANAGEMENT INFORMATION SYSTEM**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

Understanding the Role of MIS in Organizations, Developing Information System Management Skills, Analyzing and Designing Information Systems, Understanding Technology and Infrastructure.

UNIT – I INTRODUCTION 12

Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System Analyst – Role, Functions.

UNIT – II SYSTEMS ANALYSIS AND DESIGN 12

SDLC, SSLC, Systems Analysis and System Design, Tools – DFD – ER – Object modeling, DBMS – RDBMS – OODBMS.

UNIT – III INFORMATION SYSTEM 12

Financial, Marketing, Personnel, Production, Materials Information System, DSS, EIS, KMS, GIS, International Information System.

UNIT – IV SECURITY AND CONTROL 12

Security, Testing, Error detection, Controls, IS Vulnerability, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT.

UNIT – V NEW IT INITIATIVES 12

E- business, e-governance, ERP, SCM, e-CRM, Data warehousing and Data Mining, Business Intelligence, Pervasive Computing, CMM.

Course Outcome

At the end of this course students will be able to,

CO1	Describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business problems.	K2
CO2	Introduce the fundamental principles of computer-based information systems analysis and design and develop an understanding of the principles and techniques used.	K2
CO3	Enable students understand the various knowledge representation methods and different expert system structures as strategic weapons to counter the threats to business and make business more competitive.	K4
CO4	Assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.	K5
CO5	Provide the theoretical models used in database.	K3

REFERENCE BOOKS

1. Gordon Davis, Management Information System : Conceptual Foundations, Structure and Development, Tata McGraw Hill, 2000.
2. Haag, Cummings and Mc Cubbrey, Management Information Systems for the Information Age, McGraw Hill, 2005.
3. Turban, McLean and Wetherbe, Information Technology for Management – Transforming Organisations in the Digital Economy, John Wiley, 2007.
4. Raymond McLeod and Jr. George P. Schell, Management Information Systems, Pearson Education, 2007.
5. James O Brien, Management Information Systems – Managing Information Technology in the E-business enterprise, Tata McGraw Hill, 2002.
6. Corey Schou and Dan Shoemaker, Information Assurance for the Enterprise – A Roadmap to Information Security, Tata McGraw Hill, 2007.
7. Frederick Gallegor, Sandra Senft, Daniel P. Manson and Carol Gonzales, Information Technology Control and Audit, Auerbach Publications, 2007.

L	T	P	O	C
3	0	0	2	4

24CBCF82 **SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVES:

- To provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment
- To provide a sound theoretical base with examples and references related to the Indian financial system.
- To emphasize on understanding of the forces that influence the risk and return of financial assets and related models and theories.

UNIT 1: RISK–RETURN ANALYSIS, BOND VALUATION 1 2

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk.

UNIT 2: SECURITY ANALYSIS 1 2

Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, SWOT analysis, Company analysis.

UNIT 3: SHARE VALUATION & TECHNICAL ANALYSIS 12

Share valuation: Dividend discount models – no growth, constant growth, and two stage growth model. Relative valuation models using P/E ratio, other ratios. Technical analysis: meaning, assumptions. Volume indicators – Dow Theory, small investor volumes. Other indicators – institutional activity, Trends: resistance, support. Technical charts & patterns. Indicators: moving averages.

UNIT 4: PORTFOLIO ANALYSIS AND MANAGEMENT 12

Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of

beta, systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation.

Unit 5: Asset Pricing Models and Mutual Funds 12

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Expected return, required return, overvalued and undervalued assets as per CAPM. Multiple factor models: Arbitrage Pricing Theory (APT), APT vs

CAPM. Mutual Funds: Introduction, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation of Managed Funds using Sharpe's, Treynor's and Jensen's measures.

Course Outcome

At the end of this course students will be able to,

CO1	Remember the concepts of risk and return, bonds, asset pricing and risk return of portfolio.	K1
CO2	Understand the process of calculating risk and return, pricing of bonds along with duration, valuation of shares along with trading strategies and portfolio risk and return, pricing research reports and advice of financial firms and brokers.	K2
CO3	Evaluate the best measures of risk and return, bond prices and sensitivity based on other variables, share valuation models and techniques of arriving at portfolio risk and return.	K5
CO4	Analyse the outcomes of evaluation to choose the best return risk asset, change in bond price based on changes in interest rate .	K4
CO5	Create trading and investment strategies for maximising returns in the financial markets and also create a portfolio of investments to achieve the best risk return trade-off.	K6

RECOMMENDED TEXT BOOKS:

1. Reilly, F. K. & Brown, K.C. (2012) Analysis of Investments and Management of Portfolios, (12th edition), Cengage India Pvt. Ltd.

2. Singh, Rohini (2017): Security Analysis and Portfolio Management, (2nd Edition). Excel Books.

3. Fischer, D.E. & Jordan, R.J. (2006) *Security Analysis & Portfolio Management,* (6th edition), Pearson Education.

4. Ranganathan, M., & Madhumathi, R. (2006). *Investment Analysis and Portfolio Management*. Pearson Education.

DISCIPLINE SPECIFIC ELECTIVE COURSES

24DBCF11 **COMPUTING ESSENTIALS**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprises.

To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

UNIT-I HARDWARE AND SOFTWARE: 12

Computer systems, importance of computers in Business, Data and Information, Data Processing, Data Storage and Data Retrieval Capabilities, Computer Applications in various areas of Business, Computer related jobs in Business.

UNIT- II WORD PROCESSING 12

Introduction, printing a file, Document Creation and editing, saving, text formatting

UNIT-III MICROSOFT EXCEL AND USING SPREADSHEET 12

Introduction, Rows, Columns and Cells, Basics excel formulas and functions, using spreadsheets

UNIT-IV APPLICATIONS 12

Text manipulations, usage of bullets and numbering, header and footer, usage of spell check, find and replace using MS- Word- cell editing, data sorting, worksheet preparation using MS- Excel – slide transitions and animations, organization chart using MS PowerPoint.

UNIT-V INTERNET & COMMUNICATION & COLLABORATIONS 12

Basics of computer networks, internet, search engines, URLs, How to use web browser, basics of E-mail, How to use E-mail, instant messaging.

Total :60 hrs

Course Outcome:

At the end of this course students will be able to,

CO1	Understand the fundamental components of computer systems and their significance in business operations.	K2
CO2	Gain proficiency in creating, editing, and formatting documents using word processing software.	K3
CO3	Master the use of basic Excel formulas and functions for effective data manipulation and analysis.	K3
CO4	Develop the ability to create and edit documents, spreadsheets, and presentations using MS Word, Excel, and PowerPoint.	K3
CO5	Understand and effectively use internet resources, email, and instant messaging for communication and collaboration.	K2

TEXT BOOK :

Introduction to Information Technology, ITL Education Solutions Ltd., Pearson Education, Ist Edition, 2007

REFERENCE BOOKS

Computer and common sense-Roger Hunt and John Shellery, 2007

Using Micro Computers- Brightman and Dimsdale, 2002

P.c.Software made simple-R.K.Taxali, 2000

Introduction to computers-Alexis Leon and Mathews Leon, 2008

Information technology for management-Henry c.Lucas, 2005

Web Site

1.https://www.tutorialspoint.com/computer_fundamentals/index.htm

2.https://www.academia.edu/34887670/Unit_1_Information_Technology_Notes

Web Resources:

https://www.youtube.com/watch?v=7BfdMKeLTj0

https://www.youtube.com/watch?v=-AP1nNK3bRs

24DBCF21 **BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

To understand the concept of Business Correspondence and to introduce common office forms used in business correspondence.

UNIT I: INTRODUCTION TO BUSINESS CORRESPONDENCE 12

Meaning, concepts of Business correspondence, significance and e-mail correspondence. Business letters - Essentials of Business Letters - Structure and Layout of Business Letters - Types of Business Letters: Enquiries and Replies, Orders and Acknowledgments, Complaints and Adjustments, Sales Letters, Circulars and Notices.

UNIT II: FUNDAMENTALS OF COMMUNICATION 12

Meaning and Importance of Communication - Process of Communication - Types of Communication: Verbal and Non-Verbal – Channels & levels of communication - Barriers to Communication and Overcoming Strategies - 7 C's of Effective Communication - role of technology in business communication.

UNIT III: REPORT WRITING 12

Importance and Characteristics of Reports – qualities of good report- Types of Reports: Formal and Informal - Structure of a Report – preparation of Reports: Progress Reports, Survey Reports, and Meeting Minutes.

UNIT IV: WORK STUDY AND COMMUNICATION SYSTEM 12

Definition , importance and applications of work study – role of communication in work study – types of communication system in work study – impact of technology on communication – Digital communication : internet, PSTN, intranet & extranet – Elements of communication system.

UNIT V: OFFICE MANAGEMENT 12

Definition and Scope of Office Management - Principles of Office Organization - Types of Office Layouts - Role of Office Manager- duties & responsibilities of office manager - Office Automation and Technology in Modern Offices - Importance of Records in Office Management - Filing Systems:

Traditional and Electronic – Digital platforms: social media and App based formats for day to day office operation – Technological Advancements in office management.

TOTAL: 60 Hrs

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	To understand the concept of Business Correspondence .	K2
CO2	To write effective trade correspondence.	K2
CO3	To familiarize students with the report writing .	K2
CO4	To teach students about work study & communication systems used in businesses.	K1
CO5	To bring out the importance of office management.	K2

TEXT BOOK:

1. Essentials of Business Communication – Rajendra Pal, J.S. Koralahilli, Sultan Chand & Sons, New Delhi.

2. Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing House Pvtltd, Mumbai.

3. Bhatia R.C.(2005) -Principles of Office Management- Lotus Press-New Delhi

REFERENCES BOOK:

ASHLEY, A – A Handbook of Commercial Correspondence, Oxford University Press (2003)

George R Terry (1949) - Office Management and Control Leffingwell and Robbinson (1975)-Text book of Office Management -Tata McGraw-Hill

WEB LINKS:

https://mis.alagappauniversity.ac.in/siteAdmin/dde admin/uploads/4/UG_B.Com_Commerce%20(English)_102%2043%20-%20Office%20Management.pdf
18UCAN2_OFFICE_MANAGEMENT_DR_S_HARI_GANESH.pdf

https://www.slideshare.net/slideshow/business-organisation-and-office management/10678313

http://www.uprtou.ac.in/other_pdf/AOCOM-01%20(296)%20English%20OK.pdf

24DBCF31 **BUSINESS ETHICS**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE:

To empower the learners with knowledge of ethics and value systems in general and business in particular.

UNIT I: PRINCIPLES OF ETHICS 12

Concept of business ethics- Need, factors, principles -Ethical values for success in business- Ethical problems faced by managers - Arguments for and against business ethics.

UNIT II: BELIEFS AND STANDARDS 12

Brief introduction to the meaning of values, norms, beliefs and moral standards - Values - Meaning and types, features - Code of ethics- Role, benefits, contents - Steps for effective code of ethics – Indian value systems.

UNIT III: ETHICS AT WORKPLACE 12

Importance of workplace ethics- Guidelines for managing ethics at workplace- Factors influencing workplace ethics- Forms of discrimination - Ethical arguments – Ethical factors against discrimination - Types of discrimination practices and prevention of other types of harassment.

UNIT IV: MARKETING ETHICS 12

Ethical issues in marketing - Need for ethical behaviour in marketing - Social effects of advertising - Factors determining advertising ethics – Case studies.

UNIT V: CONSUMER PROTECTION AND ETHICS 12

Consumer protection- Need for consumer protection - Brief introduction about machinery for redressal of consumer grievances – Whistle blowing – Characteristics - Ethical approaches to consumer protection.

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Comprehend the relevance of ethical value in the success of business.	K2
CO2	Discover the growing importance of Indian value systems in day-to-day business.	K4
CO3	Demystify the steps for enforcing effective codes of ethics at workplace.	K3
CO4	Gain insights into different factors that influence ethical marketing behaviour.	K4
CO5	Demonstrate the ethical approaches to consumer protection in India with classic examples.	K5

RECOMMENDED BOOKS

- Badi, R.V & Badi N.V. Business Ethics, Varinda Publications, New Delhi.
- Murthy, C.S.V. Business Ethics, Himalaya Publishing House, New Delhi.

REFERENCE BOOKS:

- Bhalla S. K. Business Ethics & Corporate Governance, Deep & Deep Publication, New Delhi
- Ghosh, Biswanath. Ethics in Management and Indian Ethos, Vikas Publishing House, New Delhi.
- Gupta, C. B. Business Ethics and Communication, Sultan Chand & Sons, New Delhi.

WEBSITE LINKS:

- https://www.distanceeducationju.in/pdf/BCom%20Sem%20II%20BCG%20202.pdf
- https://www.investopedia.com/terms/b/business-ethics.asp
- https://hbr.org/1993/05/whats-the-matter-with-business-ethics
- https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9530433/

24DBCF41 **GST ACT AND PRACTICE**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

- To gain a thorough understanding of the GST legal framework, registration process, and compliance requirements.
- Develop practical skills in filing GST returns, managing input tax credit, and handling audits and assessments effectively.

UNIT I 12

Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types.

UNIT II 12

GST (Goods and Service Tax), Background behind implementing GST- Problems with exiting systems – Centre Vs State pressure- Need for GST- Taxes covered by GST – Definition – Scope and Coverage – Scope of Supply – Levy of Tax- Taxable Event Returns- Refunds- Input tax credit- Business Impact- Benefits of GST

UNIT III 12

Administrative Structure of GST – Officers as per CGST Act - Officers as per SGST Act – Jurisdiction – Appointment- Powers. GST Council - Powers and functions - Composition.

UNIT IV 12

GST Registration - Return Filing - GSTR 1 - 3B, 4, 2B reconciliation - Input Tax Credit - Discrepancy or variances - adjustment in subsequent return.

UNIT V 12

Assessment and Audit under GST – Refunds, Demands and Recovery, Appeals and revision – Advance ruling- Offence and Penalties- Transitional Provisions under GST- GST in Tamilnadu.

RECOMMENDED BOOKS

1. Indirect Taxation, Sultan Chand & Sons - V. Balachandran
2. GST Law & Practice, Taxman Publishers- Shweta Jain
3. GST in India, New Century Publications
4. Students Guide to Income Tax, Taxman Publications , Vinod K.Singhania and Monica Singhania
5. Layman's Guide on GST, Taxman Publications-. Datta, D C,

24DBCF51 **FINANCIAL SERVICES**

(Common for B.Com A&F, B.Com CA, B.Com CS)

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

To help students to understand the working of Financial System in India. To introduce them to the view areas of Merchant Banking, Leasing, Factoring and Insurances.

UNIT I FINANCIAL SERVICES 12

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

UNIT II MERCHANT BANKING 12

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

UNIT III LEASING AND HIRE PURCHASE 12

Meaning and Definition of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

UNIT IV FACTORING 12

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

UNIT V INSURANCE 12

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Get outline about the fundamentals of financial services and its players	K2
CO2	Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking.	K3
CO3	Compare and contrast Leasing and Hire purchase dealings.	K4
CO4	Apply their knowledge about factoring towards real life situations.	K3
CO5	Relate their knowledge on Insurance companies and different types of policies to make investment decisions.	K2

Text books:

1. B.Santhanam,, "Financial Services", Margham Publications.2006
2. M.Y. Khan, "Financial Services", Tata Mc Graw Hill, 2004.

Reference books:

1. K. Sasidharan, Alex Mathews, "Financial Services", Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

Weblinks:

1. https://ebooks.lpude.in/commerce/bcom/term_5/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf
2. https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Indian-Financial-System.pdf

VELS
KNOWLEDGE IS POWER

L	T	P	O	C
4	0	0	2	4

24DBCF61 **MARKETING MANAGEMENT**

(Common for B.Com A&F, B.Com CA, B.Com CS)

COURSE OBJECTIVE:

To acquaint the students with the basics of marketing and to make them understand the consumer behaviour and buying motives.

UNIT I INTRODUCTION **12**

Nature, Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning & types of market.

UNIT II CONSUMER BEHAVIOUR **12**

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior - Buying motives.

UNIT III PRODUCTS **12**

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV PRICING **12**

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING **12**

Sales forecasting – Various methods of sales forecasting, sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 60Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Develop an idea about Marketing and its functions	K6
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour	K1
CO3	Extend their knowledge about Products and its classifications	K2
CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations	K3
CO5	Build an idea about Sales Forecast	K6

Text books:

1. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2018.
2. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.

Reference books:

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

Weblinks:

- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

https://www.sscasc.in/wp- content/uploads/downloads/BBM/Marketting.pdf

6. le, Customer Relationship Management : Concepts & Tools, Elsevier, 2004.

L	T	P	O	C
4	0	0	2	4

24DBCF71 **RESEARCH METHODOLOGY**

(Common for B.Com A&F, B.Com CA, B.Com CS)

Course Objective:

This paper highlights the various postulates of research problems, research design, writing a thesis and modern statistical methods. This helps to carry out research problem individually in a perfect scientific method.

UNIT-I: MEANING OF RESEARCH - FUNCTION OF RESEARCH 12

Meaning of Research - Function of Research – Characteristics of Research – Steps involved in Research – Research in Pure and Applied Sciences - Inter Disciplinary Research. Factors which hinder Research – Significance of Research - Research and scientific methods – Research Process– Criteria of good Research – Problems encountered by Researchers – Literature review.

UNIT - II: IDENTIFICATION OF RESEARCH PROBLEM 12

Selecting the Research problem – Necessity of defining the problem – Goals and Criteria for identifying problems for research. Perception of Research problem – Techniques involved in defining the problem – Source of problems – Personal consideration.

UNIT- III: RESEARCH DESIGN 12

Formulation of Research design – Need for Research design – Features of a good design – Important concepts related to Research design. Different research designs – Basic principles of experimental designs – Computer and internet in designs.

UNIT-IV: INTERPRETATION AND REPORT WRITING 12

Meaning and Technique of interpretation – Precautions in interpretation – Significance of report writing – Different steps in writing a report – Layout of a Research report - Types of report – Mechanics of writing a research report – Precautions for writing a research report – Conclusion.

UNIT -V: STATISTICAL TECHNIQUES AND TOOLS 12

Introduction of statistics – Functions – Limitations – Measures of central tendency - Arithmetic mean – Median – Mode – Standard deviation – Co-efficient of variation (Discrete serious and continuous serious) – Correlation - Regression – Multiple Regression. Sampling distribution – Standard error – Concept of point and interval estimation – Level of significance – Degree of freedom – Analysis of variance – One way and two way classified data – 'F-test.

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Comprehend the Fundamentals of Research	K2
CO2	Identify and Define Research Problems	K4
CO3	Design Effective Research Plans	K3
CO4	Interpret and Report Research Findings	K5
CO5	Apply Statistical Tools in Research	K3

Text Books and References:

1. A Hand Book of Methodology of Research, Rajammall, P. Devadoss and K. Kulandaivel, RMM Vidyalaya press, 2019.
2. Research Methodology Methods & Techniques, C.R. Kothari – New Age international Publishers, Reprint 2018.
3. Thesis and Assignment Writing, J. Anderson, Wiley Eastern Ltd., 2016.
4. Research Methodology, Mukul Gupta, Deepa Gupta – PHI Learning Private Ltd., New Delhi, 2011.
5. Fundamentals of Mathematical statistics, S.C. Gupta and V.K. Kapoor, Sultan Chand & Sons,New Delhi,2019.
6. Statistical Methods , G.W. Snedecor and W.G. Cochrans, Lowa state University Press,2017.

VELS
KNOWLEDGE IS POWER

24DBCF81 HUMAN RESOURCE MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To understand the organizations HRM practices, HR planning, Training Activities, Compensation and reward Planning, Performance Appraisal systems

UNIT – I **12**

Introduction of Human Resources Management: Importance of Human Resources, Definition and Objectives of Human Resources Management, Qualities of a good HR manager – Evolution and growth of Human Resource Management in India. Functions of Human Resource Management. Strategic Human Resource Management (SHRM). Human Resource Policies: Need, type and scope, Human Resource Accounting and Audit.

UNIT – II **12**

Human Resource Planning and Development (HRP & D): Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description, Job Specification and Succession Planning, Strategic Human Resource Planning. Recruitment and selection: Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods, Recruitment and Social Media, Placement, Induction, Transfers, Promotions, Dismissal, Resignation, Exit Interviews, Reduction of attrition rate.

UNIT – III **12**

Training, Development & Career Management: Importance and benefits of Training and Development, Types of Training Methods, Executive Development Programs, Concept and process of Career Management.

UNIT – IV **12**

Performance Management: Importance, process and Methods: Ranking, rating scales, critical incident method, removing subjectivity from evaluation, MBO as a method of appraisal, Performance Feedback, Online PMS.

UNIT – V **12**

Compensation Management: Wage and Salary Administration: Job Evaluation, Calculation of Wage, Salary, Prerequisites, Compensation Packages, Cost of Living Index and Calculation of Dearness Allowance, Rewards and Incentives: Financial and non-financial incentives, Productivity – linked Bonus, Compensation Criteria, Rewards and Recognition.

COURSE OUTCOME:

At the end of this syllabus, students will be able to

CO1	Understand the Fundamentals of HRM	K2
CO2	Develop Human Resource Plans, Recruitment and Selection	K4
CO3	Implement Training and Development Programs	K3
CO4	Understand and Apply Performance Management	K5
CO5	Design and Manage Compensation Systems	K3

Reference Books

1. Ashwathappa, K., Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2010.

2. DeCenzo, D.A. and Robbins, S.P., Human Resource Management, 10th Edition, Wiley India Pvt. Ltd., 2011.

3. Dessler, G., Human Resource Management, 12th Edition, Pearson, 2011. 4. Ivanecevich, J.M., Human Resource Management, 10th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2010.

5. Mamoria, C.B. and Gankar,S.V., Personnel Management, Himalaya Publishing House, 2011.

MULTI DISCIPLINARY COURSES

L	T	P	O	C
3	0	0	2	3

24MBCF11 **MANAGERIAL ECONOMICS**

UNIT I: INTRODUCTION TO MANAGERIAL ECONOMICS 9hrs

Definition –Nature and scope – Fundamental concepts of Managerial Economics - Relationship with other subjects - Decision Making Process.

UNIT II: DEMAND AND SUPPLY ANALYSIS 9hrs

Demand – Law of Demand – features – exceptions - Elasticity of demand – Types of elasticity of demand – Price, Income Cross and Advertisement - Law of supply – Demand forecasting – Prerequisites – Classification of demand forecasting – Methods of demand forecasting.

UNIT III : COST AND PROFIT ANALYSIS 9hrs

Cost classification –Different cost classification – Cost output relationship in short run and long run –Break even Analysis.

UNIT IV: PRODUCTION ANALYSIS 9hrs

Production function- Law of variable proportion- Law of returns of scale – Law of diminishing returns – Economic of scale

UNIT V: MARKET STRUCTURE AND PRICING 9hrs

Price and output determination under perfect competition – Monopoly competition – Monopolistic competition – Oligopoly Competition - Pricing – Objectives and methods.

Total :45 hrs

Course Outcome

Upon completion of the course, students will be able

CO1	To familiarize the students with fundamental of managerial economics	K1
CO2	To understand the concepts of demand, cost, production and markets	K2
CO3	To analyse the cost function and production function	K4
CO4	To examine the profit position of the firm through Break even analysis	K5
CO5	To critically evaluate the business practices existing in the market.	K5

TEXT BOOKS:

Paul A. Samuelson and William D. Nordhaus, Economics, 19th edition, Tata McGrawHill,2006.

William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2nd Edition, 2007.

S.Chandrachud " Chud's Series of Managerial Economics" WISE lab Publications, third edition, 2022

P. L. Mehta "Managerial Economics – Analysis, Problems and Cases", Sultan Chand & Sons. New Delhi. 12th Edition 2006.

REFERENCE BOOKS:

N. Gregory Mankiw, Principles ofEconomics, 6thedition, Thomson learning, NewDelhi, 2011

Richard Lipsey and Alee Charystal, Economics, 12th edition, Oxford University Press, NewDelhi, 2011.

L	T	P	O	C
3	0	0	2	3

24MBCF21 INTERNATIONAL ECONOMICS

UNIT I INTERNATIONAL TRADE 12

Introduction –Definition –Need –Types International Trade –Difference Between Internal and International Trade -Importance of International Trade in Global Context.

UNIT II THEORIES OF FOREIGN TRADE 12

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, Heckscher and Ohlin Theories only) .

UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 12

Balance of Trade, Balance of Payment –Concepts –Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

UNIT IV INTERNATIONAL MONETARY SYSTEM 12

Market, International Monetary System –International Liquidity –IBRD –Money market.

UNIT V WTO AND INDIA 12

WTO and Its Implication with special Reference to India. Trips & Trims

Course Outcomes:

Upon completion of the course, students will be able to

CO1	Be aware of the gains of International Trade.	K1
CO2	Know about theories of International Trade	K1
CO3	Understand about BOP and BOT	K2
CO4	Familiarize international financial institutions	K2
CO5	Analyse issues of WTO, IMF and World Bank	K4

TEXT BOOKS

M.L. Jhingan, 'International Economics' Vrinda Publications(P) Ltd, 6th Edition.2012

S.Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.

H.L.Bhatia, "International Econnomics" Vikas Publishing house, first Edition 2006.

REFERENCE BOOKS

Robert, J, Thomson – International Economics (2008).

Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.

Peter B. Kenen, International Economics, Cambridge University Press, 1996.

24MBCF31 **BUSINESS STATISTICS**

L	T	P	O	C
3	0	0	2	3

Course Objective: To impact the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

UNIT I INTRODUCTION TO STATISTICS 15

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

UNIT II MEASURES OF LOCATION AND DISPERSION 15

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

UNIT III MEASURES OF CORRELATION AND REGRESSION 15

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

UNIT IV BASIC THEORIES OF PROBABILITY 15

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes' theorem.

UNIT V TIME SERIES ANALYSIS AND INDEX NUMBER 15

Time- series analysis – components –trends – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre's method – Paasche's method – Fischer's and Kelly's methods – chain index.

Total: 75Hrs

Course Outcome:

At the end of the course the students will be able to

CO1	Describe and discuss the key terminology, concepts tools and techniques used in Statistical analysis	K4
CO2	Critically evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion	K4
CO3	Understand and critically discuss the issues surrounding of correlation and Regression	K3
CO4	Solve a range of problems using the techniques by time series and index numbers of data.	K3
VCO5	Discuss critically the uses and limitations of Testing of hypothesis	K6

TEXT BOOKS

1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi,2005
2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3rd Edition, 2001.

REFERENCE BOOKS

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd. 2011

WEB SOURCE LINKS

1. https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf
2. http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf

MULTI DISCIPLINARY ELECTIVE

24MBEF32 **INDIAN KNOWLEDGE SYSTEM**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVES

- To Gain an understanding of Indian Knowledge System.
- To Develop an ability to apply the Indian Knowledge System to societal challenges faced today in areas such as holistic health, governance, public administration and sustainable living.
- To Promote the youths to do research in the various fields of Indian knowledge system.

UNIT1: AN OVERVIEW OF INDIAN KNOWLEDGE SYSTEM 6

Introduction-Organization of Indian Knowledge System- The IKS corpus- A Classification framework- Historicity of Indian Knowledge System -Some salient aspects of Indian Knowledge System

UNIT 2: PHILOSOPHICAL SYSTEM 6

Introduction to Philosophy- Development of Indian Philosophical system - Unique features of Indian Philosophical system- Introduction to Yoga.

UNIT 3 : GOVERNANCE AND PUBLIC ADMINISTRATION 6

Introduction - Understanding Governance from ancient to modern times- Relevance of Arthashastra- Glimpses of Nitishastra- Vidura Niti.

UNIT 4 : WISDOM THROUGH THE AGES 6

Gateways of ancestral wisdoms-Introduction to Purāṇa- The Purāṇic repository- Issues of interest in Purāṇas- Introduction to Itihāsas- Key messages in Itihāsa-Wisdom through Nītiśāstra.

UNIT 5 MATHEMATICS 6

Introduction to Indian Mathematics- Unique aspects of Indian Mathematics- Indian Mathematicians and their Contributions.

Total hours: 30 hrs

Course Outcomes

CO1	Classify the key concepts of Indian Knowledge System and discuss the multifaceted nature of knowledge contained in the Traditional Systems of India.	K4
CO2	Identify the rich heritage of governance in Indian Knowledge System.	K1
CO3	Recognize the relevance of Arthashastra in public administration.	K2
CO4	Identify the Wisdom through Ages through Ithihasas.	K1
CO5	Knowledge of Indian Mathematicians and their contributions.	K3

TEXT BOOKS:

1. Mahadevan B., Bhat V R, Nagendra Pavana R.N., Indian Knowledge System Concepts andApplication, PHI Learning Pvt. Ltd., 2022.

2. Kapoor Kapil, and Singh Avadesh Kumar, Indian Knowledge System Vol.1, DK Print World,Ltd., 2005.

REFERENCE BOOKS:

1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan.

2. Histrory of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata

WEBLINK:

1. https://onlinecourses.swayam2.ac.in/imb23_mg54/preview

2. https://digest.iimb.ac.in/2022/04/book-indian-knowledge-systems-co-authoreddr-b- mahadevan/

3. https://www.summarize.tech/www.youtube.com/watch?v=jcV0LIp570A

VALUE ADDED COURSES

L	T	P	O	C
2	0	0	1	2

24DVAC11 **COMMUNICATION SKILLS**

Course Objectives:

CO1: To develop effective verbal and non-verbal communication techniques for various contexts.

CO2: To enhance listening skills for better comprehension and engagement in conversations.

CO3: To improve written communication abilities, focusing on clarity, coherence, and style.

CO4: To build confidence in public speaking through practice and constructive feedback.

CO5: To cultivate interpersonal skills for successful collaboration and professional interactions.

Credit Hours

Unit I - Personality Development 6

First Impression - Grooming - Team Building

Time Management - Body Language

Unit II - Practical English-I 6

Importance of the language - Word Usage and Jargon

Tenses and the effectiveness - Basics of grammar (Noun/Verb/Adverb/Conjunction)

Unit III - Effective Communication Module-I 6

LSRW (Listening, Speaking, Reading & Writing)

Pronunciation - Vocabulary Building

Intonations & its importance

Unit IV - Workplace Communication 6

Basics of telephone etiquette

E-Mail writing

Presentation Skills

Interpersonal Skills

Business English

Unit V - Quantitative Ability **6**

Verbal Ability - Verbal Analogy

Debating Skills - Public Speaking

Total 30 Hours

Course Outcomes:

At the end of this course, the students would have learnt to

CO 1	Enhance participants' business communication skills	K3
CO 2	Enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)	K3
CO 3	Express opinions at free will in social/ personal gathering	K5
CO 4	Impact leadership qualities among participants	K5
CO 5	Engage in conversation with others to exchange ideas	K4

References:

Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023

Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)

Ethan Beute and Stephen Pacinelli (Greenleaf)

24DVAC21 **UNIVERSAL HUMAN VALUES**

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVE:

The candidates will be able to appreciate the complimentary between the values and skills for sustained happiness and prosperity. To influence the students to approach the life and profession with a holistic perspective towards a value-based living in a natural way. To highlight plausible implications of holistic understanding of ethical human conduct.

UNIT- I INTRODUCTION TO VALUE EDUCATION 5

Living a fulfilling life. Value education. Skill education. Complimentary of Values and Skills. Development of a holistic perspective. Right understanding, relationship and physical facility. Understanding the happiness and prosperity.

UNIT-II HARMONY AT MULTIPLE LEVELS 5

Human being as co-existence of the self and the human body. Understanding harmony in the self. Harmony in the family and understanding values in human-human relationships. Harmony in the society and understanding universal human order. Harmony in nature and understanding the inter connectedness, self-regulation and mutual fulfillment. Harmony in existence and understanding co-existence at various levels.

UNIT-III IMPLICATIONS OF THE RIGHT UNDERSTANDING 5

Ethical human conduct. Implications of value-based living. Right understanding of professional ethics. Humanistic education. Holistic technologies, production systems and management models. Strategies for transition towards value-based life and profession.

Total: 15 Hours

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Develop qualities like responsibility and the ability to handle problems with sustainable solutions.	K6
CO2	Appraise human values and the harmony at various levels.	K3
CO3	Perceive a better critical ability.	K3
CO4	Develop qualities pertaining to value-based living.	K6
CO5	Apply what they have learnt to their own self in real life settings.	K3

Text Books:

1. R.R. Gaur, R. Asthana, G.P. Bagaria. (2023). A Foundation Course in Human Values and Professional Ethics. 3rd Revised Edition. Excel Books, New Delhi.

Reference Books:

1. A. Nagaraj, Jeevan Vidya Prakashan, Amar Kantak. Jeevan Vidya: Ek Parichaya . (1999).
2. Rakesh Gupta. (2008). Jeevan Vidya: An Introduction (Introductory Book to Madhyasth Darshan-Coexistentialism). English Version.
3. A. N. Tripathi. (2004). Human Values. First Edition. New Age International Publishers, New Delhi.

24DVAC41 **NATIONAL SERVICE SCHEME**

L	T	P	O	C
1	0	0	1	1

Course Objective:
To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES **6**

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT **6**

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT **6**

Project planning-Project implementation- Project monitoring-Project evaluation: impact assessment.

UNIT IV DOCUMENTATION AND REPORTING **6**

Collection and analysis of date-Preparation of documentation/ reports - Dissemination of documents/ reports

UNIT V PROJECT WORK/ PRACTICAL **6**

Workshops/seminars on personality development and improvement of communication skills.

Text book:

1. Dr. S. Baskaran, “Social Work and Development”, Himalaya Publication, 1998.

24DVAC51 AUTOMATION SOFTWARE SOLUTIONS

L	T	P	O	C
1	0	0	1	2

Course objectives:

To understand the fundamentals of automation and its role in enhancing efficiency and Develop and deploy automation scripts and workflows.

UNIT I - INTRODUCTION TO AUTOMATION **08**

Definition and Importance of Automation - Types of Automation (Industrial, IT, Business Process)- Key Trends and Emerging Technologies.

UNIT II - SOFTWARE TOOLS AND PLATFORMS **08**

Overview of Popular Automation Tools (UiPath, Automation Anywhere, Blue Prism)-Open-Source Automation Tools (Selenium, Power Automate)-Workflow Automation and Orchestration Tools-Comparison and Selection of Tools-Error Handling and Debugging in Automation Scripts.

UNIT III - ROBOTIC PROCESS AUTOMATION (RPA) **08**

Introduction to RPA - Implementing Bots for Data Entry, Extraction, and Processing-Advanced RPA Features – OCR, AI, and Machine Learning Integration- Deploying and Managing RPA Solutions.

UNIT IV - TESTING, QUALITY ASSURANCE AND SECURITY **08**

Automated Testing Tools (Selenium) - Continuous Integration/Continuous Deployment (CI/CD) Pipelines-Automation in Software Testing -Performance Monitoring of Automated Systems-Security Challenges in Automation-Ensuring Compliance in Automated Processes- Data Privacy and Secure Automation Practices.

UNIT V - PROCESS ANALYSIS AND WORKFLOW DESIGN **08**

Business Process Analysis for Automation-Mapping Processes and Identifying Bottlenecks-Designing Automation Workflows-Best Practices for Workflow Optimization.

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Understand the fundamentals of automation and its role in enhancing efficiency.	K2
CO2	Develop and deploy automation scripts and workflows.	K6
CO3	Leverage tools like RPA (Robotic Process Automation), PLC (Programmable Logic Controllers), and cloud-based automation platforms.	K3
CO4	Solve real-world automation challenges using industry-standard software.	K4
CO5	Integrate automation software with existing IT infrastructure.	K5

Textbook references :

"Robotic Process Automation: A Guide to the Robotic Revolution" by Leslie Willcocks and Mary Lacity.

"Software For Automation: Architecture, Integration, And Security" by Jonas Berge.

"Automation Software A Complete Guide - 2021 Edition" by Gerardus Blokdyk.

Weblinks:

"Automated Software Engineering"

Link: Automated Software Engineering

"Automation" (MDPI)

Link: Automation | An Open Access Journal from MDPI

Web Resources:

Automation World

Link: Automation World: Home

The Journal from Rockwell Automation and Our PartnerNetwork™

Link: The Journal from Rockwell Automation and Our PartnerNetwork

International Society of Automation (ISA) Books

Link: Books - International Society of Automation (ISA

SKILL ENHANCEMENT ELECTIVE COURSES

24SBCF11 **SOFT SKILLS -I**

L	T	P	O	C
2	0	0	1	2

Course Objectives:

CO1: To develop proficiency in poetry, prose, articles, and scripts.

CO2: To enhance descriptive and narrative skills through short story creation.

CO3: To acquire professional reports and review writing skills for various mediums.

CO4: To gain practical writing skills for television, radio, magazines, and the web, emphasizing freelance opportunities.

Credits Hours

Unit I **12**

Rhymes, Free Verse Jokes, and Think Pieces Article Writing

Unit II **12**

Descriptive Passages, Short Stories

Unit III **12**

Report Writing, Review Writing for books and films

Unit IV **12**

Writing for TV, Radio and Magazine Freelance Writing

Unit V **12**

Preparation of Web Content, Advertisement Writing

Types of advertising and advertising media, Writing techniques

Ineffective advertisement, Code of ethics for advertisement

Advertising and marketing.

Total **30 Hours**

Course Outcomes:

At the end of this course, the students would have learnt to

CO 1	Craft rhymes, free verse, jokes, and articles proficiently	K6
CO 2	Create descriptive passages and short stories to exhibit their creative writing prowess.	K6
CO 3	Write informative reviews and structured reports for diverse media.	K5
CO 4	Create compelling content for various platforms, adhering to ethical standards in advertising and marketing principles.	K3

References:

Creative Writing Log by Swan, published by Emerald in 2009.

Creative Writing by Isabelle Krishnan, published by Fairfield in 2013.

The Practice of Writing by David Lodge, published by Vintage in 2011.

24SSKU21 **SOFT SKILLS II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES

1	To develop strategies to enhance teamwork and collaboration in professional settings
2	To cultivate a positive attitude and mindset to foster constructive relationships and productivity.
3	To develop leadership, decision-making and team bonding skills

UNIT I - PROFESSIONAL BEHAVIOUR 6

- Team Building – Team Bonding
- Inter-Personal Relationship– Intra-Personal Relationship

UNIT II - PERSONALITY DEVELOPMENT 6

- Types of Personality
- Self-Confidence - Confidence Building
- Attitude (Positive/Negative)

UNIT III - TELEPHONE ETIQUETTE 6

- Basics of telephone etiquette
- Giving clear and concise information
- Tone & rate of speech
- Intonations & its Importance
- Whatsapp Communications

UNIT IV - DECISION MAKING 6

- Types of Decisions – planned-unplanned, individual-group, major-minor
- Types of Leadership styles – Autocratic, democratic, lesse-faire, participative, bureaucratic.

UNIT V- PROFESSIONAL ETIQUETTE 6

- Respect – Salutations

● Official Behaviour

TOTAL: 30 HOURS

REFERENCES:

R1: Language Service, University at Oberta de Catalunya

R2: Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005

R3: Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the principles of effective team building and apply strategies to foster team bonding and cohesion in professional settings.	K2
2	Become self-confident individuals by mastering interpersonal skills, team management skills, and leadership skills.	K3
3	Practice techniques for effective communication in telephone conversations.	K3
4	Evaluate decision-making processes and their implications in professional settings.	K2
5	Exhibit professional conduct and demeanor in various professional situations.	K3

24SSKU31 **SOFT SKILLS –III**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

- To hone the creative and critical faculties of learners.
- To enhance descriptive and narrative skills through short story creation.
- To acquire professional reports and review writing skills for various mediums.

Credits Hours

UNIT I **06**

- Meaning and Significance of Creative Writing, Refining Vocabulary, Word order, Developing Hints

UNIT II WRITING SKILLS **06**

- Genres of Writing
- Descriptive Passages, Short Stories, Narration of incidents

UNIT III ACADEMIC WRITING **06**

- Report Writing, Writing of book reviews and film reviews

UNIT IV WRITING FOR MEDIA **06**

- Writing for TV, Radio and Magazine, Freelance Writing, Preparation of Web Content

UNIT V ADVERTISEMENT WRITING **06**

- Types of advertising and advertising media, Writing techniques
- Ineffective advertisement, Code of ethics for advertisement
- Advertising and marketing.

Total **30 Hours**

COURSE OUTCOMES:

At the end of this course, the students would have learnt to:

CO1	Craft rhymes, free verse, jokes, and articles proficiently	K6
CO2	Write descriptive passages and short stories to exhibit their creative writing prowess.	K6
CO3	Write informative reviews and structured reports for diverse media.	K5
CO4	Create content for television, radio, magazines, and website and freelancing platforms.	K3
CO5	Create compelling content for various platforms, adhering to ethical standards in advertising and marketing principles.	K3

REFERENCES:

- Creative Writing Log by Swan, published by Emerald in 2009.
- Creative Writing by Isabelle Krishnan, published by Fairfield in 2013.
- The Practice of Writing by David Lodge, published by Vintage in 2011.

24SBEF41 INDUSTRY-ORIENTED EMPLOYABILITY SKILLS (CAREER SKILLS)

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVES:

To develop practical job search strategies, including resume writing and interviewing skills.

To enhance communication and presentation skills for professional environments.

To cultivate teamwork and collaboration abilities through group projects and activities.

To build problem-solving and critical thinking skills applicable to real-world industry scenarios.

To understand and adapt to workplace ethics, culture, and professional behaviour.

Credit Hours

Unit I - Employee/Employer Expectations **6**

Loyalty, Growth Chart - Hierarchy – Escalation Matrix

Unit II - Current Affairs & GK **6**

Technology, Sports National Politics International Affairs

Unit III - Job Preparedness **6**

Bio-data, Resume, CV -Social Media –Professional Presence (LinkedIn, FB, Instagram, Twitter)

Cover Letter.

Unit IV - Interview Skills **6**

Types of Interviews - Dress Code & Attire Group Discussion -Self Selling

Unit V - Practical & Project **6**

Mock GD – Mock Interview - Individual project presentation – viva voce

Total Hours 30

24SBCF51 **ENTERPRENEURIAL DEVELOPMENT**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

UNIT I INTRODUCTION **08**

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics - Types – Functions – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factor Affecting Entrepreneurial Growth – Development of Women Entrepreneur and Rural Entrepreneurs.

UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME **08**

Entrepreneurial Development Programmes (EDP's) – their Relevance and Achievement – Phases Of EDP – Course Content EDP – Role Of Government in Organizing EDP's – Critical Evaluation.

UNIT III PROJECT FORMULATION **08**

Project Formulation – Importance of Project formulation - Project Identification – Process of Project identification - Evaluation – Feasibility Analysis – Project Report.

UNIT IV EDP SCHEMES **08**

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centers (DIC's) – National Small Industries Corporation (NSIC) – Small Industries Development Organization (SIDO) – Small Industries Service Institute (SISI) – All India Financial Institution – IDBI, IFCI, ICICI, IRDBI.

UNIT V ENTERPRENEURIAL GROWTH **08**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsides of Government to MSME – Networking – Niche Play – Geographic Concentration – Franchising and Dealership. **Total: 40 Hrs**

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Understand the concept of Entrepreneurship.	K1
CO2	Identify, create and analyze entrepreneurial opportunities.	K2
CO3	Assess techno economic feasibility of a Business .	K5
CO4	Create Business Plans.	K 1
CO5	State various statutory institutions involved in the process of Entrepreneurship development.	K6

TEXT BOOKS:

1. Hisrich R D, Peters M P, "Entrepreneurship" 8th Edition, Tata McGraw-Hill, 2016
2. Khanka S.S., "Entrepreneurial Development" S Chand & Company; edition, 2016

REFERENCE BOOKS:

1. Sharma, "Entrepreneurship Development", PHI LEARNING PVT LTD, (2017)
2. Abhinav Ganpule&Aditya Dhobale, "Entrepreneurship Development", Kindle Edition,Jatayu Publication; 1 edition ,2018.
3. Sangeeta Sharma, "Entrepreneurship Development", 10th Edition, Kindle Edition PHI Learning, 2018

WEBSITES

1. http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/
2. https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/

WEBSOURCES

1. https://articles.bplans.com/10-great-websites-for-entrepreneurs/
2. https://www.entrepreneur.com/article/272185

24SBCF61 **MINI PROJECTS**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE :

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

INSTRUCTIONS FOR PREPARATION OF MINI-PROJECT REPORTS

The Mini-Project should be written in standard scientific paper format.

Title page: Authors name, Supervisosr Name and Designation

Abstract: 250 words = 1 page.

Introduction: 500-750 words = 2-3 pages

Materials and Methods: 1500 words = 6 pages

Results: 1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hopefully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain ~6 (maximum 8) figures or tables.

Discussion :1500 words = 6 pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

Reference :1250words = 5 pages

Standard format should be followed and include all the details, Including the full reference in the list maximum of 30 reference is adequate.

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Students will be able to practice acquired knowledge within the chosen area of technology for project development.	K3
CO2	Identify, discuss and justify the technical aspects of the chosen project with a comprehensive and systematic approach.	K4
CO3	To inculcate innovative thinking and thereby preparing students for main project.	K6
CO4	To set up self maintenance cell within departments to ensure optimal usage of infrastructure facilities.	K3

ABILITY ENHANCEMENT ELECTIVE COURSES

24AECC31 **ENVIRONMENTAL STUDIES**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 6 hrs

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness

UNIT II NATURAL RESOURCES 6 hrs

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources- Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM 6 hrs

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION 6 hrs

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conversation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 6 hrs

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides

Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 30 Hrs

Course Outcomes

At the end of this course, students will be able to:

CO1	To understand the nature and facts about environment.	K2
CO2	To find and implement scientific, technological, economic solutions to environmental problems.	K3
CO3	To know about the interrelationship between living organisms and environment.	K2
CO4	To understand the integrated themes and biodiversity, Natural resources, pollution control and waste management.	K2
CO5	To appreciate the importance of environment by assessing its impact on the human world.	K4

Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2015

2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2015

3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016

4. Clark RS, Marine Pollution, Clanderson Press, Oxofrd (TB).2015

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.

SUMMER

INTERNSHIP

L	T	P	O	C
0	0	2	1	1

24SICF31 **INTERNSHIP I**

COURSE OBJECTIVE

The goal of the student internship program is to have professional training and growth in various organizations and all types of companies.

PURPOSE

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about the corporate field. This is also an opportunity to

contribute to the local community by reaching out to future professionals.

PARTIES INVOLVED

The student internship program involves two parties:

1. The Intern Supervisor (The Company)

2. The Intern (The Student)

CATEGORY REQUIREMENTS

Status: Individual Internship.

Length: Period of 2 weeks

Hours : Hours will be agreed upon between the intern and the intern supervisor.

Reports : To The Intern Supervisor

Required Meetings 1. Attend Orientation

2. Attend meetings as requested by the Intern Supervisor.

DUTIES

1. Perform all duties as assigned by the Intern Supervisor

2. If performing the internship for school credit, the intern will

be responsible for providing and submitting the required forms to the Intern Supervisor.

EVALUATION PROCESS FOR INTERNSHIP:

A copy of the certificate issued by the company along with the presentation of their learning will be considered.

COURSE OUTCOMES

At the end of this course, the students would have learnt to:

CO1	To contribute to organizations of all types and sizes by managing critical internships.	K3
CO2	To provide creative solutions to key challenges.	K6
CO3	To design marketing strategies.	K6
CO4	To provide a variety of ways to engage in experiential learning.	K3
CO5	To lay the foundation for a strong relationship and subsequent job offers.	K4
CO6	To apply the knowledge and skills acquired in the classroom to a professional context.	K3

24IBCF51 **INTERNSHIP II**

L	T	P	O	C
0	0	2	1	1

COURSE OBJECTIVE:

The goal of the student internship program is to have professional training and growth in various organizations and all types of companies.

PURPOSE

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about the corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

PARTIES INVOLVED

The student internship program involves two parties:

1. The Intern Supervisor (The Company)
2. The Intern (The Student)

Category	Requirements
Status	Individual Internship.
Length	Period of 2 weeks
Hours	Hours will be agreed upon between the intern and the intern supervisor.
Reports To	The Intern Supervisor
Required Meetings	1. Attend Orientation 2. Attend meetings as requested by the Intern Supervisor.
Duties	1. Perform all duties as assigned by the Intern Supervisor 2. If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor.

EVALUATION PROCESS FOR INTERNSHIP:

A copy of the certificate issued by the company along with the presentation of their learning will be considered.

COURSE OUTCOMES

CO1	To contribute to organizations of all types and sizes by managing critical internships.	K3
CO2	To provide creative solutions to key challenges.	K6
CO3	To design marketing strategies.	K5
CO4	To provide a variety of ways to engage in experiential learning.	K4
CO5	To lay the foundation for a strong relationship and subsequent job offers.	K2
CO6	To apply the knowledge and skills acquired in the classroom to a professional context.	K3

RESEARCH

PROJECT

24RPCF71 **RESEARCH PROJECT I**

L	T	P	O	C
0	0	12	2	6

I. Each student has to undertake a project individually.

II. Maximum 10 students under the supervision of a faculty.

III. The students can collect both primary and secondary data through field visits which is mandate for the project work.

IV. If the project is done in collaboration with a company, the candidates should submit the consent certificate from the organisations for having undertaken the project work.

V. The project report must be typed and hard bond.

VI. The project report must be submitted at the end of VI semester.

VII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.

VIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva- Voce Examination and submits his/her Project Report.

IX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.

X. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).

XI. Marking Scheme for Project Report and Viva – Voce Examination :

Project Report (60 marks)

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature – 10 Marks Chapter 3:

Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations – 10marks

Evaluation Procedure for Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - 10 marks

Explanation of the analysis, findings, concluding observations, recommendations,

Limitations of the study - 20 marks

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others	K2
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research	K4
CO3	Analyse data and synthesize research findings	K4
CO4	Report research findings in written and verbal forms	K6
CO5	Use research findings to advance education theory and practice.	K2

24RBCF81 **RESEARCH PROJECT II**

L	T	P	O	C
0	0	12	2	6

XII. Each student has to undertake a project individually.
XIII. Maximum 10 students under the supervision of a faculty.
XIV. The students can collect both primary and secondary data through field visits which is mandate for the project work.

XV. If the project is done in collaboration with a company, the candidates should submit the consent certificate from the organisations for having undertaken the project work.The project report must be typed and hard bond.
XVI. The project report must be submitted at the end of VIII semester.
XVII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.

XVIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva- Voce Examination and submits his/her Project Report.

XIX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.

XX. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).

XXI. Marking Scheme for Project Report and Viva – Voce Examination : Project Report (60 marks)

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature – 10 Marks

Chapter 3: Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations – 10marks Evaluation Procedure for Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - 10 marks

Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study - 20 marks

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others	K1
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research	K2
CO3	Analyse data and synthesize research findings	K4
CO4	Report research findings in written and verbal forms	K4
CO5	Use research findings to advance education theory and practice.	K4