



## NEHRU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

(Reaccredited with 'A' Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified,  
Recognized by UGC with 2(f) and 12(B) and Affiliated to Bharathiar University)  
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.



### Scheme of Examination

(Applicable to the students admitted during the year 2020-2021)

### B. Com. (Banking)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
<b>I</b>	I	18U1TAM101/ 18U1HIN101/ 18U1MAL101/ 20U1FRN101	Language I	5	3	25	75	100	4
	II	20U2ENG101	English I	5	3	25	75	100	4
	III	18U3ACC101	Core Paper – I Principles of Accountancy	4	3	25	75	100	4
	III	18U3CBC102	Core Paper – II Indian Banking System	4	3	25	75	100	4
	III	19U3CBP103	Core Paper – III Computer Application Practical – I (Office Automation)	4	3	20	30	50	2
	III	18U3MAA101	Allied Paper – I Mathematics for Business	5	3	25	75	100	4
	IV	18U4ENV101	Ability Enhancement Compulsory Course- Environmental Studies	2	3	-	50	50	2
	IV	18U4HVY201	Value Education– Human Values and Yoga Practice I	1	-	-	-	-	-
				<b>30</b>				<b>600</b>	<b>24</b>
<b>II</b>	I	18U1TAM202/ 18U1HIN202/ 18U1MAL202/ 20U1FRN202	Language II	5	3	25	75	100	4
	II	20U2ENG202	English II	5	3	25	75	100	4
	III	19U3ACC204	Core Paper – IV Financial Accounting	6	3	25	75	100	4
	III	19U3CBC205	Core Paper – V Fundamentals of Insurance	5	3	25	75	100	4
	III	18U3MAA202	Allied Paper – II Business statistics	6	3	25	75	100	4
	IV	18U4HRC202	Ability Enhancement Compulsory Course- Human Rights and Constitution of India	2	3	-	50	50	2
	IV	18U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	25	25	50	2
				<b>30</b>				<b>600</b>	<b>24</b>

III	III	20U3ACC306	Core Paper – VI Corporate Accounting	6	3	25	75	100	4
	III	20U3ACC307	Core Paper – VII Banking Theory Law and Practice	5	3	25	75	100	4
	III	19U3CBP308	Core Paper –VIII Computerised Accounting – Practical	4	3	40	60	100	4
	III	18U3ACA303	Allied Paper - III – Managerial Economics	5	3	25	75	100	4
	III	19U4ACS301	Skill Based Paper -I Quantitative Aptitude for Skill Enhancement	5	3	20	55	75	3
	IV	19U4NM3BT1/ 19U4NM3AT1/ 19U4NM3CAF/ 19U4NM3GTS/ 19U4NM3WRT	#@ Basic Tamil - I / ## Advanced Tamil - I / *NME: Consumer Affairs/ Gandhian Thoughts/ Women’s Rights	2	3	50		50	2
	IV	18U4AC3ED1	Extra Departmental Course	2	3	-	50	50	2
	IV	18U4AC3ED2							
	IV	18U4HVY402	Value Education– Human Values and Yoga Practice II	1	-	-	-	-	-
	IV	19U4CPVALC	**Skill enhanced Add on Course- Institute Industry Linkage	-	-	-	-	-	-
			<b>30</b>				<b>575</b>	<b>23</b>	
IV	III	20U3ACC409	Core Paper – IX Cost Accounting	5	3	25	75	100	4
	III	20U3ACC410	Core Paper – X Digital Marketing	4	3	25	75	100	4
	III	20U3CBC411	Core Paper – XI Merchant Banking	5	3	25	75	100	4
	III	20U3CBC412	Core Paper – XII Executive Business Communication	5	3	25	75	100	4
	III	19U3ACA404	Allied Paper - IV Company Law And Secretarial Practice	4	3	25	75	100	4
	IV	19U4ACZ402	Skill Based Paper -II Finance Modeling through Spreadsheet	4	3	30	45	75	3
	IV	19U4NM4BT2/ 19U4NM4AT2/ 19U4NM4GEN	#@ Basic Tamil- II/ ## Advanced Tamil - II/ General Awareness	2	3	50		50	2
	IV	18U4HVY402	Value Education– Human Values andYoga Practice II	1	2	25	25	50	2
IV	19U4CPVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	-	-	-	-	-	GRADE	
			<b>30</b>				<b>675</b>	<b>27</b>	
V	III	20U3ACC513	Core Paper – XIII Management Accounting	5	3	25	75	100	4
	III	20U3ACC514	Core Paper – XIV Direct Tax	6	3	25	75	100	4
	III	20U3CBC515	Core Paper – XV Research Methodology	5	3	25	75	100	4

	III	20U3CBC516	Core Paper - XVI Banking Technology Management	5	3	20	55	75	3
	III	20U3CBE501/ 20U3CBE502/ 18U3ACE503	Elective Paper –I	5	3	25	75	100	4
	IV	20U4CBZ503	Skill Based Paper – III Instrumental Enhancement in Banking - Practical	4	3	30	45	75	3
				<b>30</b>				<b>550</b>	<b>22</b>
VI	III	20U3CBC617	Core Paper –XVII Principles of Auditing	5	3	25	75	100	4
	III	20U3CBC618	Core Paper – XVIII Financial Management	6	3	20	55	75	3
	III	19U3CBC619	Core Paper – XIX Banking Services and Customer Relationship Management	5	3	25	75	100	4
	III	20U3ACE604/ 20U3ACE605/ 20U3CBE606	Elective Paper –II	5	3	25	75	100	4
	III	18U3ACE607/ 19U3CBE608/ 19U3ACV609*	Elective Paper – III	5	3	25 40*	75 60*	100	4
	IV	18U4ACS604	Skill Based Paper– IV Cyber Security and Law	4	3	20	55	75	3
	V	19U5EXT601	Extension Activity	-	-	50	-	50	2
				<b>30</b>				<b>600</b>	<b>24</b>
								<b>3600</b>	<b>144</b>

<b>Additional Credit (Optional)</b>	<b>Semester II - VI</b>	<b>8<sup>\$</sup></b>
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# **Basic Tamil** - Students who have not studied Tamil up to 12<sup>th</sup> standard.

## **Advance Tamil** - Students who have studied Tamil language up to 12<sup>th</sup> standard and chosen other languages under part I of the UG programme but would like to advance their Tamil language skills.

\* **NME** - Student shall choose any one course out of three courses.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA).

\$ Not included in Total marks and CGPA Calculation.

\*\* Examination and Evaluation for value added course shall be conducted by the Industry and the marks shall be submitted to the Controller of Examination for the award of the degree.

**List of Discipline Specific Elective Papers (Choose any one of the paper):**

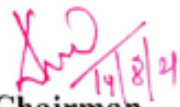
<b>Elective Papers</b>	<b>Course Code</b>	<b>Group</b>	<b>Name of the Course</b>
<b>Elective I</b>	20U3CBE501	A	Brand Management
	20U3CBE502	B	Business Finance
	18U3ACE503	C	Consumer Affairs
<b>Elective II</b>	20U3ACE604	A	Indirect Taxes
	20U3ACE605	B	Entrepreneurial Development
	20U3CBE606	C	Financial Services
<b>Elective III</b>	18U3ACE607	A	Investment Management
	19U3CBE608	B	Indian Capital Market and Financial System
	19U3ACV609	C	Project Work & Viva Voce

**Extra Departmental Course (EDC):**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Name of the Course</b>
1	Semester III	18U4AC3ED1	Fundamentals of Accounting
2		18U4AC3ED2	Modern Banking

**Self Study paper offered by Department of Commerce:**

<b>S.No.</b>	<b>Semester</b>	<b>Course code</b>	<b>Course Title</b>
1	<b>Semester II to V</b>	18UACSS01	Capital Market Operations
2		18UACSS02	Personal Investment Management

  
**Chairman**  
**Board of Studies**  
**Department of Commerce**  
**Nehru Arts and Science College**  
**Coimbatore**

**Dr. M. Kanagarathinam, Ph.D.**  
Dean  
Nehru Arts and Science College (Autonomous)  
Coimbatore - 641 105.



Course Code	Title		
18U1TAM101	PART – I TAMIL - I		
Semester: I	Credits: 4	CIA: 25 Marks	ESE : 75 Marks

(Common to all UG Programmes)

- Course Objective** : மொழி இலக்கியத்தின் வாயிலாக அறம்சார் பண்பு மற்றும் ஆளுமைமிக்க மாணவர்களை உருவாக்குதல்.
- Course Outcome** : தமிழ் இலக்கியங்கள் வாயிலாக சமூகச் சீர்திருத்தச் சிந்தனைகள் பெறப்படும்
- Offered by** : தமிழ்த்துறை

**Course Content** **Instructional Hours / Week: 5**

Unit	Description	Instructional Hours
I	<b>அற இலக்கியம் - திருக்குறள்</b>	
	1. அறன்வலியறுத்தல் (31 - 40 குறள்) 2. நடுவு நிலைமை (111 - 120 குறள்) 3. ஈகை (221 - 230 குறள்) 4. புகழ் (231 - 240 குறள்) 5. வாய்மை (291 - 300 குறள்)	15
II	<b>புதுக்கவிதைகள்</b>	
	1. பாரதியார்- நிலவு, வானம் , காற்று 2. பாரதிதாசன் - வான் 3. ஆரூர் தமிழ்நாடன்- கரிக்கிறது தாய்ப்பால் 4. காகிதப்பூக்கள் - நா. காமராசன் 5. மரங்கள் - மு. மேத்தா 6. சுவாசம் - சல்மா	15
III	<b>பெண்ணியம்</b>	
	1. பூச்சி வாழ்க்கை – ஆண்டாள் பிரியதர்சனி ( சுயம் பேசும் கிளி) 2. தொட்டிச்செடி – கவிஞர் இளம்பிறை 3. அம்மா – சுகிர்தராணி 4. நீரில் அலையும் முகம் - அ.வெண்ணிலா	15
IV	<b>சிறுகதைகள்</b>	
	புதுமைப்பித்தன் சிறுகதைகள் (மூன்றாம் பாகம்)	15
V	<b>இலக்கண - இலக்கிய வரலாறு</b>	
	1. மாணக்கர்களுக்குரிய இலக்கணம் (நன்னூல் மூன்று நூற்பா) 2. பதினெண்கீழ்க்கணக்கு நூல்கள் - அறிமுகம் 3. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்	15

4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்	
<b>Instructional Hours</b>	<b>15</b>
<b>Total Hours</b>	<b>75</b>

**பார்வை நூல்கள்**

1. பாரதியார் - பாரதியார் கவிதைத் தொகுப்பு, அபிராமி பதிப்பகம், 7-பி, கொடிமரத் தெரு, சென்னை - 600013.
2. பாரதிதாசன் - அழகின் சிரிப்பு, அபிராமி பதிப்பகம், 7-பி, கொடிமரத் தெரு, சென்னை- 600013.
3. அப்துல் ரகுமான் - அப்துல் ரகுமான் கவிதைகள், விஜயா பதிப்பகம், கோவை - 641001.
4. மு. மேத்தா - கண்ணீர்ப்பூக்கள், குமரன் புத்தக நிலையம், மதுரை.
5. திருவள்ளுவர் - திருக்குறள் பரிமேலழகர் உரை, சாரதா பதிப்பகம், ஜி - 4, சாந்தி அடுக்ககம், 2/3, ஸ்ரீ கிருஷ்ணாபுரம் தெரு, இராயப்பேட்டை, சென்னை-14
6. ஆண்டாள் பிரியதர்சனி - சுயம் பேசும் கிளி கவிதைத்தொகுப்பு, ராகவேந்திரா வெளியீடு 163/2 பொன்விழா அச்சகம், பாடிக்குட்ட சாலை, அண்ணாநகர், சென்னை.
7. கவிஞர் இளம்பிறை - தொட்டிச்செடி, பொன்னி வெளியீடு, சென்னை - 91.
8. சுகிர்தராணி - தீண்டப்படாத முத்தம், காலச்சுவடு பதிப்பகம், நாகர்கோவில்.
9. அ.வெண்ணிலா - நீரில் அலையும் முகம் முதல் கவிதைத் தொகுப்பு - 2000
10. முனைவர் ச.சுபாஷ் சந்திரபோஸ் - புதுமைப்பித்தன் சிறுகதைகள் (மூன்றாம் பாகம்) பாவை பப்ளிகேஷன்ஸ், சென்னை - 600014.
11. மு.வ. - தமிழ் இலக்கிய வரலாறு சாகித்திய அகாதெமி, புதுதில்லி - 110001.
12. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை - 625001.
13. சல்மா - ஒரு மாலையும் இன்னோரு மாலையும், காலச்சுவடு பதிப்பகம், நாகர்கோவில்.
14. பவணந்தி - தென்னிந்திய சைவசித்தாந்த நூற்பதிப்புக் கழகம், திருநெல்வேலி.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by
Dr.A.Sridevi Dr.V.Geetha			

विषय क्रमांक	शीर्षक		
18U1HIN101	भाग-I हिंदी		
सत्र : I	क्रेडिट श्रेय : 4	CIA:25 Marks	ESE:75Marks

(Common to all UG Programmes)

कोर्स लक्ष्य :

छात्र-छात्राओं में राष्ट्रीय भावना का विकास करना तथा राष्ट्रभाषा हिंदी एवं उससे संबंधित साहित्य की जानकारी प्रदान करना

- कोर्स परिणाम:
1. सामाजिक, सांस्कृतिक और राजनैतिक परिवेश से छात्र. साहित्य के माध्यम से बोधवान होंगे।
  2. व्याकरण के शिक्षण के माध्यम से छात्रों में शुद्ध भाषा में बोलने की क्षमता को विकसित होगी।
  3. अंतर्राष्ट्रीय भाषा अंग्रेज़ी से राष्ट्रभाषा हिंदी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
  4. विविध अनुशासनों में अनुवादों को सुचारु बनाने के लिए पारिभाषिक शब्दावली का ज्ञान होगा।

के द्वारा दिया गया अध्ययन विषयवस्तु : हिंदी

निर्देशात्मक घंटे / सप्ताह : 05

इकाई	विवरण	निर्देशात्मक घंटे	
I	लडाई-सर्वेश्वरदयाल सक्सेना		
		निर्देशात्मक घंटे	20
II	एकांकी संग्रह – 1. शिवाजी का सच्चा स्वरूप (सेठ गोविन्ददास) 2. माँ (विष्णु प्रभाकर) 3. घोंसले 4. रीढ़ की हड्डी (जगदीशचन्द्र माथुर) 5. दूसरा दिन (कंचलता सब्बरलाल)		
		निर्देशात्मक घंटे	20
III	व्याकरण : संज्ञा, सर्वनाम, विशेषण, क्रिया, वचन, लिंग, काल, वाच्य, प्रत्यय, उपसर्ग, 'ने' का प्रयोग		
		निर्देशात्मक घंटे	15
IV	अनुवाद : अंग्रेज़ी-हिंदी (अनुवाद अभ्यास-3) 1-15		
		निर्देशात्मक घंटे	10
V	पारिभाषिक शब्दावली		
		निर्देशात्मक घंटे	10
		कुल घंटे	75

## पाठ्यपुस्तकः

1. लडाई : सर्वेश्वरदयाल सक्सेना
2. एकांकी संग्रह
3. अनुवाद अभ्यास—३, दक्षिण भारत हिंदी प्रचार सभा, चेन्नै—17.
4. आलेखन व टिप्पणी

## संदर्भ ग्रंथ :

1. डॉ. एन.ई. विश्वनाथ अय्यर, अनुवाद कला, पब्लिशर, संस्करण 2000
2. भोलानाथ तिवारी, अनुवाद विज्ञान, संस्करण 2000
3. रामदेव, व्याकरण प्रदीप। प्रकाशन : हिंदी भवन, 36, टागौर टाउन, इलहाबाद —2
4. नूतन गद्य संग्रह, सुमित्रा प्रकाशन, सुमित्रा निवास, 16/4 हास्टिंग्स रोड, इलहाबाद —211 001. संस्करण 2006

आकलन के लिए उपयुक्त अंक (25 अंक)

सीआईए. I	सीआईए. II	सीआईए. II	असाईनमेंट	संगोष्ठी	उपस्थिति	कुल
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by

Course Code		Title	
18U1MAL101	PART-I MALAYALAM -I		
Semester-I	Credits - 4	CIA:25 Marks	ESE:75 Marks

(Common to all UG Programmes)

**Course Objective** : ആധുനിക കാലഘട്ടങ്ങളിലെ കഥകളേയും കഥകാരൻമാരേയും കുറിച്ചുള്ള അവബോധം

**Course Outcome** :

CO1	ചെറുകഥകളും കഥാകാരൻമാരേയും കുറിച്ച് അറിവ് ലഭിക്കുന്നു
CO2	ഭാഷയുടെ ഉപയോഗക്രമങ്ങളെക്കുറിച്ചുള്ള അറിവ്

**Offered by** : Malayalam

**Course Content** **Instructional Hours / Week: 5**

Unit	Description	Instructional Hours
I	ചെറുകഥകൾ കഥാമാലിക	16
II	ചെറുകഥകൾ കഥാമാലിക	16
III	ചെറുകഥകൾ കഥാമാലിക	16
IV	പ്രായോഗിക മലയാളം	16
V	ആശയവിപുലനം, പൊതുവായ വിഷയത്തെക്കുറിച്ച് ഉപന്യാസവും വിവർത്തനവും. (ഏകദേശം 100 വാക്കുകൾ)	11
<b>Total Hours</b>		<b>75</b>

**പാഠപുസ്തകങ്ങൾ**

1. ചെറുകഥകൾ കഥാമാലിക (10 ചെറുകഥകൾ)
2. പന്മന രാമചന്ദ്രൻനായർ - നല്ല ഭാഷ - വാസുദേവ ഭട്ടതിരി - നല്ല മലയാളം

**സുചനാഗ്രന്ഥങ്ങൾ**

1. എം. അച്യുതൻ ചെറുകഥ - ഇന്നലെ, ഇന്ന് (ഡി.സി. ബുക്സ്, കോട്ടയം)
2. കെ.എം. ജോർജ്ജ് സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)
3. സുകുമാർ അഴീക്കോട് - മലയാള സാഹിത്യ വിമർശനം (ഡി.സി. ബുക്സ്, കോട്ടയം)
4. എരുമേലി പരമേശ്വരൻ പിള്ള മലയാളസാഹിത്യം കാലഘട്ടങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by

Course Code		Title	
20U1FRN101	PART – I FRENCH – I		
Semester - I	Credits : 4	CIA: 25 Marks	ESE: 75 Marks

(Common to all UG Programs except B. Sc. Catering Science and Hotel Management)

**Course Objective :** To make the students know and understand the value of French language and help them to follow the culture and tradition.

**Course Outcomes (CO)**

CO1	Empowering reading skill
CO2	Translation

**Offered by :** The French department

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Instructional Hours
I	Bonjour	15
II	Rencontres	15
III	100 % questions	15
IV	Enquête	15
V	Invitations	15
		<b>Total Hours 75</b>

**Text Book:**

1. CONNEXIONS 1 Methode de Français Niveau 1 – Régine Mérieux Yves Loiseau

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course designed by	Verified by	Checked by	Approved by

Course Code	Title		
20U2ENG101	Part II- English I		
Semester: I	Credits: 4	CIA: 25	ESE : 75

(Common to all UG Programmes)

**Course Objective:**

To help students to imbibe, develop, practice and use the LSRW skills and fine tune their productive skills.

**Course Outcomes:**

CO1	Recognize listening, and reading proficiency through the prose discourses
CO2	Use and interpret imaginative, and creative skills through the poetic genre
CO3	Enhance the students to use English effectively
CO4	Execute and exercise LSRW skills in academic and career
CO5	Evaluate the language skills through literature

Offered by: English

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	<b>Prose</b> Leigh Hunt – Getting Upon Cold Morning Rajagopalachari – Tree Speaks Swami Vivekananda – The Secret of Work	1	1-3
	<b>Instructional Hours</b>		<b>15</b>
II	<b>Poetry</b> DG Rossetti – The Blessed Damozel Maya Angelou -Phenomenal Women A. K. Ramanujan – A River	1	4-6
	<b>Instructional Hours</b>		<b>15</b>
III	<b>Short Stories</b> O. Henry – The Last Leaf R. K. Narayan – The Missing Mail Oscar Wilde - The Happy Prince	1	7-9
	<b>Instructional Hours</b>		<b>15</b>
IV	<b>Grammar and Vocabulary</b> Parts of speech Tenses – Present, past, Vocabulary of the specific domain, Punctuations, Kinds of Sentences.	1	10-13
	<b>Instructional Hours</b>		<b>15</b>
V	<b>Oral &amp; Written Communication</b> <b>Listening :</b> (UNIT I – IV) <b>Listening</b> – Comprehension practice from Poetry, Prose, Short-stories, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests and DD National News Live, BBC, CNN, VOA etc <b>Speaking</b> – In Group Discussion Forum, speak about Tongue Twisters, Critical Thinking, and Seminar	1	14-17

Presentations on Classroom-Assignments, and Peer-Team interactions. <b>Reading</b> – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, News Paper etc <b>Writing</b> – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms.	
<b>Instructional Hours</b>	<b>15</b>
<b>Total Hours</b>	<b>75</b>

**Books for study:**

**Unit I – V: Will be compiled by the PG & Research Department of English**

**Books for Reference:**

1. CLIL ( Content & Language Integrated Learning ) – Module by TANSCHENOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course Designed by	Verified by HOD	Checked by	Approved by
V.Shanthi	Dr.R.Malathi		



<b>18U3ACC101</b>	<b>Core Paper – I Principles of Accountancy</b>		
<b>Semester: I</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

(Common for B.Com, B.Com CA, B.Com PA, B.Com e-Com, B.Com IT, B.Com Banking)

**Course Objective:** Make students understand the basic Concepts and Conventions of accounting Transaction.

**Course Outcomes:**

<b>CO1</b>	Explain fundamentals of accounting
<b>CO2</b>	Record financial information
<b>CO3</b>	Prepare final accounts and rectify the errors
<b>CO4</b>	Analyze the bank reconciliation statement
<b>CO5</b>	Apply depreciation methods

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal – Ledger – Subsidiary books – Trial balance	1	3
<b>Instructional Hours</b>			<b>12</b>
<b>II</b>	Final Accounts of a sole trader with adjustments	1	5
	Errors and rectification	1	4
<b>Instructional Hours</b>			<b>12</b>
<b>III</b>	Accounting for Consignment	2	12
	Accounting for Joint venture	2	13
<b>Instructional Hours</b>			<b>12</b>
<b>IV</b>	Bank Reconciliation Statement	1	26
	Receipts and Payment, Income and Expenditure Account and Balance sheet	2	31
	Accounts of Professionals		
<b>Instructional Hours</b>			<b>12</b>
<b>V</b>	Accounting for Depreciation – need and significance of depreciation - Methods of providing depreciation	1	11
	Reserves and Provisions	1	10
<b>Instructional Hours</b>			<b>12</b>
		<b>Total Hours</b>	<b>60</b>

**NOTE: Distribution of Marks: Theory 20% and Problems 80%**

**Text Book(s):**

1. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
2. K.L.Nagarajan, N.Vinayakam, P.L.Mani, **Principles of Accountancy**, S Chand Publications, 2013.
3. T.S.Reddy A.Murthy, **Advanced Accounting**, Margham Publications, 2015.

**Reference Book(s):**

1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, **Financial Accounting**, Thirumalai Publications,2005.
2. Dr. V.K. Goyal, **Financial Accounting**, Excel Books, 2007.
3. Tulsian P.C., **Advanced Accountancy**, Tata Mcgraw Hill Publishing Co., Ltd New Delhi. 2014.
4. S.K.Maheswari, T.S.Reddy, **Advanced Accountancy**, Vikas Publishers, 2010.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
18U3CBC102	Core Paper – II Indian Banking System		
Semester: I	Credits: 4	CIA: 25 Marks	ESE: 75 Marks

**Course Objective :**

To acquire knowledge about the banking system prevailing in India

**Course Outcomes :**

CO1	Knowledge about Indian Banking System and Structure
CO2	Understand the functions of Banking Companies
CO3	Demonstrate Banking Regulations and Risk Management
CO4	Awareness about Regional, Rural and Co-operative banks
CO5	Knowledge on RBI and its functions, credit control measures

**Offered by: Commerce****Course Content****Instructional Hours / Week: 4**

Unit	Description	Text Book	Chapter
I	Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution	1	6
	Commercial banks; Regional rural banks; Co- Operative banks; Development banks	1	7
<b>Instructional Hours</b>			<b>12</b>
II	State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress	2	1
	<b>Instructional Hours</b>		
III	Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks.	1	10
	Banking Regulation Act as applicable to Co- operative banks	2	3
<b>Instructional Hours</b>			<b>12</b>
IV	Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co- operative banks in rural India; Progress and performance	2	4
	<b>Instructional Hours</b>		
V	Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.	2	5
	<b>Instructional Hours</b>		
<b>Total Hours</b>			<b>60</b>

**Text Book(s):**

- Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta, 2009.
- Panandikar S.G. and Mithani DM: Banking in India; Orient Longman, 2012.

**Reference Book(s):**

- Dekock: Central Banking; Crosby Lockwood Staples, London.

2. Tennan M.L: Banking Law and Practice in India; Indian Law House, New Delhi.
3. Khubchandani B.S: Practice and Law of Banking; Macmillian, New Delhi.
4. Shekhar and Shekar; Banking Theory and Practice; Vikas Publishing House, New Delhi.

**ToolsforAssessment(25Marks)**

CIA I	CIAII	CIAIII	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	H	M	M	H	M
CO2	H	M	L	M	H	L	H
CO3	H	M	M	H	L	M	H
CO4	H	M	L	M	M	H	M
CO5	M	H	H	H	H	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U3CBP103	Core Paper- III Computer Application Practical – I (Office Automation)		
Semester : I	Credits : 2	CIA : 20 Marks	ESE : 30 Marks

**Course Objective :**

Provide practical knowledge on Open Office.

**Course Outcomes :**

CO1	Understand the concepts of Libra Office
CO2	Create documents using different formats
CO3	Effective use of Calculator for Business reporting
CO4	Ability to create Bulk mailing list
CO5	Develop presentation skill by using impress

Offered by : Commerce

**Course Content****Instructional Hours / Week : 4**

Ex. No	Description	Use of package
	<b>Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features.</b>	
1	Create a resume for a vacancy in a company along with a covering letter.	Writer
2	Drafting a research paper for conference/ publication in standard journals	Writer
3	Create a brochure for an event organized by the Department	Writer
4	Create a Spreadsheet detailing Household Expenses for a month	Calc
5	Create a Balance Sheet of a Company	Calc
6	Create Cash Flow Statement and Fund Flow Statement	Calc
7	Create a presentation of a research paper to be presented in a conference ( <i>minimum of TEN slides</i> )	Impress
8	Create a Bulk Mailing List using Base and Writer	Base & Writer
9	Create a student's database with basic details, marks secured and other relevant information ( <i>minimum of TEN data</i> )	Base
10	Analyze share price moment for three years period for a company listed in BSE.	Base
	<b>Total hours</b>	<b>60 Hours</b>

**Tools for Assessment (20 Marks)**

CIA I	CIA II	Creation of Programmes	Execution of Programmes	Observation Notebook	Attendance	Total
4	4	3	3	3	3	20

**Mapping**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	H	M	H	H	M
CO2	H	H	L	H	H	L	H
CO3	H	H	M	H	L	M	H
CO4	H	M	H	M	M	H	M
CO5	M	H	H	L	M	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18U3MAA101</b>	<b>Allied Paper – I Mathematics for Business</b>		
<b>Semester: I</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

(Common for B.Com, B.Com CA, B.Com PA, B.Com e-Com, B.Com IT, B.Com Banking)

### Course Objective:

On successful completion of this course, the student should have understood the basic concepts and learn the fundamental ideas of Mathematics.

### Course Outcomes:

<b>CO1</b>	To understand the concepts of Set Theory, AP & GP and Finance Mathematics
<b>CO2</b>	To understand the basic concepts of matrices and its applications
<b>CO3</b>	To understand the applications of Differentiations in business problems
<b>CO4</b>	To understand the concepts of Integration
<b>CO5</b>	To apply the concepts of LLP in Management Decision Making

Offered by: Mathematics

### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
<b>I</b>	Sets -Types of sets –Set operations –Venn diagram.	1	3
	Arithmetic and geometric series. Mathematics for Finance - Simple and Compound Interest.	1	1,2
<b>Instructional Hours</b>		<b>15</b>	
<b>II</b>	<b>Matrix:</b> Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix- Solution of Simultaneous Linear Equation	1	4
	<b>Instructional Hours</b>		<b>15</b>
<b>III</b>	<b>Variables, Constants And Functions:</b> Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	<b>Meaning of Derivations:</b> Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	4	6,7
<b>Instructional Hours</b>		<b>15</b>	
<b>IV</b>	<b>Elementary Integral Calculus:</b> Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8
	<b>Instructional Hours</b>		<b>15</b>
<b>V</b>	<b>Linear programming Problem:</b> – Mathematical Formulation - Application in Management decision making.	2	1
	Solving LPP using Graphical Method – Simplex Method.	2	2,3
<b>Instructional Hours</b>		<b>15</b>	
<b>Total Hours</b>		<b>75</b>	

### Text Books:

- P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.  
Unit I: Chapter 1-3  
Unit II: Chapter 4  
Unit III: Chapter 5 and 6, Chapter 7: Section - 7.4  
Unit IV: Chapter 8, Sections - 1 to 7
- Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009

Unit V: Chapter 1, Sections - 1.1 to 1.6, Chapter 2, Chapter 3

**Reference Books:**

1. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
2. D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title	
18U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	
Semester: I	Credit: 2	ESE: 50 Marks

## (Common to all UG Programmes)

**Course Objective:** This course enables the students to recognize the interconnectedness of multiple factors in environmental challenges and communicate clearly and competently matters of environmental concern.

**Course Outcome:**

CO 1	To understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO 2	To understand concepts and methods from ecological and physical sciences and their application in environmental problem solving.
CO 3	To solve the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO 4	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO5	To apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.

**Course Content****Instructional Hours / Week: 2**

Unit	Description	Text Book	Chapter
I	<b>Natural Resources:</b> Forest resources, Water resources, Mineral resources Food resources and Energy resources.	1	5
<b>Instructional Hours</b>			<b>6</b>
II	<b>Ecosystems:</b> Concept of an ecosystem, Structure and function; Introduction, types characteristic features, structure and function of ecosystem <b>Activity: Prepare an album on types of Ecosystem.</b>	1	3
<b>Instructional Hours</b>			<b>6</b>
III	<b>Environmental Pollution:</b> Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution and Noise pollution, Solid waste management <b>Activity: Discuss the solutions for water pollution.</b>	1	8,9,11, 10,12,15
<b>Instructional Hours</b>			<b>6</b>
IV	<b>Social Issues and the Environment</b> Water conservation, rain water harvesting, watershed management, Environmental ethics : Issue summits' and possible solutions and Public awareness <b>Activity: Identify and analyze a Social Issue and an Environment issue in your locality.</b>	1 2	17 9
<b>Instructional Hours</b>			<b>4</b>

V	<b>Disaster Management:</b> Floods, Earthquakes, Cyclones, Landslides: From management to mitigation of disasters: The main elements of a mitigation and measures of strategy: Floods, Earthquakes, Cyclones and Landslides	3	16
<b>Instructional Hours</b>			<b>6</b>
<b>Case Studies:</b> Use Social media for e-networking and dissemination of ideas on environmental issues. (Or) Visit to a Nearby biome / Wildlife Sanctuary/ our own campus & study the various bioresources.			<b>2</b>
<b>Total hours</b>			<b>30</b>

**Text Book(s):**

1. Agarwal, K.M., Sikdar, P.K., Deb, S.C. (2002). A Textbook of Environment. Macmillan India Ltd. Kolkata, India.
2. Dash, M.C. (2004). "Ecology, Chemistry & Management of Environmental Pollution". Published By Rajiv Beri For Macmillan India Ltd. 2/10 Ansari Road, Daryaganj, New Delhi – 110002.
3. From UGC website: <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

**Reference Book(s):**

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
3. McKinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions
4. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
5. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt. Ltd 345 p.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms.R.Mahadevi			

Course Code	Title		
18U1TAM202	PART – I TAMIL -II		
Semester: II	Credits: 4	CIA : 25 Marks	ESE : 75 Marks

(Common to all UG Programmes)

**Course Objective** : மொழி இலக்கியத்தின் வாயிலாக அறம்சார் பண்பு மற்றும் ஆளுமைமிக்க மாணவர்களை உருவாக்குதல்

**Course Outcome** : பக்தி இலக்கியங்கள் வழி வாழ்வியல் நெறிகள் பெறப்படும்.

**Offered by** : தமிழ்த்துறை

**Course Content**

**Instructional Hours / Week: 5**

Unit	Description	Instructional Hours
I	<p><b>பக்தி இலக்கியங்கள்</b></p> <p>1.திருவாசகம் - பிடித்த பத்து பாடல்கள் 1-10 2.நாலாயிர திவ்விய பிரபந்தம் பெரியாழ்வார் (கண்ணன் 2.திரு அவதாரச் சிறப்பு (13 - 22) பாடல்கள்) 3.நாலாயிர திவ்விய பிரபந்தம் தொண்டரடிப் பொடியாழ்வார் திருப்பள்ளியெழுச்சி (1-5 பாடல்கள்) 4.திருவருட்பா- இராமலிங்க அடிகளார் நான்காவது திருமுறை அருள் பிரகாசமாலை 1-10 பாடல்கள்</p>	15
II	<p><b>சிற்றிலக்கியங்கள்</b></p> <p>1.கலம்பகம் - நந்திக் கலம்பகம் (91 - 100 பாடல்கள்) 2.பள்ளு - முக்கூடற்பள்ளு (350 - 360) 3.குறவஞ்சி - திருக்குற்றாலக்குறவஞ்சி (1-10) 4.சதகம் - வைராக்கிய சதகம் (1-10) 5.பட்டினத்தார் பாடல்கள் (358-367)</p>	15
III	<p><b>நாவல்</b></p> <p>கல்மரம் - திலகவதி</p>	15
IV	<p><b>இலக்கணம்</b></p> <p>1.வல்லினம் மிகும் இடங்கள் 2.வல்லினம் மிகா இடங்கள் 3.தொகை நிலைத் தொடர் 4.தொகா நிலைத் தொடர்</p>	15
V	<p><b>இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவினது.</b></p> <p>1.சைவமும் தமிழும் 2.வைணமும் தமிழும் 3.சிற்றிலக்கியத்தின் தோற்றமும் வளர்ச்சியும் 4.புதினத்தின் தோற்றமும் வளர்ச்சியும் 5.விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்</p>	

Instructional Hours	15
Total Hours	75

**பார்வை நூல்கள்:**

1. மாணிக்கவாசகர் அருளிய திருவாசகம் - சித்தாந்த பண்டிதர் திரு.ப.இராமநாத பிள்ளை விளக்க உரையுள் கழகக வெளியீடு, திருநெல்வேலி, தென்னிந்திய சைவ சித்தாந்த நூற்பதிப்புக்கழகம் லிமிடெட், 522 டி.டி.கே. சாலை, சென்னை- 600018.
2. புலவர் த.திருவேங்கட இராமானுஜதாசன் - நாலாயிர திவ்வியப் பிரபந்தம் முதல் ஆயிரம் மூலமும் உரையும், உமா பதிப்பகம், 171, புதிய எண்.18 பவளக் காரத் தெரு,மண்ணடி, சென்னை - 600001.
3. தாயுமான திருவருட் பிரகாச வள்ளலார் - திருஅருவட்பா நான்காவது திருமுறை, சகுந்தலை நிலையம், 171, புதிய எண்.18 பவளக் காரத் தெரு, மண்ணடி, சென்னை - 600001.
4. ஆசிரியர் பெயர்தெரியவில்லை - நந்திக் கலம்பகம் - மணிவாசகர் பதிப்பகம், ராஜ வீதி, கோயமுத்தூர் - 641001.
5. முனைவர் கதிர்முருகு - முக்கூடற் பள்ளு மூலமும் உரையும், சாரதா பதிப்பகம், சென்னை.
6. புலியூர்க்கேசிகள் தெளிவுரை - திருக்குற்றாலக் குறவஞ்சி, செல்லப்பா பதிப்பகம், சென்னை.
7. சாந்தலிங்க சாமிகள் - சாந்தலிங்க அடிகளார் திருமடம் வெளியீடு, பேரூர், கோவை-10.
8. அ.மாணிக்கம் உரையாசிரியர் - பட்டினத்தார் பாடல்கள் மூலமும் உரையும், வர்த்தமானன் பதிப்பகம், 40, சரோஜினி தெரு, தியாகராய நகர், சென்னை - 17.
9. திலகவதி - கல்மரம், அம்ருதா பதிப்பகம் எண் 5, 5 வது தெரு, எஸ்.எஸ் அவென்பூ, சக்தி நகர், போரூர், சென்னை - 600116.
10. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை - 625001.
11. நல்ல தமிழ் எழுத வேண்டுமா? - அ.கி.பரந்தாமனார். அல்லி நிலையம், சென்னை - 600007.
12. முனைவர் பாக்கியமேரி - தமிழ் இலக்கிய வரலாறு -NCBH வெளியீடு, கோவை-600098.
13. மு.வ. - தமிழ் இலக்கிய வரலாறு சாகித்திய அகாதெமி, புதுதில்லி - 110001.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by

विषय क्रमांक	शीर्षक		
18U1HIN202	भाग-I हिंदी		
सत्र : II	क्रेडिट : 4	CIA:25 Marks	ESE:75 Marks

(Common to all UG Programmes)

**कोर्स लक्ष्य:** भारतीयता की साहित्य के माध्यम से पहचान कराना। कहानी के माध्यम से समकालीन समय के सच की पहचान कराना। हिंदी से अंग्रेजी में अनुवाद के माध्यम से भारतीय ज्ञान संपदा को अंतर्राष्ट्रीय स्तर तक पहुँचाने में छात्र को समर्थ बनाना। दैनन्दिन की बातचीत में हिंदी का निर्बाध प्रयोग करने में छात्र को सक्षम बनाना।

- कोर्स परिणाम:**
- छात्रों में साहित्यिक अभिरुचि के साथ सामाजिक बोध बढ़ेगा। पत्राचार के क्षेत्र में वे स्वावलम्बी हो सकेंगे।
  - भारतीय भाषा के ज्ञान को विदेश तक पहुँचाने के क्षेत्र में क्षमता हासिल करेंगे।
  - राष्ट्रभाषा हिंदी से अंतर्राष्ट्रीय भाषा अंग्रेजी में सामग्री का अनुवाद करके छात्र हिंदी की ज्ञान संपदा बढ़ाने में कामयाब होंगे।
  - रोज़मरा जीवन में हिंदी को बोल पाने में कामयाब होंगे।

के द्वारा दिया गया अध्ययन विषयवस्तु : हिंदी

निर्देशात्मक घंटे / सप्ताह : 05

इकाई	विवरण	निर्देशात्मक घंटे
I	आधुनिक काव्य : रश्मिरथी, रामधारीसिंह दिनकर	25
II	कहानी – 1. पूस की रात (प्रेमचन्द), 2. आकाशदीप (जयशंकर प्रसाद) 3. अकेली (मन्नू भंडारी), 4. खेल (जैनेन्द्र कुमार) 4. सच बोलने की भूल (यशपाल) 5. चीफ की दावत (भीष्म साहनी) 6. आरोहण (संजीव) 7. सलाम (ओमप्रकाश वाल्मीकि)	20
III	पत्र लेखन : (सरकारी पत्र, निजी पत्र, संपादक को पत्र, ज्ञापन, परिपत्र)	10
IV	अनुवाद : हिंदी से अंग्रेजी	10
V	बोलचाल हिंदी – 1. साक्षात्कार 2. अध्यापक-विद्यार्थी 3. ग्राहक-दूकानदार 4. डॉक्टर-मरीज 5. मुसाफिर-यात्री	10

निर्देशात्मक घंटे	10
कुल घंटे	75

**पाठ्यपुस्तक :**

1. रामधारीसिंह दिनकर, रश्मिरथी।
2. कहानी
3. अनुवाद अभ्यास-3, (दक्षिण भारत हिंदी प्रचार सभा)
4. आदर्श पत्र लेखन
5. व्याकरण

**संदर्भ ग्रंथ :**

1. प्रोफ. नीरज एम., प्रामाणिक आलेखन और टिप्पणी, राजपाल एंड सन्स, काश्मीर गेट, नई दिल्ली।
2. नीलम कपूर, प्रयोजनमूलक हिंदी, श्री नटराज प्रकाशन, साउथ गारडी, नई दिल्ली-2
3. डॉ. मधुधवन, नवीन एकांकी संग्रह, सुमित्रा प्रकाशन, अशोक नगर, अलहाबाद-1

**आकलन के लिए उपयुक्त अंक (25 अंक)**

सीआईए. I	सीआईए. II	सीआईए. III	असाईनमेंट	संगोष्ठी	उपस्थिति	कुल
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by

Course Code		Title		
18U1MAL202		PART-I MALAYALAM –II		
Semester-II		Credit-4	CIA:25 Marks	ESE:75 Marks

(Common to all UG Programmes)

Course Objective: വിദ്യാർത്ഥികളിൽ വായനാശീലം വർദ്ധിപ്പിക്കുക

Course Outcome:

CO 1	മലയാള ഭാഷയുടെ ഉൽപത്തിയേയും വികാസത്തേയും കുറിച്ചുള്ള അറിവ്
CO 2	മലയാള സാഹിത്യത്തിൽ നോവലുകൾക്കുള്ള സ്ഥാനം

Offered by : Malayalam

Instructional Hours / Week : 5

Unit	Description	Instructional Hours
I	നോവൽ - ആടുജീവിതം	15
II	നോവൽ - ആടുജീവിതം	15
III	നോവൽ - ആടുജീവിതം	15
IV	പ്രായോഗിക മലയാളം ഭാഗം 2	15
V	പ്രായോഗിക മലയാളം ഭാഗം 2	15
<b>Total Hours</b>		<b>75</b>

പാഠപുസ്തകങ്ങൾ

- ബെന്യാമിൻ ആടുജീവിതം (ഗ്രീൻ ബുക്സ്, കോട്ടയം)
- കേരളപാണിനീയം - ഏ.ആർ. രാജരാജവർമ്മ (ഡി.സി. ബുക്സ്, കോട്ടയം)

സൂചനാഗ്രന്ഥങ്ങൾ

- പ്രൊ. എൻ. കൃഷ്ണപിള്ള കൈരളിയുടെ കഥ (ഡി.സി. ബുക്സ്, കോട്ടയം)
- ഡോ. പത്മന രാമചന്ദ്രൻനായർ സമ്പൂർണ്ണ മലയാള സാഹിത്യചരിത്രം (ഡി.സി. ബുക്സ്, കോട്ടയം)
- ഡോ. കെ.എം. ജോർജ്ജ് - ആധുനിക മലയാള സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)
- എരുമേലി പരമേശ്വരൻപിള്ള മലയാള സാഹിത്യം - കാലഘട്ടങ്ങളിലൂടെ (ഡി.സി. ബുക്സ്, കോട്ടയം)

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course Designed by	Verified by	Checked by	Approved by

Course Code	Title		
20U1FRN202	Part I : FRENCH – II		
Semester: II	Credits: 4	CIA : 25 Marks	ESE: 75 Marks

**Course Objective :** To make the students know and understand the value of French language and help them to follow the culture and tradition.

**Course Outcome**

CO1	Empowering reading skill
CO2	Translation

**Offered by :** The French Department

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	
I	À table!	
	<b>Instructional Hours</b>	<b>15</b>
II	Rallye	
	<b>Instructional Hours</b>	<b>15</b>
III	Chez moi	
	<b>Instructional Hours</b>	<b>15</b>
IV	Les Vacances	
	<b>Instructional Hours</b>	<b>15</b>
V	Au jour le jour	
	<b>Instructional Hours</b>	<b>15</b>
	<b>Total Hours</b>	<b>75</b>

**Text Book :**

1. CONNEXIONS 1 Methode de Français Niveau 1 – Régine Mérieux  
Yves Loiseau

**Tools for assessment (25 marks)**

CIA I	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

Course designed by	Verified by	Checked by	Approved by



Course Code	Title		
20U2ENG202	Part II- English II		
Semester: II	Credits: 4	CIA: 25	ESE : 75

(All UG Programmes)

**Course Objective**

To equip the students with the Language Skills, Functional usage. Facilitate the insight and taste of Literature

**Course Outcome (CO)**

CO1	Remember the themes of literary pieces
CO2	Understand the authors context
CO3	Comprehend the writing skills and practice it
CO4	Enhance fluency over language with self confidence.
CO5	Assess the language skills using literature

Offered by: English

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	<b>Prose</b> Learning the Game - Sachin Tendulkar Women Not the Weaker Sex – Mahatma Gandhi The fun they had – Issac Asimov	2	
	<b>Instructional Hours</b>		
II	<b>Poetry</b> Stopping by Woods on a Snowy Evening – Robert Frost A Poison Tree – William Blake The Village School Master – Oliver Goldsmith	2	
	<b>Instructional Hours</b>		
III	<b>Short Stories</b> The Cat and the Pain Killer – Mark Twain The Envious Neighbour – Japanese Folk Tale Karma – Khushwanth Singh	1	
	<b>Instructional Hours</b>		
IV	<b>Grammar</b> Active and Passive Voices Direct and Indirect Speech Sentence Connectors and Linkers	1	
	<b>Instructional Hours</b>		

<b>V</b>	<p><b>Oral &amp; Written Communication (Unit I –IV)</b>  <b>Listening</b> – Comprehension practice from Poetry, Prose, Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations &amp; Tests, and DD National News Live, BBC, CNN, VOA etc  <b>Speaking</b> – In Group Discussion Forum, participate in the Turn Taking, and Conversation Management, Debating, Defending/Mock Viva-Voice, Seminar Presentations on Classroom-Assignments, and Peer-Team-interactions.  <b>Reading</b> – Different Reading Strategies in Poetry, Prose, Novel, Newspaper etc  <b>Writing</b>– Dialogue/Conversation Writing, Advertisement Writing, and Creative Writing (autobiography, article etc,) for publication in Mass Media.</p>	2
	<b>Instructional Hours</b>	<b>15</b>
<b>Total Hours</b>		<b>75</b>

**Books for study:**

**Unit I – V: Will be compiled by the PG & Research Department of English**

**Books for Reference:**

1. CLIL ( Content & Language Integrated Learning ) – Module by TANSCHÉ

NOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

**Tools for Assessment (25 Marks)**

CIA I	CIA II	Model	Assignments	Seminars	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	M	M	H	H
CO3	H	M	M	M	M
CO4	H	M	M	H	M
CO5	S	H	M	M	M

S: Strong, H: High, M: Medium, L: Low

Course Designed by	Verified by HOD	Checked by	Approved by
D.Pradeek	Dr.R.Malathi		

Course Code	Title		
19U3ACC204	Core Paper - IV Financial Accounting		
Semester : II	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

(Common for B.Com, B.Com CA, B.Com e-Com, B.Com IT and B.Com Banking)

#### Course Objective :

To gain the knowledge on various systems of accounting and accounting procedures of Branch accounts, Departmental Accounts, Royalty Accounts and Hire Purchase and Installment System.

#### Course Outcomes :

CO1	Find various systems of accounting
CO2	Prepare hire purchase and installment system
CO3	Interpret and explain the performance of branches
CO4	Demonstrate the procedure in royalty accounts
CO5	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.

Offered by: Commerce

#### Course Content

Instructional Hours/Week : 6

Unit	Description	Text Book	Chapter
I	Single Entry System – Meaning – Definition – Ascertainment of Profit – Difference Between Single Entry system and Double entry system	2	13
	Net worth Method – Conversion Method	2	13
<b>Instructional Hours</b>			<b>18</b>
II	Hire Purchase and Installment system including hire Purchase trading Accounts	2	18
	<b>Instructional Hours</b>		
III	Branch Accounts -Meaning, Features and Types of Branch Accounting-Debtors and Stock &Debtors System	2	25
	Departmental accounts–Meaning–Objectives–Advantages– Distinction between branch and department-transfers at cost or Selling price	2	17
<b>Instructional Hours</b>			<b>18</b>
IV	Royalty Accounts-Lease (excluding Sublease)	2	20
	<b>Instructional Hours</b>		
V	Bills of exchange (trade bills only) - Account Current – Average due date	2	6
	<b>Instructional Hours</b>		
<b>Total Hours</b>			<b>90</b>

**NOTE: Distribution of Marks: Theory 20% and Problems 80%**

**Text Book(s) :**

1. S.P.Jain and K.L.Narang, **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A.Murthy., **Financial Accounting**, Margham Publications, 2015.

**Reference Book(s) :**

1. R.L.Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L.Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	L	L	M	H	H	M
CO2	H	M	M	M	H	L	H
CO3	H	M	M	H	M	M	H
CO4	H	M	M	M	M	H	M
CO5	M	H	H	L	L	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U3CBC205	Core Paper - V Fundamentals of Insurance		
Semester : II	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

To impart theoretical base on fundamentals principles of insurance business

**Course Outcomes :**

CO1	Awareness about Insurance
CO2	Knowledge about agents and their functions
CO3	Understand the Procedures involved in settlement of claims
CO4	Infer knowledge in functions of insurance companies
CO5	Explore kinds of insurance

Offered by : Commerce

**Course Content**

Instructional Hours/Week : 5

Unit	Description	Text Book	Chapter
I	Introduction to Insurance: purpose and need of insurance: Insurance as a social security tool; insurance and economic development	2	12
<b>Instructional Hours</b>			<b>15</b>
II	Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/ termination of agent appointment; Code of conduct; Unfair practices	1	5
<b>Instructional Hours</b>			<b>15</b>
III	Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	1	3
<b>Instructional Hours</b>			<b>15</b>
IV	Company Profile – Orgnaisational set-up of the company – promotion strategy, Market share; Important activities; Structure; Product; Actuarial Profession; Product pricing – actuarial aspects; Distribution channels.	1	3
<b>Instructional Hours</b>			<b>15</b>
V	Fundamental/Principles of life Insurance/Marine/fire/ Medical/General Insurance: Contract of various kinds, Insurance Interest	1	3
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. M.N. Mishra, Insurance – Principles and Practice, S.Chand & company Ltd, New Delhi 2006
2. Insurance Regulatory Development Act 1999
3. Life Insurance corporation Act 1956

**Reference Book(s) :**

1. B.S. Bodla, M.C. Garg & K.P. Singh, Insurance – Fundamentals , Environment & Procedures, Deep & Deep Publications Pvt Ltd, New Delhi 2004

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	L	L	M	H	H	M
CO2	H	M	M	M	H	L	H
CO3	H	M	M	H	M	M	H
CO4	H	M	M	M	M	H	M
CO5	M	H	H	L	L	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18U3MAA202</b>	<b>Allied Paper – II Business statistics</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

(Common for B.Com, B.Com CA, B.Com PA, B.Com e-Com, B.Com IT, B.Com Banking)

**Course Objective:** To learn statistical methods and applied them in Management Situations

**Course Outcomes:**

<b>CO1</b>	To Remember the basic concept of measures of Central Tendency
<b>CO2</b>	To understand about the measures of dispersion
<b>CO3</b>	To Understand the concepts of correlation and regression.
<b>CO4</b>	To Evaluate Consumer price Index Number for the given data.
<b>CO5</b>	To Compare more than two experimental samples using analysis of variance

**Offered by: Mathematics**

**Course Content**

**Instructional Hours / Week: 6**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	<b>Meaning and Definition of Statistics:</b> Collection of data Primary and Secondary – Classification and Tabulation Diagrammatic and Graphical presentation.	1	1,3,5,6
	<b>Measures of Central Tendency:</b> Mean, Median, Mode.	1	7
<b>Instructional Hours</b>			<b>18</b>
<b>II</b>	<b>Measures of Dispersion:</b> Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
	<b>Instructional Hours</b>		<b>18</b>
<b>III</b>	<b>Correlation:</b> Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.	1	12
	<b>Regression Analysis:</b> Meaning of regression and linear prediction – Regression in two variables – Uses of Regression.	1	13
<b>Instructional Hours</b>			<b>18</b>
<b>IV</b>	<b>Index Numbers:</b> Index number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10
	<b>Time Series:</b> Definition – Uses – Components- Secular trend- Method of least square- Seasonal fluctuation – Method of Simple average.	1	14
<b>Instructional Hours</b>			<b>18</b>
<b>V</b>	<b>Statistical inference:</b> Introduction-Testing of Hypothesis- Types of Errors-Estimation (Only theory).	2	3
	<b>Analysis of variance:</b> One way and Two way classification		
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

**Text Books:**

- P.A. Navanitham, **Business Mathematics & Statistics**, Jai Publishers, June 2008. (PART-II)  
Unit I: Chapter- 1, 3, 5, 6, 7  
Unit II: Chapter-8  
Unit III: Chapter- 12 and 13  
Unit IV: Chapter-10 and 14
- S.P.Gupta, **Statistical Methods**, Sultan Chand & Sons, Educational Publishers, 2017.(Part-II)  
Unit V : Chapter -3, Pg. Nos. : 882-894 , Chapter-5

**Reference Books:**

- S.C.Guptha and V.K. Kapoor, **Fundamentals of Mathematical Statistics**, S.Chand and Sons, Reprint, 2009.
- S.C. Gupta and V.K. Kapoor, **Fundamentals of Applied Statistics**, Sultan Chand & Sons, Reprint 2016.

**Tools for Assessment (25 Marks)**

CIAI	CIA II	Model	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title		
18U4HRC202	Ability Enhancement Compulsory Course – Human Rights and Constitution of India		
Semester: II	Credit: 2		ESE: 50 Marks

**Course Objective:** Understand the concept of human rights and the importance of Indian Constitution.

**Course Outcome:**

CO1	Understand the principal aspects of human rights and duties in a broad sweep.
CO2	Understand the fundamental duties and rights of Indian Citizen

**Course Content**

**Instructional Hours / Week: 2**

Unit	Description	Instructional Hours	Week
I	<b>Human Rights and Conceptual Background of Human Rights</b> Definition, Meaning Inherent, inalienable, Universal, indivisible Values: Dignity, liberty, equality and justice.		
		<b>Instructional Hours</b>	<b>6</b>
II	<b>Philosophical and Historical Perspectives :</b> Theories of Human Rights -Human Rights Movements- History of Human Rights Civilization		
		<b>Instructional Hours</b>	<b>6</b>
III	HR for target population: Refugees, War victims, Prisoners, Custodial Violence Women and Children, Senior Citizens.		
		<b>Instructional Hours</b>	<b>6</b>
IV	Human Rights and Duties in India Evolution : Independence Movement , Making of the constitution Indian Constitution : Fundamental Rights –directive Principles – Fundamental Duties.		
		<b>Instructional Hours</b>	<b>6</b>
V	Enforcement and Protection Mechanism of Human Rights in India. Judiciary, National Human Rights Commission and other Commissions and Committees. Non-Governmental Organizations, Information Media and Education.		
		<b>Instructional Hours</b>	<b>6</b>
	<b>Total Hours</b>	<b>30</b>	

**Text Book:**

1. “**Human Rights and Constitution of India**”, compiled by the Department of Social Work, Nehru Arts and Science College.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
18U4HVY201	Value Education – Human Values and Yoga Practice I		
Semester: I & II	Credit: 2	CIA: 25 Marks	ESE: 25 Marks

(Common to all UG programmes)

#### Course Objective:

- To help the students appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings
- To prepare and distribute standardized Yoga teaching and training materials with reference to institute health

#### Course Outcome (CO):

At the end of the course, students are expected

CO 1	To inculcate in students, a sense of respect towards harnessing values of life and spirit of fulfilling social responsibilities.
CO 2	To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening.
CO 3	To inculcate cultural behavioral patterns
CO 4	To understand physical body and Health concepts

#### Course Content

Instructional Hours / Week: 1

Unit	Description	Instructional Hours
I	Human Values-Introduction-Definition of Ethics and Values-Character and Conduct -Nature and Scope of Ethics.	6
II	Individual and Society-Theories of Society-Social Relationships and Society-Empathy: Compassion towards other being -Environmental Ethics and Nature.	6
III	Cultural Education - Purity India - Patriotism - Time management. Greatness of Womanhood - Food is medicine- Individual peace -World Peace.	6
IV	Power of Meditation- Development of mind in stages - Mental Frequencies - Methods for Concentration. Meditation Practices - Surya namaskar.	6
V	Simplified Physical Exercise – Kayakalpa Practices - Training for Potentialising the Mind.	6
		<b>Total Hours</b>
		<b>30</b>

#### Textbook:

- "Value Education", compiled by Centre for Human Excellence, Nehru Arts and Science College.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>20U3ACC306</b>	<b>Core Paper – VI Corporate Accounting</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (IT) / B.Com (Banking)]

### Course Objective:

To enhance the students to understand the accounting procedure and concepts of the various forms of companies

### Course Outcomes:

<b>CO1</b>	Knowledge on issue of shares
<b>CO2</b>	Understand the concepts of redemption of shares and debentures
<b>CO3</b>	Capability to prepare final accounts of companies and compute managerial remuneration
<b>CO4</b>	Able to know amalgamation absorption reconstruction with necessary legal provision
<b>CO5</b>	Helps in valuation of goodwill and shares

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 6**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Issue of shares: At Par, At Premium and At Discount – forfeiture of shares - Reissue – Surrender of Shares- Right issue	1	1
	Underwriting of Shares	1	2
<b>Instructional Hours</b>			<b>18</b>
II	Redemption of Preference Shares	1	3
	Debentures – issue – Redemption : Sinking Fund Method	1	4
<b>Instructional Hours</b>			<b>18</b>
III	Preparation of Company Final Accounts with reference to Part II schedule VI of Indian companies (Amended) Act, Computation of Managerial Remuneration.	1	7
<b>Instructional Hours</b>			<b>18</b>
IV	Amalgamation, Absorption and Reconstruction (Internal & External) (Simple problems only) – Liquidation of Companies	1	22
<b>Instructional Hours</b>			<b>18</b>
V	Valuation of goodwill, Methods; Valuation of Shares, Need for valuation	1	11
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

**NOTE:** Distribution of Marks: Theory 20% and Problems 80%

### Text Book(s):

1. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai, 2015.

### Reference Book(s):

1. Gupta R.L. &Radhaswamy M., Corporate Accounts- Theory Method and Application, 13th Revised Edition, Sultan Chand & Co., New Delhi, 2006
2. S.P. Jain & K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2015
3. Arulanandam M.A., and Raman K.S., Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.2003.
4. Shukla M.C.Grewal T.S.& Gupta S.L., Advanced Accountancy, S. Chand & Co., New Delhi.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	L	M	M
CO4	H	M	M	M	M
CO5	H	M	H	M	M

**H-High; M-Medium; L-Low**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>20U3ACC307</b>	<b>Core Paper – VII Banking Theory Law and Practice</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (PA) / B.Com (Banking)]

### Course Objectives:

The students will gain the knowledge in the field of Banking and understand the recent developments in banking sector.

### Course Outcomes:

<b>CO1</b>	Knowledge on origin of banking sector
<b>CO2</b>	Capacity to operate bank accounts
<b>CO3</b>	Understand the process of cheques
<b>CO4</b>	Equip themselves in the formalities of Loans and Advances
<b>CO5</b>	Analyze the Banking Services

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Definition of banker and customer – Relationships banker and customer		
	– special features of RBI, Banking Regulation Act 1949	1	4
	RBI Credit Control Measure – Secrecy of customer Account.	1	3
<b>Instructional Hours</b>			<b>15</b>
II	Bank Pass book – Collecting Banker – banker lien.	1	3
	Opening of account – special types of customer – types of deposit	1	3
<b>Instructional Hours</b>			<b>15</b>
III	Negotiable Instruments - Cheque – features – essentials of valid Cheque		
	– Crossing of Cheques – Endorsement – payment of Cheques – statutory protection duties as paying banker and collecting banker – Dishonor of Cheques	1	6
	Refusal of payment of Cheques- Duties of holder & holder in due course	1	3
<b>Instructional Hours</b>			<b>15</b>
IV	Loan and advances by commercial bank lending policies of commercial bank - Forms of securities.	1	3
	Lien – pledge - hypothecation and advance against the documents of title to goods – mortgage.	1	3
<b>Instructional Hours</b>			<b>15</b>
V	Position of surety – Letter of credit – Bills and supply bill.	1	3
	Purchase and discounting of bill, Travelers Cheque, credit card, Teller system and Digital Banking concepts.	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

### Text Book(s):

- Gordon & Natarajan, Banking Theory and Practice, Himalaya Publishing House Pvt. Ltd., 2019.

**Reference Book(s):**

1. Shekhar & Shekhar, Banking Theory Law & Practice, Vikas Publishing House Pvt.Ltd. 2000.
2. Dr. P.K Srivastava, Banking Theory & Practice, Himalaya Publishing House Pvt.Ltd. 2008.
3. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.2014.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U3CBP308	Core Paper – VIII Computerised Accounting – Practical		
Semester : III	Credits : 4	CIA : 40 Marks	ESE : 60 Marks

**Course Objective :**

Enable the students to know the basics of Tally Package and its concepts and to use the package for wide range of Business and Banking Applications.

**Course Outcomes :**

CO1	Understanding about ledger and journal entries in Tally Package
CO2	Demonstrate vouchers and ledgers
CO3	Creating Inventories in Tally
CO4	Knowledge on Trial Balance and Balance sheet preparation
CO5	Gain Knowledge on creation of GST&TDS

Offered by : Commerce

**Course Content****Instructional Hours/Week : 4**

Ex. No	Description	Use of package
1	<b>Company creation and alteration</b> Creation and alteration with VAT; tally vault password and security control for the company.	<b>Tally ERP9.0 software</b>
2	<b>Voucher, Ledger creation and alteration</b> Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances. <b>Prepare the Trial Balance</b> Preparation of the trial balance through using ledger and check the total balance of the ledger.	
3	<b>Final account of the company</b> Preparing the trading and profit and loss account and the Balance sheet of the company with the help of trial balance.(With minimum five adjustments)	
4	<b>Stock maintenance</b> Create the go down entries for the various goods and various location.	
5	<b>Cashless transactions</b> Bank account statement with creditors and debtors (through Cheque passing and receiving)	
6	<b>Expired goods</b> Creation for the expiry date for the FMCG products and Medicines.(preparing the statement for expired goods)	
7	<b>Bill wise statements</b> Preparing the bill wise statement for the sundry debtors. (for the purpose sales dealing with the same debtors)	
8	<b>Payroll Accounting</b> Prepare payroll statement for employees(BP, DA, HRA, PF,etc..)	

9	<b>Bank Reconciliation Statement(BRS)</b> Prepare BRSwith10 transactions	<b>60</b>
10	<b>TAX</b> Create GST and TDS	
<b>Total Instructional Hour</b>		

**Tools for Assessment (40Marks)**

CIA I	CIA II	Creation of Programmes	Execution of Programmes	Observation Notebook	Attendance	Total
5	5	10	10	7	3	40

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	L	M	H
CO3	H	M	M	H	L
CO4	H	M	L	M	M
CO5	H	M	L	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by



<b>18U3ACA303</b>	<b>Allied Paper – III Managerial Economics</b>		
<b>Semester: III</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com)/B.Com (IT) / B.Com (Banking)]

### Course Objective:

To gain knowledge about the concepts, tools and principles in the field of Economics

### Course Outcomes:

<b>CO1</b>	Find knowledge in economic theories and its application in business
<b>CO2</b>	Outline and analyze the market demand
<b>CO3</b>	Build decisions in production process
<b>CO4</b>	Test for pricing strategies and pricing decisions
<b>CO5</b>	Analyse operations of markets under varying competitive conditions

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Managerial Economics: Meaning and Definition - Nature and Scope - Economic Theory and Managerial Theory - Divisions of Managerial Economics	1	1
	Goals of a firm	2	1
<b>Instructional Hours</b>			<b>15</b>
II	Demand Analysis: Meaning, Determinants of Demand, Law of Demand and Types of Demand – Law of Diminishing Marginal Utility. Elasticity of Demand, Determinants of Elasticity of Demand and Types of Elasticity of Demand.	1	4
	Demand Forecasting	1	6
	Demand Distinctions	1	5
<b>Instructional Hours</b>			<b>15</b>
III	Production: Factors of Production, Production Function.	1	7
	Type of cost of Production – Long run and Short run cost Curve		
<b>Instructional Hours</b>			<b>15</b>
IV	Pricing Methods, Pricing Policies and Practices	3	19& 20
	Government intervention in Market	1	33
	MRPT Act 1969	1	35
<b>Instructional Hours</b>			<b>15</b>
V	Markets: Different types of Markets and its Characteristics	2	7
	Pricing under Perfect Competition, Monopoly, Monopolistic competition, Oligopoly and duopoly.	2	8, 9, 10 & 11
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

### Text Book(s):

1. S. Sankaran, **Managerial Economics**, Margham Publications, Chennai, 2014
2. S. Sankaran, **Business Economics**, Margham Publications, Chennai, 2014
3. R. L. Varshney and K. L. Maheshwari, **Managerial Economics**, Sulthan Chand and Sons, New Delhi, 2004.

**Reference Book(s):**

1. S. Sankaran, **Economic Analysis**, Margham Publications, Chennai, 2003.
2. D. Gopalakrishna, **Managerial Economics**, Himalaya Publishing House, Mumbai, 2013.
3. Alak Gosh and Biswanath Gosh, **Managerial Economics**, Kalyani Publications, 2010.
4. Saroj Kumar and Sarita, **Managerial Economics**, Thakur Publishers, Chennai, 2011.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	L
CO2	H	M	M	M	H
CO3	H	M	M	L	H
CO4	M	M	M	M	M
CO5	M	H	H	M	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U4ACS301	Skill Based Paper – I Quantitative Aptitude for Skill Enhancement		
Semester : III	Credits : 3	CIA : 20 Marks	ESE : 55 Marks

(Common for B.Com CA and B.Com Banking)

### Course Objective :

To make the student to development their mental ability and to practice and develop skills for facing Bank and competitive Exam

### Course Outcomes :

CO1	Demonstrate the knowledge of Number system, and application of Average, percentage and Profit and Loss
CO2	Demonstrate the usage of Ratio & Proportion Arithmetic reasoning
CO3	Understanding the concepts in Time, speed distance and work related Problems
CO4	Ability to calculate rate of Interest, and predict the probability of events
CO5	Enhancement for logical thinking.

Offered by : Commerce

### Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapter
I	Number System – Simplification - Average- Percentage – Profit and Loss	1	1,4, 6, 11, 12
<b>Instructional Hours</b>			<b>15</b>
II	Problems on ages -Ratio and proportion – Arithmetic Reasoning	1	8, 13, 4
<b>Instructional Hours</b>			<b>15</b>
III	Time and Work ,Pipes & Cistern, Time, Speed and Distance, Problems on trains, Boats & Streams	1	16, 17, 18, 19, 20
<b>Instructional Hours</b>			<b>15</b>
IV	Simple & Compound Interest, Permutation & Combination, Probability	1	22, 23, 30, 31
<b>Instructional Hours</b>			<b>15</b>
V	Blood Relation - Number Series - Direction Sense - Nonverbal Reasoning	2	5,1,8, Part-II -1,2,4
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

### Text Book(s) :

1. R.S. Agarwal – Quantitative Aptitude - S.Chand - New revised Edition 2020
2. A Modern Approach to Verbal and Nonverbal Reasoning – R.S. Agarwal – Revised Edition 2009

### Reference Book(s) :

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

## Tools for Assessment (20 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

## Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	L	M
CO2	H	M	M	M	H
CO3	H	M	M	H	L
CO4	H	H	H	L	M
CO5	H	M	M	M	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
19U4NM3BT1	BASIC TAMIL-I	
Semester :III	Credits:2	CIA Marks: 50

**Course Objective:** தமிழ்மொழியைக்கற்பித்தல்-மொழித்திறனைவளர்த்தல்.

**Course Outcome:**

1. தமிழ்எழுத்துக்கள் அறிமுகம் செய்தல்மற்றும்வாசித்தல்ஆகியவற்றின்பயன்பாடு
2. பிறமொழிகற்றல்ஆர்வம்தூண்டல்.
3. பிறமொழிஅறிவுத்திறன்மேம்படச்செய்தல்.
4. வார்த்தைஅமைக்கும்திறன்பெறச்செய்தல்.
5. கையெழுத்துத்திறன்பெறச்செய்தல்.

**Offered by:** அடிப்படைத்தமிழ்-III (முன்றாமப்ருவம்)

**Course Content**

**Instructional Hours/Week : 2**

Unit	Description	Instructional Hours
அலகு I	தமிழ்மொழியின்அடிப்படைக்கூறுகள் 1.எழுத்துக்கள்-உயிர்எழுத்துக்கள் மெய்எழுத்துக்கள் உயிர்மெய்எழுத்துக்கள்	05
அலகு II	சொல்அமைத்தல் ஓர்எழுத்துஒருமொழி 1. இரண்டுமுதல்ஐந்துஎழுத்துச்சொற்கள் 2. தமிழ்மாதங்கள்பெயர்,கிழமைகளின்பெயர் 3. வண்ணங்கள்பெயர், 4. சொல்ஆக்கம்	10
அலகு III	தொடரமைப்பு 1.எழுவாய் 2.செயப்படுபொருள் 3.பயனிலை	05
அலகுIV	குறிப்புஎழுதுதல் 1. தொடரமைப்பு 2. பத்திஅமைப்பு	05
அலகுV	பிழைநீக்குதல் 1. ஒற்றுப்பிழை 2. வாக்கியப்பிழை	05
<b>Total Hours</b>		<b>30</b>

**பாடத்தொகுப்பு:**

1. இளங்கலைதமிழ்மாணவர்களுக்குரியபாடநூல்“அரிச்சுவடி”
2. தொகுப்பு:தமிழ்த்துறை,நேருகலைமற்றும்அறிவியல்கல்லூரி,கோயம்புத்தூர்.

**பார்வை நூல்கள்**

1. பவணந்திமுனிவர்,நன்னூல்புலியூர்க்கேசிகன்உரை,சாரதாபதிப்பகம்,சென்னை-40.
2. தொல்காப்பியம்,கணேசையர்பதிப்பு,உலகத்தமிழாராய்ச்சிநிறுவனம்,சென்னை- 113.
3. அ.கி.பரந்தாமனார்-நல்லதமிழ்எழுதவேண்டுமா?அல்லிநிலையம்,சென்னை-007.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>19U4NM3AT1</b>	<b>ADVANCED TAMIL – I (சிறப்புத்தமிழ் - I)</b>	
<b>Semester: III</b>	<b>Credit: 2</b>	<b>ESE: 50 Marks</b>

**Course Objective:** புதுக்கவிதை உருவாக்கும் திறன் வளர்த்தல் - மொழித்திறனை மேம்படுத்துதல்.

**Course Outcome :**

CO1	கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல்.
CO2	படைப்பாக்கத் திறன் அறிவுபெறச் செய்தல்.
CO3	தகவல் தொடர்பியலுக்கான கடிதம், அமைவுத்திறன் பெறச் செய்தல்
CO4	மொழியைப் பிழையின்றிப் பேச,எழுதும் திறன்பெறச் செய்தல்
CO5	இலக்கியச் சுவை உணரச் செய்தல்.

Offered by: **Tamil**

**Course Content**

Instructional Hours / Week: **2**

Unit	Description	Text Book	Chapter
I	புதுக்கவிதை 1. பாரதியார் – புதுமைப்பெண 2. பாரதிதாசன் - இருண்டவீடு		
		<b>Instructional Hours</b>	<b>10</b>
II	பிழை நீக்குதல் 1. வார்த்தைப் பிழை நீக்கம் 2. தொடர் பிழைநீக்கம் 3. பத்தி எழுதச் செய்தல்		
		<b>Instructional Hours</b>	<b>05</b>
III	இலக்கணப் பயிற்சி அளித்தல் 1. தொகைநிலைத் தொடர் ,தொகாநிலைத்தொடர் 2. ஆகுபெயர், ஆகுபெயர் வகைகள்		
		<b>Instructional Hours</b>	<b>05</b>
IV	கடிதம் எழுதுதல் 1. பாராட்டுக் கடிதம் 2. நன்றிக்கடிதம் 3. அழைப்புக் கடிதம் 4. அலுவலகக் கடிதம்		
		<b>Instructional Hours</b>	<b>05</b>
V	இலக்கிய வரலாறு 1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. பாரதியார் - குறிப்புவரைக. 3. பாரதிதாசன் - குறிப்புவரைக.		
		<b>Instructional Hours</b>	<b>05</b>
		<b>Total Hours</b>	<b>30</b>

**பாடத்தொகுப்பு:**

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாட நூல் “ திரட்டு” தமிழ்த்துறை.

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

**பார்வை நூல்கள்**

1. பாரதியார் - பாரதியார்கவிதைகள்,அபிராமிபதிப்பகம், 7- பி,கொடிமரத் தெரு,சென்னை –013
2. பவணந்திமுனிவர் – நன்னூல் பூலியூர்க்கேசிகள் உரை, சாரதா பதிப்பகம், சென்னை 040
3. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம்,மதுரை – 001.
4. அ.கி. பரந்தாமனார் – நல்ல தமிழ் எழுதவேண்டுமா? அல்லி நிலையம், சென்னை –600 007.
5. கா.கோ.வேங்கடராமன் - தமிழ் இலக்கிய வரலாறு தமிழ்மண் பதிப்பகம் - நாமக்கல்.
6. மாணவர் தமிழ் இலக்கணம் - புலவர்.கவியழகன், எம்.ஏ.,கூடாமணிபிரகரம், சென்னை – 083.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
19U4NM3CAF	Non Major Elective : Consumer Affairs	
Semester: III	Credits : 2	ESE: 50 Marks

**Course Outcome:**

CO1	Know their rights and responsibilities as a consumer
CO2	Gain knowledge about Legal framework of protecting consumer rights
CO3	Understand the procedure about redressal of consumer complaints
CO4	Learn about Consumer related regulatory
CO5	Comprehend business firms ,interface with consumers

**Course Content****Instructional Hours / Week : 2**

Unit	Description	Text Book	Chapter
	<b>Conceptual Framework</b>		
I	<b>Consumer and Markets:</b> Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging along with relevant laws, Legal Metrology. <b>Consumer Complaining Behavior:</b> Alternatives available to Dissatisfied Consumers; Complaint Handling Process		
	Instructional Hours		6
II	<b>The Consumer Protection Law in India</b> <b>Objectives and Basic Concepts:</b> Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, deficiency in service, unfair trade practice.		
	Instructional Hours		6
III	<b>Grievance Redressal Mechanism under the Indian Consumer Protection Law</b> Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Offences and penalties		
	Instructional Hours		6
IV	<b>Role of Industry Regulators in Consumer Protection</b> i. Telecommunication: TRAI ii. Food Products: FSSAI iii. Insurance : IRDA and Insurance Ombudsman		
	Instructional Hours		6
V	<b>Contemporary Issues in Consumer Affairs</b> <b>Consumer Movement in India:</b> Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing. <b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.		
	Instructional Hours		6
	Total Hours		30

**Text book:**

1. "Consumer Affairs", Compiled by Department of Business Administration, Nehru Arts and Science College.

**Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone , Penguin Books.

Course Designed by	Verified by	Checked by	Approved by



Course Code	Title	
19U4NM3GTS	Gandhian Thoughts	
Semester: III	Credits: 2	ESE : 50 Marks

**Course Objective:** To make them understand the philosophies of Gandhi better and fulfill their duties and responsibilities towards the society.

**Course Outcome :** To upgrade the knowledge and skills of the students in Gandhian Thoughts and to encourage patriotism among the new generation, to put light on social issues and value of life.

### Course Content

**Instructional Hours/Week: 02**

Unit	Description	Instructional Hours	
I	<b>Educational Philosophy of Gandhiji :</b> Definitions on Education - What is True Education? - Gandhiji's New Scheme of Education - Wardha Scheme of Education - Main Aims of Gandhian Education - Why Gandhiji's Scheme of Education was Called 'Basic Education?' - Features of the Wardha Scheme of Education - Features of Basic Education - The Methodology of Basic Education - The Content of Basic Education - Routine Work of a Basic School	6	
		<b>Instructional Hours</b>	<b>6</b>
II	<b>Gandhian Concept of Correlation of Studies</b> - Technique of Correlation - The Place of Teacher in Basic Education - Merits of Basic Education - Educational Scenario after Independence - Influences of Gandhiji on Education Commissions - Basic Schools in the Present Society - Education for Peace – A Gandhian View - Why Basic Education is called a Holistic Model	6	
		<b>Instructional Hours</b>	<b>6</b>
III	<b>Gandhiji's View on Truth and Non-Violence :</b> Gandhiji's Words about Truth - Meaning of Truth, Truth is God - Truth and God - The Importance of Truth in Human Life - Absolute and Relative Truth - Realisation of the Self - Liberation.	6	
		<b>Instructional Hours</b>	<b>6</b>
IV	<b>Mahatma Gandhi's Views on Women :</b> Status of Women in Pre Independence India - Gandhi's Perception of Women - Role of Women in Family – Perception of Gandhi - Value of Equality - Women in Politics - Gandhiji's Vision to Abolish Social Evils against Women - Role of Women as Envisaged by Gandhi.	6	
		<b>Instructional Hours</b>	<b>6</b>
V	<b>Gandhiji's View on Democracy (Gram Swaraj) :</b> City and Village - Gram Swaraj - Critique of Industrialisation - Critique of Machinery	6	
		<b>Instructional Hours</b>	<b>6</b>
		<b>Total Hours</b>	<b>30</b>

### Text Book(s):

1. "Gandhian Thoughts", Compiled by Nehru Arts and Science College.

Course Code	Title	
19U4NM3WRT	Women's Rights	
Semester: III	Credits: 2	ESE : 50 Marks

**Course Objective:**

To facilitate the awareness on the social, economic, political, intellectual or cultural contributions of one or more women

**Course Outcome:**

- Examine the similarities and differences among women within and across cultures and at various moments
- Describe gender socialization and its consequences in a particular society
- Analyze how these factors with the privileges and disadvantages they confer have shaped one's own experiences, presumptions, viewpoints, and sense of identity
- Read and respond to feminist scholarship

**Course Content****Instructional Hours / Week: 2**

Unit	Description	Text book	Chapter
<b>I</b>	<b>Laws, Legal System and Change</b> Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms – Laws and Social Context - Constitutional and Legal Framework	2	2
<b>Instructional Hours</b>		<b>6</b>	
<b>II</b>	<b>Politics of land and gender in India</b> Land as Productive Resources	1	5
	Locating Identities – Women's Claims to Land – Right to Property - Case Studies	1	6,7
<b>Instructional Hours</b>		<b>6</b>	
<b>III</b>	<b>Women's Rights: Access to Justice</b> Introduction – Criminal Law – Crime Against Women Domestic Violence – Dowry Related Harassment and Dowry Deaths- Molestation – Sexual Abuse and Rape Loopholes in Practice – Law Enforcement Agency	3	7
<b>Instructional Hours</b>		<b>6</b>	
<b>IV</b>	<b>Women's Rights</b> Violence Against Women – Domestic Violence The Protection of Women from Domestic Violence Act, 2005, The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856- The Dowry Prohibition Act, 1961	3	5
	<b>Instructional Hours</b>		<b>6</b>
<b>V</b>	<b>Special Women Welfare Laws</b> Sexual Harassment at Work Places, Rape and Indecent Representation, The Indecent Representation (Prohibition) Act, 1986, Immoral Trafficking, The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment, Role of Rape Crisis	3	6
	<b>Instructional Hours</b>		<b>6</b>

	Centers. Protection of Children from sexual Offences Act 2012		
	<b>Instructional Hours</b>		<b>6</b>
	<b>Total Instructional Hours</b>		<b>30</b>

**Text Books:**

1. Nitya Rao **Good Women do not Inherit Land** Social Science Press and Orient Blackswan 2008
2. International Solidarity Network **Knowing Our Rights** An imprint of Kali for Women 2006
3. P. D. Kaushik **“Women Rights”** Bookwell Publication 2007 UN Centre for Human Rights, Discrimination against Women (Geneva: World Campaign for Human Rights, 1994).

**Reference Books:**

1. Aruna Goal **Violence Protective Measures for Women Development and Empowerment**, Deep and Deep Publications Pvt. 2004
2. Monica Chawla **Gender Justice**, Deep and Deep Publications Pvt. Ltd.2006
3. Preeti Mishra **Domestic Violence Against Women**, Deep and Deep Publications Pvt.2007
4. Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Source Book on **Violence Against Women** Sage Publications 2001

Course Code	Title		
20U3ACC409	Core Paper – IX Cost Accounting		
Semester : IV	Credits: 4	CIA : 25 Marks	ESE : 75 Marks

(Common for B.Com CA/ B.Com IT and B.Com Banking)

**Course Objective :**

To gain the knowledge on basic methods and procedures of cost accounting

**Course Outcomes :**

CO1	Capacity to fix the price of the product
CO2	Construct and maintain stores ledger
CO3	Ability to maintain labour and overhead costs
CO4	Knowledge on preparation of process costing
CO5	Reconcile cost and financial accounts

Offered by : Commerce

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Cost Accounting – Definition – Meaning - Scope, Objectives, advantages and Limitations	1	I(1)
	Costing an aid to Management - Methods of Cost – Elements of Cost - Concept and Classification	1	I(2)
	Preparation of Cost Sheet	2	2
		<b>Instructional Hours</b>	<b>15</b>
II	Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory	2	3
	Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing	1	II
	Requisition for stores – Stores Control – Methods of valuing material issue	2	3
		<b>Instructional Hours</b>	<b>15</b>
III	Labour: System of wage payment – Idle time	1	II(5)
	Incentive schemes	2	4
	Labour turnover	2	4
		<b>Instructional Hours</b>	<b>15</b>
IV	Overhead – Classification of overhead – allocation and absorption of overhead	2	5
		<b>Instructional Hours</b>	<b>15</b>
V	Process costing – Features of process costing	1	IV(4)
	Process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	2	10

Reconciliation of Cost and Financial accounts	2	6
<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>75</b>

**NOTE: Distribution of Marks: Theory 40% and Problems 60%**

**Text Book(s):**

1. S.P. Jain and KL. Narang , **Cost Accounting**, Kalyani Publishers, New Delhi, Edition 2014
2. Dr. A. Murthy & Dr. S. Gurusamy, **Cost Accounting**, Vijay Nicole Imprints Private Limited, Chennai. 2014.

**Reference Book(s):**

1. R.S.N. Pillai and V. Bagavathi , **Cost Accounting**, S. Chand and Company Ltd., New Delhi. Edition. 2016
2. T.S. Reddy & Y. Hari Prasad Reddy, **Cost Accounting**, Margham Publications, Chennai. Edition. 2009.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	<b>25</b>

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	L	M
CO2	H	L	M	M	H
CO3	H	M	M	M	H
CO4	M	M	M	M	M
CO5	H	M	M	H	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3ACC410	Core Paper - X Digital Marketing		
Semester : IV	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

(Common for B.Com / B.Com CA / B.Com IT / B.Com Banking)

**Course Objective :**

To endow students with the knowledge of Marketing and its recent trends.

**Course Outcomes :**

CO1	Understand the concept of market and marketing environment.
CO2	Develop competencies to launch new product and brand.
CO3	Analyse the pricing strategies adopted by the producer.
CO4	Design the market channel and manage the channel conflicts.
CO5	Awareness on the digital marketing platforms.

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 4**

Unit	Description	Text Book	Chapter
I	Introduction to Marketing - Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept-Need and Significance of Marketing in Business-	1	1
	Marketing environment –Identifying market segments-Basis for market segmentation	1	2
<b>Instructional Hours</b>			<b>12</b>
II	Product and Product lines - Product hierarchy, Product classification, Product mix decisions –Product line decisions-	1	3
	Branding and Brand decisions, packing and labeling decision-Product life cycle-Strategies.	1	4
<b>Instructional Hours</b>			<b>12</b>
III	Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.	1	5
<b>Instructional Hours</b>			<b>12</b>
IV	Marketing channels: The Importance of marketing channels-Channel design decisions - Channel management decisions-Channel Conflict: Types, Causes and managing the conflict.	1	7
<b>Instructional Hours</b>			<b>12</b>
V	Introduction to Digital Marketing-Meaning, Definition, Need of Digital Marketing, Scope of Digital Marketing, History of Digital Marketing, Concept and approaches to Digital Marketing, Examples of good practices in Digital Marketing.	2	1
	Email Marketing-Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing-Overview of the B2B and B2C Mobile Marketing and Social Marketing	2	6
<b>Instructional Hours</b>			<b>12</b>
<b>Total Hours</b>			<b>60</b>

**Text Book(s) :**

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Pearson Education, 2016
2. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley

**Reference Book(s) :**

1. J.P.Gupta and Joyti Rana, Principles of Marketing Management, R. Chand&Co.New Delhi.
2. Your Google Game Plan for Success: Increasing Your Web

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	H	M
CO4	H	M	M	M	M
CO5	H	M	M	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBC411	Core Paper – XI Merchant Banking		
Semester : IV	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

Enable the students to have a thorough knowledge on merchant banking process

**Course Outcomes :**

CO1	Acquire knowledge on merchant banking
CO2	Understand the concept of credit rating
CO3	Ability to analyse portfolio management services
CO4	Construct project appraisal and product life cycle
CO5	Ability to manage long term finance

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Merchant Banking – Functions - Scope - Merchant banking in India - SEBI guidelines for merchant bankers	2	2
<b>Instructional Hours</b>			<b>15</b>
II	Credit Rating: Introduction - Instruments - Benefits - Rating methodology - Cautions - Types of rating.	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Mergers and Acquisitions – Portfolio Management Services – Mutual Funds - Business Valuation.	2	16
<b>Instructional Hours</b>			<b>15</b>
IV	Project Appraisal: Product life cycle -Evaluation -Social cost benefit analysis -Capital cost and financial projections.	2	18
<b>Instructional Hours</b>			<b>15</b>
V	Long term Finance & Working Capital Finance: Term loans - Working capital loans -Maximum permissible bank finance - Factoring and forfeiting.	2	20
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. Mr. H.R. Machiraju, **Merchant Banking**, New Age International Publishers – 4<sup>th</sup> Edition 2019
2. **Merchant Banking**, National Institute of Securities Market- An Educational Initiative of SEBI – 2019 Edition

**Reference Book(s) :**

1. Machiraju, **Indian Financial System**, Vikas Publishing House, 2<sup>nd</sup> Edition 2010.
2. J.C.Verma, **A Manual of Merchant Banking**, Bharath Publishing House, New Delhi, 2018



**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	M	H	L
CO4	H	M	H	M	M
CO5	H	M	M	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBC412	Core Paper – XII Executive Business Communication		
Semester : IV	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

To enable the students must be able to communicate clearly in the day-to-day business World.

**Course Outcomes :**

CO1	Competent in oral, written & Visual Communication
CO2	Skill to apply appropriate communication technique
CO3	Use modern technology in business communication.
CO4	Acquire minutes, agenda and report writing skills
CO5	Able to prepare application letter and resume

**Offered by: Commerce**

**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Business communication: Meaning – Objectives – Need and Importance of Effective Business Communication	1	1
	Business Letters: Need – Functions – Kinds – Essentials of effective business – Layout	1	12,13,14
	Modern Communication Methods	1	OC7
<b>Instructional Hours</b>			<b>15</b>
II	Trade enquiries – Orders and their execution – Credit and Status enquiries – Complaints and Adjustments	2	8-11
	Collection letters - Sales letters - Circular letters	2	13,16,17
<b>Instructional Hours</b>			<b>15</b>
III	Banking Correspondence	2	18
	Insurance Correspondence	2	19
	Agency Correspondence	2	20
<b>Instructional Hours</b>			<b>15</b>
IV	Company Secretarial Correspondence and E-Mail Correspondence	2	25
	Minutes, Agenda and Report – writing	2	24
<b>Instructional Hours</b>			<b>15</b>
V	Application Letters	1	CC 21
	Preparation of Resume	2	19
	Interview, Meaning, Objectives & Techniques of various types of interview	3	OC3
	Public Speech and Characteristics of Good Speech	1	OC1
	Business Report Presentation	2	26,28
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. Rajendra Paul & J.S.Kolrahalli, **Essentials of Business Communication**, Sultan Chand& Sons, New Delhi, 2006.
2. Asha Kaul, **Effective Business Communication**, Prentice Hall of India Pvt Ltd, NewDelhi, 2008.

**Reference Book(s) :**

1. K.K.Ramachandran, Lakshmi.K.K, K.K.Karthick, M.Krishnakumar, **“Business Communcation”**, Macmillan India Ltd, 2008.
2. Rodriquez, **Executive Business Communication**, Vikas Publications, 2013.
3. Kathiresan Dr. Radha, **Business Communication**, Prassanna & Co, Chennai, 2008

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	H
CO2	L	M	M	H	M
CO3	M	M	H	M	H
CO4	M	M	M	H	M
CO5	H	M	H	M	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>19U3ACA404</b>	<b>Allied – IV Company Law and Secretarial Practice</b>		
<b>Semester: IV</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.Com (Banking)]

**Course Objective:**

Enhance the students to have a thorough knowledge on Formation of Company Documents required and Acts pertaining to it

**Course Outcomes:**

<b>CO1</b>	To know the procedure for formation of company
<b>CO2</b>	Knowledge on preparing Memorandum of Association and Articles of Association
<b>CO3</b>	Ability to prepare Prospectus
<b>CO4</b>	Inculcate Role and importance of company secretary
<b>CO5</b>	Capacity to convene meeting and drafting of correspondences

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Company –Definition –Characteristics –Kinds –Privileges of Private Company	1	1, 3
	Formation of a Company	1	4
<b>Instructional Hours</b>			<b>12</b>
II	Memorandum of Association Meaning –Purpose –Alteration of Memorandum –Doctrine of Ultra vires	1	5
	Articles of Association –Meaning –Forms –Contents –Alteration of Articles –Doctrine of Indoor management	1	6
<b>Instructional Hours</b>			<b>12</b>
III	Prospectus –Definition –Contents –Deemed Prospectus-Misstatement in Prospectus	1	7
	Kinds of Shares and Debentures.	1	11
	Winding up –Meaning -Modes of Winding Up - Latest Amendments as per companies Act 2013 & 2015	1	24
<b>Instructional Hours</b>			<b>12</b>
IV	Company Secretary – Meaning – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary	1	5
	Role of a Company Secretary –Latest Amendments as per companies Act 2013 – Registration of Companies, Appointment and qualification of directors. Latest Amendments as per companies Act 2015 – Paid up Capital, Business Certificate, Seal of the Company.	1	8
<b>Instructional Hours</b>			<b>12</b>
V	Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the	1	15

company meetings		
Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.	1	10
	<b>Instructional Hours</b>	<b>12</b>
	<b>Total Hours</b>	<b>60</b>

**Text Book(s):**

1. Kapoor N.D., **Company Law and Secretarial Practice**, Sultan Chand & Sons, New Delhi, 2014.

**Reference Book(s):**

1. Bagrial A.K, **Company Law**, Vikas Publishing House, New Delhi, 2007
2. Kapoor. N.D, **Company Law**, Sultan Chand & Sons, New Delhi 2005
3. Pillai & Bhagavathi R.S.N., **Company Law** S. Chand & Sons, New Delhi 2005

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	L	M	M
CO4	H	M	M	M	M
CO5	H	M	H	M	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U4ACZ402	Skill Based Paper – II Finance Modeling through Spreadsheet		
Semester : IV	Credits : 3	CIA : 30 Marks	ESE : 45 Marks

(Common for B.Com CA / B.Com Banking)

**Course Objective :**

The course provides a finance application using the Spreadsheet using Excel.

**Course Outcomes :**

CO1	Ascertain cost of capital and capital structure using spread sheet
CO2	Computation of leverage and working capital
CO3	Estimate cash flow and capital rationing
CO4	Able to calculate inventory
CO5	Select a suitable dividend and credit policy to the company

**Offered by : Commerce**

**Course Content**

**Instructional Hours / Week : 4**

S. No.	List of Programs (10 Programs)
1.	<b>Cost of Capital</b> Compute issues and redemption of shares and debentures before tax and after tax.
2.	<b>Capital Structure</b> Calculate EPS, EPS Growth for the given summarized Financial Reports.
3.	<b>Leverage</b> Compute DOL, DFL, and DCL for different level of operators.
4.	<b>Working Capital</b> Estimate Working Capital requirement for a company and interpret.
5.	<b>Cash flow Estimation</b> Estimate Cash Budget using given Cash flows.
6.	<b>Capital Rationing</b> Prepare statement of profitability showing payback period for two differential alternatives.
7.	<b>Capital Rationing</b> Prepare statement of Profitability showing Discounted Cash Flow method for two different alternatives.
8.	<b>Inventory Management</b> Calculate EOQ, Max Level, Min Level, Graph for given Inventory Data.
9.	<b>Dividend Policy</b> Calculate Optimum Payout Ratio by using Walter's, Gordon's and M.M.Model.
10.	<b>Credit Policy</b> Calculate the applying credit policy for the company.
<b>Total Hours : 60</b>	

## Tools for Assessment (30 Marks)

CIA I	CIA II	Creation of Programme	Execution of Programme	Observation Notebook	Attendance	Total
5	5	5	5	7	3	30

## Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	L	M	M
CO4	H	M	M	M	M
CO5	H	M	M	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>19U4NM4BT2</b>	<b>Basic Tamil – II (அடிப்படைத் தமிழ் – II)</b>	
<b>Semester: IV</b>	<b>Credit: 2</b>	<b>CIA: 50 Marks</b>

**Course Objective:** அற இலக்கியங்களை அறிமுகப்படுத்துதல்.

**Course Outcome :**

CO1	அற இலக்கிய அறிவபெறுதல் - சிறுசிறுகதைகள் வழி சமூகஅறிவு பெறுதல்.
CO2	தமிழ் எழுத்துக்கள் அறிமுகம் செய்தல் மற்றும் வாசித்தல் ஆகியவற்றின் பயன்பாடு.
CO3	பிறமொழி கற்றல் ஆர்வம் தூண்டல்
CO4	பிறமொழி அறிவுத் திறன் மேம்படச் செய்தல்.
CO5	வார்த்தை அமைக்கும் திறன் பெறச் செய்தல்.
CO6	கையெழுத்துத்திறன் பெறச்செய்தல்.

**Offered by: Tamil**

**Course Content**

**Instructional Hours / Week: 2**

Unit	Description	Text Book	Chapter
I	நீதிநூல்கள் 1.பாரதியார் ஆத்திச்சூடி – முதல் 12 வரிகள் 2.கொன்றை வேந்தன் முதல் 7 வரிகள்		
		<b>Instructional Hours</b>	<b>05</b>
II	திருக்குறள் கடவுள் வாழ்த்து - அகரமுதலனைத் தொடங்கும்... ( அதி - 1குறள் -1) வான் சிறப்பு - நீரின்றி அமையாது உலகு... ( அதி - 2.குறள் - 10) அன்புடைமை - அன்பின் வழியது உயிர்நிலை..... (அதி (-8குறள்-10) கல்வி - கண்ணுடையார் என்பர் .....( அதி - 40 ..குறள் - 3 ) இனியவை கூறல் - இனிய உளவாக இன்னாத - ( அதி 10.குறள் -10)		
		<b>Instructional Hours</b>	<b>10</b>
III	நீதிக்கதைகள் முல்லாவின் வேடிக்கைக் கதைகள்,பீர்பால் கதைகள்		
		<b>Instructional Hours</b>	<b>05</b>
IV	கிராமியக் கதைகள் 1.பரமார்த்தக்குரு கதைகள் 2.நாட்டுப்புறக் கதைகள் அறிமுகம்		
		<b>Instructional Hours</b>	<b>05</b>
V	மொழிப் பயிற்சி 1. பிறமொழிச் சொற்களுக்கு தமிழ்ச்சொல் எழுதுதல் 2. தன்விவரம் எழுதுதல் 3. எங்கள் கல்லூரி		
		<b>Instructional Hours</b>	<b>05</b>
			<b>Total Hours</b>
			<b>30</b>

**பாடத் தொகுப்பு:**

இளங்கலை தமிழ் மாணவர்களுக்குரிய பாடநூல் “அரிச்சுவடி”

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

**பார்வை நூல்கள்**

1. ஓளவையார் ஆத்திச்சூடி மணிவாசகர் பதிப்பகம், கோயம்புத்தூர் இராஜவீதி – 01.
2. திருக்குறள் - பரிமேலழகர் உரை,மணிவாசகர் பதிப்பகம், சென்னை - 600018.
3. முல்லாவின் வேடிக்கைக் கதைகள் - முல்லை பி.எல.முத்தையா சென்னை – 007.
4. நாட்டுப்புறவியல் ஓர் ஆய்வு – சு.சக்திவேல் பாரி நிலையம், சென்னை – 01

Course Designed by	Verified by HOD	Checked by	Approved by



<b>19U4NM4AT2</b>	<b>ADVANCED TAMIL - II (சிறப்புத் தமிழ் - II)</b>	
<b>Semester: IV</b>	<b>Credit: 2</b>	<b>CIA: 50 Marks</b>

**Course Objective:** நூல்களின் வழி அறச சிந்தனைகளை உருவாக்குதல்  
செம்மொழியினைச் செம்மைப்படுத்துதல்.

**Course Outcome :**

CO1	அறச் சிந்தனைகள் பெறுதல் மற்றும் இலக்கண வழக்கு முறைகளைப் பெறுதல்.
CO2	கடிதம் எழுதுதல் மற்றும் மொழியறிவைப் பெறுதல்.
CO3	படைப்பாக்கத் திறன் அறிவுபெறச் செய்தல்.
CO4	தகவல் தொடர்பியலுக்கான கடிதம் ,அமைவுத்திறன் பெறச்செய்தல்
CO5	மொழியைப் பிழையின்றிப் பேச,எழுதும் திறன் பெறச் செய்தல்

Offered by: **Tamil**

**Course Content**

Instructional Hours / Week: **2**

Unit	Description	Text Book	Chapter
I	பதினெண் கீழ்க்கணக்கு நூல் ( திருக்குறள் ) 1. வாயமை 2. கூடா நட்பு 3 .செய்நன்றியறிதல்		
		<b>Instructional Hours</b>	<b>10</b>
II	சிறுகதை பூனாத்தி சிறுகதைகள் - வெ.இறையன்பு 1. விடுகதை 2. நண்பர்கள்		
		<b>Instructional Hours</b>	<b>05</b>
III	எழுத்துப் பிழைநக்க வழிகள் 1. சொற்களைச் சரியாகப் பயன்படுத்தும் முறை 2. வினைச் சொற்கள் ,பெயர்ச் சொற்கள்		
		<b>Instructional Hours</b>	<b>05</b>
IV	வழக்கறிதல் மரபு,வழக்கு - இயல்பு,வழக்கு - தகுதிவழக்கு அறிதல்		
		<b>Instructional Hours</b>	<b>05</b>
V	படைப்பாற்றல் பயிற்சி... கவிதை - சிறுகதை - நூல் மதிப்பீடு எழுதுதல்		
		<b>Instructional Hours</b>	<b>05</b>
			<b>Total Hours</b>
			<b>30</b>

**பாடத்தொகுப்பு:**

இளங்கலை தமிழ் மாணவர்களுக்காகரிய பாடநூல் “திரட்டு”.

தொகுப்பு: தமிழ்த்துறை, நேரு கலை மற்றும் அறிவியல் கல்லூரி, கோயம்புத்தூர்.

**பார்வைநூல்கள்**

1. திருக்குறள் - பரிமேலழகர் உரை ,மணிவாசகர் பதிப்பகம், சென்னை - 018
2. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு மீனாட்சி புத்தக நிலையம், மதுரை - 001.
3. அ.கி. பரந்தாமனார் - நல்ல தமிழ் எழுதவேண்டுமா? அல்லி நிலையம், சென்னை - 600007.
4. பவணந்தி முனிவர், நன்னூல் பூலியூர்க்கேசிகன் உரை, சாரதா பதிப்பகம், சென்னை - 040.
5. வெ.இறையன்பு - பூனாத்தி, கவிதை பதிப்பகம் ,சென்னை.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title	
19U4NM4GEN	General Awareness	
Semester: IV	Credits : 2	ESE : 50 Marks

**Course Objective:**

Enable the students to learn General knowledge and prepare different competitive exams.

**Course Outcome:**

- Analysis the Verbal and Numerical Aptitude
- Understood the General Science and Technology and Education
- Gain Knowledge in Computer aids and Social Studies
- Develop Aptitude and problem solving skills

Course Content		Instructional Hours / Week: 2
S. No.	Topics	
1	Verbal Aptitude	
2	Numerical Aptitude	
3	Abstract Reasoning	
4	Tamil and Other Literature	
5	General Science and Technology	
6	Computer	
7	Economics and Commerce	
8	History and Freedom Struggle	
9	Sports	
10	Current Affairs	
		<b>Total Hours : 30</b>

**Text Book:** “General Awareness”, compiled by Nehru Arts and Science College, Coimbatore

Course Code	Title		
18U4HVY402	Value Education: Human values and Yoga Practice II		
Semester: III & IV	Credit: 2	CIA: 25 Marks	ESE: 25 Marks

### Course Objective

- To help the students appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity, which are the core aspirations of all human beings.
- To prepare and distribute standardized Yoga teaching and training materials with reference to institute health.

### Course Outcome (CO):

At the end of the course, students are expected

CO1	To become more aware of their self and their relationships and would have better reflective and discerning ability.
CO2	It is hoped that they would be able to apply what they have learnt to their own self in different ordinary day-to-day settings in real life with higher commitment and courage.
CO3	To enable students to lead a practical life adding value to human relations.
CO4	To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation

### Course Content

### Instructional Hours / Week: 1

Unit	Description	Text Book	Chapter
I	<b>Self-realization and Human Values-</b> Self-realization and Harmony-Rules and Regulations-Rights and Duties-Good and Obligation-Integrity and Conscience. <b>Obligation to Family-</b> Trust and Respect -Codes of Conduct -Citizens Charter - Emotional Intelligence.	1	1, 4
<b>Instructional Hours</b>			6
II	Impact of Modern Education and Media on Values: Impact of Science and Technology on Values; Effects of computer aided media on Values (Internet, e-mail, Chat etc.); Role of teacher in the preservation of tradition and culture;	1	5
<b>Instructional Hours</b>			6
III	Eradication of worries - Maintaining youthfulness – Greatness of friendship – Refinement of worries - Neutralization of anger- Intelligent quotient (IQ), Emotional quotient (EQ), Spiritual Quotient (SQ)	1	2,3
<b>Instructional Hours</b>			6
IV	Standing Posture: Tadasana, Padahasthasana, Virabhadrasana; Sitting posture: Ustrasana, Ardha Matsyendrasana, Paschimottanasana.	2	4,5
<b>Instructional Hours</b>			6
V	Supine posture: Sarvangasana, Halasana, Chakrasana. Prone posture: Bhujangasana, shalabhasana; Dhanurasana; Balancing postures: Vrikshasana, Natarajasana, Utkatasana; Pranayama: Bhastrika, Bhramari, NadiShodhan.	2	6,9
<b>Instructional Hours</b>			6
<b>Total Hours</b>			30

**Textbook(s):**

1. Kiran, D.R. "Professional Ethics & Human Values", TATA McGraw Hill Education.
2. Chandrasekaran, 1999. Sound Health through yoga, Prem Kalyan Publications, Madurai.

**Reference Books :**

1. Vethathiri Maharishi, 2011, "Value Education", Vethathiri Publication, Erode
2. Thathuvagnani Vethathiri Maharishi, 2014, "Simplified Physical Exercises". Vethathiri Publications

<b>20U3ACC513</b>	<b>Core Paper – XIII Management Accounting</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (IT) / B.Com (Banking)]

### Course Objective:

To enable the students should have a thorough knowledge on the management accounting techniques in the business decision making.

### Course Outcomes:

<b>CO1</b>	Ability to differentiate Financial, Cost and Management Accounting
<b>CO2</b>	To know the ratio position of the company
<b>CO3</b>	Analyze the Fund Flow and Cash Flow
<b>CO4</b>	To know the support of marginal costing in financial decisions for management
<b>CO5</b>	Ability to prepare various Budget

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – advantages and limitations. Tools and Techniques of Management Accounting	1	1(1)
	Financial statement Analysis and Interpretation – trend analysis, comparative and common size statements	2	2
<b>Instructional Hours</b>			<b>15</b>
II	Ratio Analysis – uses - Analysis of liquidity – Solvency, Profitability and Activity Ratios. Construction of Balance Sheet	2	3
	<b>Instructional Hours</b>		<b>15</b>
III	Funds Flow Analysis	1	5(23)
	Cash Flow Analysis	2	5
<b>Instructional Hours</b>			<b>15</b>
IV	Marginal costing and Break Even Analysis – Significance and limitations of marginal costing	2	7
	Managerial applications of marginal costing	2	7
<b>Instructional Hours</b>			<b>15</b>
V	Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets	1	3(10)
	Preparation of cash budget, sales budget, purchase budget, material budget, flexible and Master Budget	2	6
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 40% and Problems 60%

**Text Book(s):**

1. Shashi.K. Gupta & Dr. R.K.Sharma, **Management Accounting**, Kalyani Publishers, NewDelhi, 2014.
2. Dr.A.Murthy& Dr. S Gurusamy, **Management Accounting**, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2013.

**Reference Book(s):**

1. Dr. S.N. Maheswari, **Principles of Management Accounting**, Sultan Chand & Sons, New Delhi, 2005.
2. S.K.Bhattacharya, **Accounting and Management**, Vikas Publishing House, 2013.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3ACC514	Core Paper – XIV Direct Tax		
Semester : V	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

(Common for B.Com CA / B.Com IT and B.Com Banking)

**Course Objective :**

Enable the students to know the basics of Income Tax Act and its implications.

**Course Outcomes :**

CO1	Identify the residential status
CO2	Able to calculate income from the salary & House Property
CO3	Capacity to compute Income from business and profession
CO4	Enumerate Income from Capital Gains and other sources
CO5	Construct Tax liability

**Offered by: Commerce**

**Course Content**

**Instructional Hours/ Week: 6**

Unit	Description	Text Book	Chapter
I	Income Tax Act 1961, Important Definitions	1	1
	Residential Status and Scope of Income	1	2
	Exempted Incomes u/s 10	1	3
<b>Instructional Hours</b>			<b>18</b>
II	Income from Salary	1	5
	Income from House Property	1	6
<b>Instructional Hours</b>			<b>18</b>
III	Income from Business	2	4
	Income from Profession	2	4
<b>Instructional Hours</b>			<b>18</b>
IV	Income from Capital Gains	2	6
	Income from Other Sources	2	7
<b>Instructional Hours</b>			<b>18</b>
V	Set-off and Carry forward of Losses	2	9
	Aggregation of Income and advance tax and TDS	2	9
	Provisions for filing of return of income	2	9
<b>Instructional Hours</b>			<b>18</b>
Total Hours			<b>90</b>

**Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.**

**Text Book(s) :**

1. Gaurand Narang, **Income Tax Law and Practice**, Kalyani publishers New Delhi, 2019.
2. Dr.N.Hariharan, **Income Tax Law and Practice**, Vijay Nicole Imprints Pvt Ltd, 2019.

**Reference Book(s) :**

1. Dr.HC Mehrotra, **Income-tax Law and Accounts**, Sahithya Bhavan publishers, 2019
2. Bhagwati Prasad, **Income Tax Law and Practice**, Wishwa Prakashan, 2019.

3. Vinod K.Singhania, Direct Taxes Law & Practice, Sultan chand & Sons, New Delhi, 2019.
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi, 2019.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	L	M	H
CO3	H	M	M	H	L
CO4	H	M	L	M	M
CO5	H	M	L	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by



Course Code	Title		
20U3CBC515	Core Paper – XV Research Methodology		
Semester : V	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

The course provides through knowledge on the Research Methodology, scaling techniques, and Statistical tools.

**Course Outcomes :**

CO1	Identify the research Problem
CO2	Familiar in Research Process
CO3	Develop skills to explore scaling techniques and report writing.
CO4	Knowledgeable in various quantitative and qualitative research techniques.
CO5	Acquire the skills on statistical tools

Offered by : Commerce

**Course Content**

Instructional Hours/ Week: 5

Unit	Description	Text Book	Chapter
I	Research: Meaning, Objectives, Scientific Methods, Types and Methods of Research –Criteria of good research–Research problems: Definition, Selection, formulation, Techniques. Review of Literature: Need, Sources, Planning.	1	1,2
<b>Instructional Hours</b>			<b>15</b>
II	Research process: Hypothesis – Formulation – Testing of hypothesis – Research Design –Meaning – Features, Types of sampling – Methods – Sample design – Population – Sample size.	1	2,3
<b>Instructional Hours</b>			<b>15</b>
III	Methods of Data collection – Tools of data collection – Pilot study – Measurement and Scaling Techniques. Processing of data – Analysis and Interpretation of data – Types of analysis – Measures of Central Tendency – Measure of Dispersion.	1	6,7
<b>Instructional Hours</b>			<b>15</b>
IV	Correlation: Regression: Simple, Partial, Correlation: Simple, Partial– Ordinary least square – Parametric test: t test – f test – Chi-square test, ANOVA. Non – parametric test: Mann Whitney test, Sign test, Friedman test.	1	8,9,10
<b>Instructional Hours</b>			<b>15</b>
V	Report writing – Types – Planning – Principles – Significance – Steps in report writing –layout of a report – Documentation – Footnotes and Bibliography – Computerization in Business Research	1	14,15
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE: Distribution of Marks: Theory 60% and Problems 40%**

**Text Book(s) :**

1. C.R. Kothari, Research Methodology Methods and technique, New Age International 3<sup>rd</sup> edition Publications., Reprint 2014.
2. S.P. Gupta, Statistical Methods, Sultan Chand & Sons Publications, 44<sup>th</sup> Edition 2014
3. O.R. Krishnasamy & Ranganathan, Research Methodology, Himalaya Publishers, New Delhi, 2014.

**Reference Book(s) :**

1. Saravanavel - Research Methodology, Kitab Mahal Publications, 16th edition, 2013
2. Bill Taylor, Gautham Singha, Tapozghoshal – Research Methodology, PHI Learning Pvt Ltd, 2014
3. Joseph Gibalde, MLA Handbook for writers of research paper ED 7<sup>th</sup> edition, Affiliated East West press, New Delhi-2009.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M
CO2	M	H	M	L	H
CO3	M	H	M	M	M
CO4	M	H	M	M	M
CO5	M	H	M	M	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBC516	Core Paper – XVI Banking Technology Management		
Semester : V	Credits : 3	CIA : 20 Marks	ESE : 55 Marks

**Course Objective :**

Enable the students should understand the key features of foreign exchange markets, floating rates and foreign capital

**Course Outcomes :**

CO1	Understand the concepts of Bank Technology and Banking Services
CO2	Classify Service Channels
CO3	Capacity to know the Network Management and Customer Relationships Management
CO4	Construct the Interbank Payment System
CO5	Classify the Contemporary Issues in Banking Techniques

Offered by : Commerce

**Course Content****Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	<b>Bank Technology and Core Banking Services</b> - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges and Implementation	1	1
<b>Instructional Hours</b>			<b>15</b>
II	<b>Service Channels</b> – Automated Teller Machine(ATM) – Phone Banking– Internet Banking – Mobile Banking –Payment Gateways – Card technologies – MICR electronic clearing	1	3
<b>Instructional Hours</b>			<b>15</b>
III	<b>Network Management - Customer Relationships Management</b> – Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management– Customer Relationships Management (CRM)	1	4
<b>Instructional Hours</b>			<b>15</b>
IV	<b>Interbank Payment System</b> - Interface with Payment system Network –Structured Financial Messaging system – Electronic Fund transfer – RTGSS –Negotiated Dealing Systems and Securities Settlement Systems – Electronic Money– E Cheques	1	
<b>Instructional Hours</b>			<b>15</b>
V	<b>Contemporary Issues in Banking Techniques</b> – Service Issues - E Banking –Issues –Recent Core Banking Software – Issues	1	
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S & Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003

**Reference Book(s) :**

1. Vasudeva, "E – Banking", Common Wealth Publishers, New Delhi, 2005
2. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc
3. Banking Technology - Indian Institute of Bankers Publication

**Tools for Assessment (20 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	3	3	3	3	20

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	H	L	H
CO3	H	M	M	H	L
CO4	H	H	L	M	H
CO5	H	M	H	L	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBE501	Elective Paper – I(A) Brand Management		
Semester : V	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objectives :**

To enhance the students to understand the knowledge about the well versed in the concept of branding.

**Course Outcomes :**

CO1	Aware of correlation between organizational functions and branding
CO2	Acquire skills to develop a brand
CO3	Outline about Brand image
CO4	Capability to implement branding strategies
CO5	Nurture the skills of a brand manager

Offered by : Commerce

**Course Content****Instructional Hours/ Week : 5**

Unit	Description	Text Book	Chapter
<b>I</b>	Introduction – Basics Understanding of Brands – Definitions – Functions of a Brand – Significance of Brand – selecting a brand name	1	4
	Selecting a brand name – Different Types of Brands – Store brands – Co branding	1	3
<b>Instructional Hours</b>			<b>15</b>
<b>II</b>	Branding process – Brand vision – Brand extension – Brand Elements	1	4
	Brand as a personality, as trading asset – Competing with Foreign brands – brand image building	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>III</b>	Brand Image – Brand associations & image – Buying decision perspectives on consumer behavior	2	4
	Managing Brand image – stages – functional, symbolic & experiential brands. Brands & consumer – Branding for Global Markets	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>IV</b>	Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension	2	5
	Re-branding and re-launching – Brand Architecture –product, line, range, umbrella & source endorsed brands - Brand Portfolio Management.	1	5
<b>Instructional Hours</b>			<b>15</b>

V	Brand valuation – Methods of valuation – Applications – Branding industrial products, services and Retailers –Brand Strategies: Designing and implementing branding strategies	2	6
	Brand Performance – Measuring Brand Performance –Role of Brand Managers – Branding challenges & opportunities –Case Studies	1	5
		<b>Instructional Hours</b>	<b>15</b>
		<b>Total Hours</b>	<b>75</b>

**Text Book(s) :**

1. Kevin Lane Keller, **Strategic Brand Management**, Person Education, New Delhi, 2008.
2. Jean Noel, Kapferer, **Strategic Brand Management**, The Free Press, New York, 1992.

**Reference Book(s) :**

1. S.Ramesh Kumar, **Managing Indian Brands**, Vikas publishing House (P) Ltd., New Delhi, 2002.
2. Ramanj Majumdar, **Product Management in India**, PHIL earning Pvt. Ltd., 2008.
3. Paul Tmeporal, **Branding in Asia**, John Wiley & sons (P) Ltd., New York, 2000.
4. Jagdeep Kapoor, **Brandex, Biztantra**, New Delhi, 2005.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	L	M	M
CO4	H	M	M	M	M
CO5	H	M	H	M	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBE502	Elective Paper – I (B) Business Finance		
Semester : V	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

Enhance the students to understand financial concepts and its effective utilization in business.

**Course Outcomes :**

CO1	Understand the concept of business finance
CO2	Capacity to prepare the financial plans
CO3	Able to understand the sources of finance
CO4	Construct optimum Capital Structure
CO5	Knowledge on Over capitalization and undercapitalization

Offered by : Commerce

**Course Content**

**Instructional Hours / Week: 5**

Unit	Description	Text Book	Chapter
I	Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions	1	1.
	<b>Instructional Hours</b>		<b>15</b>
II	Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals	1	2
	<b>Instructional Hours</b>		<b>15</b>
III	Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.	2	3
	<b>Instructional Hours</b>		<b>15</b>
IV	Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.	2	2
	<b>Instructional Hours</b>		<b>15</b>
V	Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation	1	6
	<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. R.M. Sri Vatsava, **Essentials of Business Finance** Himalaya Publishing House , New Delhi, 2013.
- 2 . S.N. Maheswari, **Financial Management Principles and Practice**, Sultan Chand & Sons Educational Publishers, New Delhi, 2012

**Reference Book(s) :**

1. I.M. Pandey, **Financial Management**, Vikas Publishing House Pvt. Ltd, 2015
2. M.Y. Khan and Jain, **Financial Management**, Tata Mcgraw Hill Publishing Company, 2009.

**Tools for Assessment (25Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	L	M	H
CO3	H	M	M	H	L
CO4	H	M	L	M	M
CO5	H	M	L	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by



<b>18U3ACE503</b>	<b>Elective Paper I (C) - Consumer Affairs</b>		
<b>Semester: V</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.com (Banking)]

### Course Objective:

Students should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

### Course Outcomes:

<b>CO1</b>	Understand the concept of consumer and market
<b>CO2</b>	Analyze Consumer Protection Act
<b>CO3</b>	Outline Grievance Redressal Mechanism under the Indian Consumer
<b>CO4</b>	Identify the different types of industry regulators
<b>CO5</b>	Construct Contemporary Issues in Consumer Affairs

Offered by: Commerce

### Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapter
I	<b>Conceptual Framework:</b> <b>Consumer and Markets:</b> Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.	1	1
	<b>Experiencing and Voicing Dissatisfaction:</b> Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 Suite	1	2,3
		<b>Instructional Hours</b>	<b>15</b>
II	<b>The Consumer Protection Law in India :</b> Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.	1	4
	<b>Organizational set-up under the Consumer Protection Act:</b> Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law	1	5
		<b>Instructional Hours</b>	<b>15</b>
III	Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Ground of filing a complaint; Limited Period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief / Remedy available; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious	1	6

	complaints; Offences and Penalties		
	<b>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:</b> Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	1	7
	<b>Instructional Hours</b>		<b>15</b>
IV	<b>Role of Industry Regulators in Consumer Protection :</b> Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority	1	9
	<b>Instructional Hours</b>		<b>15</b>
V	<b>Contemporary Issues in Consumer Affairs :</b> Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	1	12
	<b>Quality and Standardization: Voluntary and Mandatory standards;</b> Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview	1	14
	<b>Instructional Hours</b>		<b>15</b>
	<b>Total Hours</b>		<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, Consumer Affairs, Universities Press, 2007.

**Reference Book(s):**

1. Choudhary, Ram Naresh Prasad, Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd, 2005.
2. G. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges, Regal Publications, 2012
3. Suresh Misra and Sapna Chadah, Consumer Protection in India: Issues and Concerns, IIPA, New Delhi, 2012.
5. Rajyalaxmi Rao , Consumer is King, Universal Law Publishing Company,2012

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

## Mapping

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H
<b>CO2</b>	H	H	L	H	H
<b>CO3</b>	H	H	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	H	H	L	M

H-High; M-Medium; L-Low.

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

Course Code	Title		
20U3CBC617	Core Paper – XVII Principles of Auditing		
Semester : VI	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

To familiarize the students with the Principles of Auditing and create interest in the minds of students towards Auditing Profession.

**Course Outcomes :**

CO1	Able to understand the fundamental concept of Auditing
CO2	Ability to vouching various transactions
CO3	Capacity to do verification and valuation of Assets and Liabilities
CO4	Outline the auditors duties and liabilities
CO5	Take part in investigation and electronic auditing

**Offered by : Commerce****Course Content****Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations	1	1
	Qualities of an Auditor	1	4
<b>Instructional Hours</b>			<b>15</b>
II	Internal Control – Elements of Internal Control - Internal Check and Internal Audit	1	14
	Audit Note Book – Working Papers	1	12
	Vouching – Voucher – Vouching of Cash Book	1	16
	Vouching of Trading Transactions	1	17
	Vouching of Impersonal Ledger.	1	18
<b>Instructional Hours</b>			<b>15</b>
III	Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities	1	19
	Depreciation – Reserves and Provisions – Secret Reserves	1	20,21
<b>Instructional Hours</b>			<b>15</b>
IV	Audit or Joint Stock Companies – Qualification – Dis-qualifications –Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor	1	22
	Share Capital and Share Transfer Audit – Audit Report – Contents and Types.	1	24
<b>Instructional Hours</b>			<b>15</b>
V	Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.	1	34
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. B. N. Tandon, S. Sudharsanam, S. Sundarabahu, **Practical Auditing**, S. Chand & Company Ltd, 2013.

**Reference Book(s) :**

1. Kamal Gupta & Ashok Arora, **Fundamentals of Auditing**, Tata Mcgraw- Hill Publications, New Delhi, 2004.
2. Ravinder Kumar & Virender Sharma, **Auditing: Principles and Practice**, PHI Publishers, 2015
3. Dingar Pagar, **Auditing**, S.Chand& Co., New Delhi, 2015.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	M	H	H
CO3	H	M	M	H	L
CO4	H	M	M	M	M
CO5	H	H	M	H	H

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBC618	Core Paper – XVIII Financial Management		
Semester : VI	Credits : 3	CIA : 20 Marks	ESE : 55 Marks

**Course Objective :**

To enable the students to understand functions of finance, Cost of Capital, Capital Structure and Working Capital.

**Course Outcomes :**

CO1	Awareness on different sources of finance
CO2	Knowledge on selecting the best sources of finance
CO3	Understand the capital structure of the company
CO4	Capacity to manage working capital
CO5	Application of Capital Budgeting in Business

Offered by : Commerce

**Course Content**

Instructional Hours/ Week: 6

Unit	Description	Text Book	Chapter
I	Finance Function: Meaning – Definition and Scope of Finance functions	1	1
	Objectives of Financial Management – profit and wealth Maximization	1	1
	Sources of Finance – Short term – Bank Sources – Long term – Shares – Debentures, Preferred Stock.	2	D- 3
<b>Instructional Hours</b>			<b>18</b>
II	<b>Financing Decision:</b> Cost of Capital–Cost of Specific Sources of Capital – Equity – Preferred Stock – Debt – Reserves –Weighted average cost of capital	1	11
	Operating, Financial & Composite Leverage	2	D- 10
<b>Instructional Hours</b>			<b>18</b>
III	<b>Lease financing:</b> Concept, types. Advantages and Disadvantages of leasing.	2	E- 4
	<b>Capital Structure:</b> Determinants of Capital Structure, Optimal Capital Structure	2	D- 2
	<b>Dividend and Dividend policy:</b> Meaning, Classification – sources available for dividends – Dividend policy – determinants of dividend policy	1	30,31
<b>Instructional Hours</b>			<b>18</b>
	<b>Working Capital Management</b> – Concepts – importance – determinants of working capital	2	<b>D - 7</b>
	Cash Management: Motives for Holding cash – Objectives & Strategies of cash management.	1	<b>14</b>
	Receivables Management: Objectives – Credit Policies	1	<b>18</b>
<b>Instructional Hours</b>			<b>18</b>
V	Capital Budgeting – Meaning – Objectives – Preparation of various types of capital budgeting	2	<b>D - 5</b>
<b>Instructional Hours</b>			<b>18</b>
<b>Total Hours</b>			<b>90</b>

Note: Distribution marks 60% Theory and 40% Problems.

**Text Book(s) :**

1. Khan M.Y.& Jain P.K, **Financial Management** , Text, Problems & Cases, Tata McGraw Hill Education (India) Private Ltd, New Delhi. 7<sup>th</sup> Edition, 2014
2. Maheshwari S. N., **Financial Management Principles and Practice**, Sultan Chand & Sons educational Publishers, New Delhi, 10<sup>th</sup> Edition, 2005.

**Reference Book(s) :**

1. I.M.Pandey, **Financial Management**, Vikas Publishing House Private Ltd, New Delhi, 8<sup>th</sup> Edition, 2003.
2. P.V.Kulkarni,“**Financial Management**”, Himalaya Publishing House, 2015.

**Tools for Assessment (20 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	3	3	3	3	20

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	L	M	H
CO3	H	M	M	H	L
CO4	H	M	L	M	M
CO5	H	M	M	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U3CBC619	Core Paper – XIX Banking Services and Customer Relationship Management		
Semester : VI	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

To enable the students to understand the marketing services and creating better customer relationship in Banking Industry.

**Course Outcomes :**

CO1	Knowledge about service marketing and consumer behavior
CO2	Able to apply technology in banking services
CO3	Understand the concept about retail banking and services
CO4	Acquire knowledge for customer relationship management
CO5	Outline the service quality and consumer perception

Offered by : Commerce

**Course Content****Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
I	Introduction to marketing management; introduction to service marketing; consumer behavior in service; customer expectations and perception; segmentation; targeting and positioning of services in competitive markets.	1	1
<b>Instructional Hours</b>			<b>15</b>
II	Introduction to financial and banking services; communication mix for services; Pricing and Revenue management; Distribution of banking services, retail banking services; convergence of financial services on banking sector;	1	6
<b>Instructional Hours</b>			<b>15</b>
III	Concept of marketing in retail banking; delivery channels in retail banking; delivery models; customer relationship management in retail banking; service standard for retail banking technology in retail banking.	2	1
<b>Instructional Hours</b>			<b>15</b>
IV	Managing relationship and building loyalty; customer relationship management in Banking – Banker – Customer Relationship – Retaining and Enlarging Customer Database	2	4
<b>Instructional Hours</b>			<b>15</b>
V	Customer and Services – Nature and type of Customer - Service quality, productivity & Customer perception – Complaint re-dressal methods – financial and economic impact of service.	2	6
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. Financial Markets and Services by Gordon E and K, Natarajan Himalaya Publishing House,



New Delhi, 2016

**Reference Book(s) :**

1. Principles of Marketing by Phillip Kotler and Gary Armstrong, PHI, Sixth Edition, NewDelhi, India, 2009
2. Services Marketing by Christopher Lovelock and John Wirtz Pearson Education, fifth Edition, Delhi, 2009
3. Financial Services by Shasi K. Gupta and Nisha Agarwal, Kalyani Publishers, 2010
4. Retail Banking – by Indian Institute of Banking & Finance (IIBF) – A MacMillanPublication, 2014

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	H	M	M	H	L
CO4	H	M	M	M	M
CO5	H	M	M	H	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3ACE604	Elective Paper – II (A) Indirect Taxes		
Semester : VI	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

(Common to B.Com CA / B.Com IT & B.com Banking)

### Course Objective :

To provide knowledge on the Business/Indirect Taxes to familiarize the students with recent changes in indirect taxes in India.

### Course Outcomes :

CO1	Describe the system of Indirect taxes and bases for the levy of indirect taxes.
CO2	Identify the reasons for the levy and structure of GST.
CO3	Apply the concept of taxable supply and input tax credit.
CO4	Apply the concept place of supply and determine nature of supply.
CO5	Identify the taxable levy of customs duty in India.

Offered by : Commerce

### Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapter
I	Indirect taxes – Meaning and Nature – Special features of Indirect Taxes – Contribution to Government Revenues – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes.	1	1
<b>Instructional Hours</b>			<b>15</b>
II	Goods and Service Tax Introduction – Meaning – Need for GST - Advantages of GST – Structure of GST in India – Dual Concepts – SGST – CGST – IGST – UTGST – Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017 – Taxes subsumed under Central Goods and Services Tax Act 2017 – Meaning of Import terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.	2	3
<b>Instructional Hours</b>			<b>15</b>
III	Levy and Collection under SGST/CGST Acts – Concept of supply – Composite and Mixed supplies – Composition Levy – Time of supply goods and services – Value of Taxable Supply. Input Tax Credit – Eligibility and conditions for taking input credit – Reverse charge under the GST – Registration procedure under GST – Concept of e-way Bill – Filing of Returns	1	5
<b>Instructional Hours</b>			<b>15</b>
IV	Levy and Collection under The Integrated Goods and Services Tax Act 2017 – Meaning of Important Terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax – Determination of nature of Supply – Inter-State supply and Intra-State supply – Place of Supply of Goods or Services – Zero-rated supply.	2	7
<b>Instructional Hours</b>			<b>15</b>

V	Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975 – Levy and Exemption from Custom duty – Taxable event – Charge of Custom duty – Exemptions from duty – Customs procedures for import and export – Meaning of Classification of goods – Methods of valuation of imported goods – Abatement of duty in damaged or deteriorated goods – Remission on duty on lost, destroyed or abandoned goods – Customs duty drawback.	1	3
		<b>Instructional Hours</b>	
<b>Total Hours</b>			<b>75</b>

**NOTE: Distribution of Marks: Theory 100 %**

**Text Books:**

1. V.S. Datey, **Business Taxation**, Taxmann Publication (p) Ltd, NewDelhi.
2. Gaurav Gupta, **Hand book of GST - Law & Practice**, Kalyani Publishers.

**Reference Book(s):**

1. V.Balachandran, **Indirect Taxation**, Sultan Chand & Sons, New Delhi.
2. R.Parameswaran and P.Viswanathan, **Indirect Taxes: GST and Customs Laws**, Kavin

**Tools for Assessment (25Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	H	M
CO4	H	M	M	M	M
CO5	H	M	H	M	L

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>20U3ACE605</b>	<b>Elective Paper II (B) Entrepreneurial Development</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.Com (Banking)]

**Course Objective:**

Students should be well versed in concepts of entrepreneur, knowledge on the financial institution, project report incentives and subsidies.

**Course Outcomes:**

<b>CO1</b>	Outline the basic concepts of Entrepreneurship
<b>CO2</b>	Knowledge on project identification and appraisal
<b>CO3</b>	Explain the institutional support to entrepreneurs
<b>CO4</b>	Classify the financial institutions for entrepreneurship
<b>CO5</b>	Understand the concepts of incentives and subsidies

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Concept of entrepreneurship: Definition Nature and characteristics – functions and types of entrepreneurship - - phases of EDP – Women Entrepreneur – Rural Entrepreneur - Forms of Ownership Franchising – International entrepreneurship	1	1
<b>Instructional Hours</b>			<b>15</b>
II	The start-up process of Micro, Small and Medium industry: Project identification – project formulation evaluation – feasibility analysis – Project Appraisal - Project Report	1	4
<b>Instructional Hours</b>			<b>15</b>
III	Institutional Support to Entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial bank.	1	3
<b>Instructional Hours</b>			<b>15</b>
IV	Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TII, LIC and GIC, UTI, SIPCOT –SIDBI Commercial bank - venture capital - Sickness in Micro, Small and Medium Enterprises	1	2
<b>Instructional Hours</b>			<b>15</b>
V	Incentives and subsidies – Subsidized services– subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution – Cluster Development Programme	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. E. Gordan K. Natarajan, **Entrepreneurship Development**, 5<sup>th</sup> Edition, Himalaya Publishing House, 2015.

**Reference Book(s):**

1. C.B.Gupta and N.P.Srinivasan, **Entrepreneurial Development**, 3<sup>rd</sup> Edition, Sultan Chand & Sons, 2014.
2. Vasant Desai, Dynamic of **Entrepreneurial Development**, 3<sup>th</sup> Edition, Himalaya Publishing House, 2018.
3. S. Sethurajan, Principles of **Entrepreneurship Development**, Speed Publishers, Coimbatore, 2005.

**Tools for Assessment (25 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
20U3CBE606	Elective II (C) Financial Services		
Semester : VI	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

Enable the students a deeper understanding of financial system and financial services in particular and their functioning, role in the economic development of a country.

**Course Outcomes :**

CO1	Understand the concepts of lease financing
CO2	Classify mutual funds in India
CO3	Capacity to select suitable portfolios
CO4	Construct the steps of merger and acquisition
CO5	Classify the depository and custodial services

**Offered by : Commerce****Course Content****Instructional Hours/ Week: 5**

Unit	Description	Text Book	Chapter
I	Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases	1	I(1)
<b>Instructional Hours</b>		<b>75</b>	
II	Mutual Funds – Introduction – Classification – Mutual Funds in India	2	3
<b>Instructional Hours</b>		<b>75</b>	
III	Portfolio Management and venture Capital: Portfolio management – Introduction, Principles, steps, qualifications, and obligations, Responsibilities of Portfolio manager	1	II(5)
	Venture capital – Introduction, scope, steps to provide Venture capital, mode of funding.	2	4
<b>Instructional Hours</b>		<b>15</b>	
IV	Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in Merger and acquisitions; Effectiveness of mergers and acquisitions.	1	IV(4)
<b>Instructional Hours</b>		<b>15</b>	
V	Depository and custodial Services: Depository –introduction, concepts, constitution of depository system; Functioning of depository system; Depository System in India	2	9
	Custodial services – meaning; Registration; Obligation and responsibilities of custodians; Code of conduct	2	7
<b>Instructional Hours</b>		<b>15</b>	
<b>Total Hours</b>		<b>75</b>	

**Text Book(s) :**

1. Gordon E., and Natarajan K., **Financial Markets and Services**, Himalaya Publishing House, New Delhi.,2014.
2. Dr.S.Gurusamy, **Financial Markets and institutions**,Tata McGraw Hill, New Delhi, 2014.

**Reference Book(s) :**

1. Bhole.L.M, **Financial Markets and Institutions**, Tata McGraw Hill, New Delhi, 2014.
2. Dr.Radha, **Financial Services**, Prasanna Publishers, 2007.
3. Varshney.P.N, **Indian Financial System**, Sulthan Chand & Sons, New Delhi, 2013.
4. Khan.M.Y, **Indian Financial System**, Tata McGraw Hill, New Delhi, 2014.

**Tools for Assessment (25Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	H	L	H
CO3	H	M	M	H	L
CO4	H	H	L	M	H
CO5	H	M	H	L	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18U3ACE607</b>	<b>Elective Paper III (A) Investment Management</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.com (Banking)]

**Course Objective:**

To enhance the students acquire knowledge about the theory and practice of Security Analysis and Investment Decision Making Process.

**Course Outcomes:**

<b>CO1</b>	Able to identify various investment avenues
<b>CO2</b>	Classify the capital market functions
<b>CO3</b>	Infer different investment analysis
<b>CO4</b>	Construct portfolio analysis
<b>CO5</b>	Outline financial derivatives

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 5**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Investment – Introduction, Features of an Investment programme, Risk of Investment, Finance Vs Investment.	1	1
	Investment & Speculation, Gambling, Importance of Investment, Factors Favourable for Investment.	2	1
	Investment alternatives: Bonds, Shares, Govt. Securities, Life Insurance, Gold & Silver.	2	7,8
<b>Instructional Hours</b>			<b>15</b>
II	Primary Market – Role of NIM, Methods of floating new issues	1	3
	Secondary market – functions, Bombay Stock Exchange, National Stock Exchange– trading practices, security market indicators.	2	3
	Analysis in Investment Decision: Systematic & Unsystematic Risk - Return. Role of SEBI	2	6
<b>Instructional Hours</b>			<b>15</b>
III	Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis	2	12
	Technical Analysis – assumptions, Dow theory, charts & Signals, technical indicators	2	13
	Efficient Theory – weak , semi – strong & strong form of efficient market	1	22
<b>Instructional Hours</b>			<b>15</b>
IV	Portfolio Analysis - Markowitz Portfolio Theory, Efficient frontier, Sharpe ideal index, CAPM	2	15
	Portfolio Investment process – planning, implementation, portfolio monitoring, objectives, constraints, types & needs.	1	29
<b>Instructional Hours</b>			<b>15</b>
V	Financial Derivatives – Recent development in global financial derivative market – derivatives market in India, trading mechanism	1	32



Futures, Options, Futures Vs Options, Swaps- Types.	2	19
<b>Instructional Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>75</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Bhalla V. K, **Investment Management** - Security Analysis & Portfolio Management, S.Chand& Company Ltd, New Delhi, 15<sup>th</sup> Edition,2009.
2. Preethi Singh, **Investment Management** - Security Analysis & Portfolio Management, Himalaya Publishing House, Mumbai, 14<sup>th</sup> Edition,2006.

**Reference Book(s):**

1. Prassna Chandra, **Investment Analysis & Portfolio Management** ,Tata McGraw Hill Publishing Company, New Delhi, 3<sup>rd</sup> Edition,2008.
2. William.F. Sharpe, Gordon J. Alexander Jeffery, V. Bailey, Investments, Prentice Hall of India Pvt. Ltd.,2007.

Tools for Assessment (25 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	H	L	H	H
CO3	H	H	M	H	L
CO4	H	M	H	M	M
CO5	M	H	H	L	M

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

Course Code	Title		
19U3CBE608	Elective Paper – III (B) Indian Capital Market and Financial System		
Semester : VI	Credits : 4	CIA : 25 Marks	ESE : 75 Marks

**Course Objective :**

Enable the students to understand the Indian financial system, Securities market and its functions.

**Course Outcomes :**

CO1	Awareness on Concepts of Indian Financial system
CO2	Ability to develop Industrial Securities market
CO3	Able to know the impact of IPO, Rights Issue and Financial derivatives
CO4	Knowledge on merchant bankers
CO5	Understand the concepts in market derivatives

Offered by : Commerce

**Course Content****Instructional Hours / Week : 5**

Unit	Description	Text Book	Chapter
<b>I</b>	Indian Financial System: Structure and Constituents of Indian Financial System. Financial Institutions	1	4
	Financial Markets- Financial Instruments and Services, Financial System and Economic Development	1	3
<b>Instructional Hours</b>			<b>15</b>
<b>II</b>	Industrial Securities market- Organisation and Structure of Stock Exchanges	1	4
	Membership- Listing, Trading and Settlement- Ordinary Shares, Preference shares and Bonds	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>III</b>	New Issue Market- Issue Mechanism – IPO, Rights Issue, Private Placement, Process of Book Building	2	4
	Issue of Bonus Shares- Stock Options- Functions of New Issue Market- Overview of Bond Market in India	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>IV</b>	Merchant Bankers and new issue market, Lead Managers, Underwriters, Bankers to an issue	2	5
	Registrars and shares transfer Agents – Broker to the issue – Debentures trustees their role and functions in New Issue Market – SEBI Guidelines	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>V</b>	Market for Futures, Options and Other Financial Derivatives – Swaps, Warrants and Convertibles	2	6
	Recent trends in Derivatives Markets in India	1	5
<b>Instructional Hours</b>			<b>15</b>
<b>Total Hours</b>			<b>75</b>

**Text Book(s) :**

1. P. N. Varshney, D. K. Mittal: Indian Financial System, 5<sup>th</sup> Edition, Sultan Chand & Sons, 2007

2. H. R. Machiraju: Indian Financial System, Vikas Publishing House, 2016

**Reference Book(s) :**

1. M. Y. Khan: Indian Financial System 5<sup>th</sup> Edition. Tata McGraw Hill, 2014

2. L. M. Bhole: Financial Institution and Markets, 4<sup>th</sup> Edition Tata McGraw Hill, 2010

**Tools for Assessment (25Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
5	5	6	3	3	3	25

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	L	M	H
CO3	H	M	M	H	L
CO4	H	M	L	M	M
CO5	H	L	M	H	M

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>19U3ACV609</b>	<b>Discipline Specific Elective Paper III (C) Project Work and Viva Voce</b>		
<b>Semester: VI</b>	<b>Credits: 4</b>	<b>CIA: 40 Marks</b>	<b>ESE: 60 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.com (Banking)]

**Course Objective:****Instructional Hours: 75**

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
2. CIA Marks Distribution:  
A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

Review – I	10 Marks
Review – II	10 Marks
Review – III	10 Marks
Document Preparation and implementation	10 Marks
Total	40 Marks

3. End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

Record Work and presentation	40 Marks
Viva-Voce Examination	20Marks
<b>Total</b>	<b>60 Marks</b>

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18U4ACS604</b>	<b>Skill Based Paper – IV Cyber Security and Law</b>		
<b>Semester: VI</b>	<b>Credits: 3</b>	<b>CIA: 20 Marks</b>	<b>ESE: 55 Marks</b>

[Common to B.Com / B.Com (CA) / B.Com (PA) / B.Com (e-com) / B.Com (IT) / B.com (Banking)]

### Course Objective:

To enable the student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts

### Course Outcomes:

<b>CO1</b>	Define the concept of cyber law
<b>CO2</b>	Develop competencies and technical aspects for dealing with frauds and deceptions via internet
<b>CO3</b>	Explain the legal and policy developments to regulate cyber space
<b>CO4</b>	Examine In-depth knowledge on ITA, rights to privacy data security, data protection and EDI
<b>CO5</b>	Awareness on Civil and Criminal Offenses under The Information Technology Act 2000

Offered by: **Commerce**

### Course Content

**Instructional Hours / Week: 4**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
I	Cyber Law: Introduction- Significance of Cyber Law- Concept of Cyberspace- - Cyber Law Governance	1	1
	E-Commerce in India-Privacy factors in E- Commerce- Cyber law in E-Commerce- Essentials of online Contract	1	2
<b>Instructional Hours</b>			<b>12</b>
II	Data Security Aspects: Introduction-Technical aspects of Encryption- Public key Infrastructure - Digital Signature Certificates - Cyber security issues in India	1	3
	Intellectual Property Aspects: Intellectual Property rights and laws – Objective of Intellectual Property Law firms - WIPO-GII-ECMS- Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works.	1	4
<b>Instructional Hours</b>			<b>12</b>
III	Criminal aspect: Computer Crime Meaning -Factors influencing Computer Crime- Strategy for prevention of computer crime- Cases of cyber crimes. Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-Amendments to Indian Penalcode 1860. The Indian Evidence Act 1872.	1	5
<b>Instructional Hours</b>			<b>12</b>
IV	Global Trends: Introduction of Electronic Data Interchange1 Electronic Data Interchange Document Standard– Legal framework of Electronic Data Interchange- EDI Mechanism-Electronic Data Interchange Scenario in India		6
<b>Instructional Hours</b>			<b>12</b>

V	The Information Technology Act 2000-Definitions - Authentication of Electronic Records Electronic Governance- Civil and Criminal Offenses under The Information Technology Act 2000	7
<b>Instructional Hours</b>		<b>12</b>
<b>Total Hours</b>		<b>60</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Dr. Kirubashini – P. Kavitha , **Cyber Law**, NandhiniPathippagam,Coimbatore,2012

**Reference Book(s):**

1. Suresh T.Viswanathan, The Indian Cyber Law, Bharat Law House, NewDelhi,2010.
2. Harish Chander, Cyber Law & IT Protection, PHI Publications, 2012.
3. PavanDuggal, Cyber Law, Universal Publishers, 2016.

**Tools for Assessment (20 Marks)**

CIA I	CIA II	CIA III	Assignment	Seminar	Attendance	Total
4	4	5	2	2	3	20

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	M
CO2	H	M	M	M	H
CO3	M	M	L	M	M
CO4	H	H	M	M	M
CO5	H	M	M	M	H

**H-High; M-Medium; L-Low.**

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18U4AC3ED1</b>	<b>Extra Department Course – I Fundamentals of Accounting</b>	
<b>Semester: III</b>	<b>Credits: 2</b>	<b>ESE: 50 Marks</b>

**Course Objective:**

To enable the students to understand the concepts and conventions of basic accounting.

**Course Outcomes:**

<b>CO1</b>	Acquire basic accounting concepts
<b>CO2</b>	Knowledge on fundamentals of accounting
<b>CO3</b>	Enable to record financial information
<b>CO4</b>	Ability to prepare final accounts
<b>CO5</b>	Awareness about non- profit organization accounts

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 2**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Introduction to Accounting - Meaning, definition, scope and objectives – Branches of Accounting - Bookkeeping and Accounting - Accounting concepts – Principles and Conventions – Classification of accounts.	2	1 & 2
	Instructional Hours		6
<b>II</b>	Journal – Posting of ledgers, Balancing of ledger accounts.	1	6
	Instructional Hours		6
<b>III</b>	Preparation of subsidiary books - Trial Balance – Bank Reconciliation Statement.	1	3, 9
	Instructional Hours		6
<b>IV</b>	Preparation of Final Accounts of Sole trader with simple adjustments.	2	5
	Instructional Hours		6
<b>V</b>	Receipts and Payments Account - Income and Expenditure Account	2	26
	Instructional Hours		6
		<b>Total Hours</b>	<b>30</b>

**NOTE:** Distribution of Marks: Theory 40 % and 60 % Problem

**Text Book(s):**

1. K.L.Nagarajan, N.Vinayakam, P.L.Mani, Principles of Accountancy, S Chand Publications, 2013.
2. T.S.Reddy, A.Murthy, Financial Accounting, Margham Publications, 2015.
3. Murthy & Gurusamy, Cost Accounting, Margham Publications, 2015.

**Reference Book(s):**

1. S.P. Jain & K.L.Narang, Financial Accounting, Kalyani Publishers, 2008.
2. T.S.Reddy, A.Murthy, Advanced Accounting, Margham Publications, 2015.
3. P.C.Tulsian., Advanced accountancy, Tata Mc Graw Hill Publishing Co., Ltd New Delhi. 2014.
4. S.K.Maheswari, T.S.Reddy, Advanced Accountancy, Vikas publishers, 2010.

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>



<b>18U4AC3ED2</b>	<b>Extra Departmental Course – II Modern Banking</b>	
<b>Semester: III</b>	<b>Credits: 2</b>	<b>ESE: 50 Marks</b>

**Course Objective:**

To gain basic knowledge in the field of banking.

**Course Outcomes (CO):**

<b>CO1</b>	Define the basic banking concepts
<b>CO2</b>	List the central banking functions
<b>CO3</b>	Explain the features of ATM
<b>CO4</b>	Make use of mobile banking services
<b>CO5</b>	Infer e-banking services and its risks

**Offered by: Commerce**

**Course Content**

**Instructional Hours / Week: 2**

<b>Unit</b>	<b>Description</b>	<b>Text Book</b>	<b>Chapter</b>
<b>I</b>	Banking – Definition – Classification of Banks Banking System	1	6
	Functions of Commercial Banks		
<b>Instructional Hours</b>			<b>6</b>
<b>II</b>	Central Bank – Functions – Credit control measures	2	5
	Role of RBI in Regulatory and Controlling Banks.	2	3
<b>Instructional Hours</b>			<b>6</b>
<b>III</b>	ATM – Features – Mechanism – Benefits – Shared ATM Network in India –Electronic Funds Transfer System- RTGS – Debit Card – Credit Card – IMPS – NEFT.	2	7
<b>Instructional Hours</b>			<b>6</b>
<b>IV</b>	Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – Call centers	2	9
<b>Instructional Hours</b>			<b>6</b>
<b>V</b>	E-Banking – meaning – Benefits – Risk management for E- Banking	2	11
	Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking	2	15
	<b>Instructional Hours</b>		
<b>Total Hours</b>			<b>30</b>

**NOTE:** Distribution of Marks: Theory 100 %

**Text Book(s):**

1. Natarajan. S & Parameswaran R, **Indian Banking**, S. Chand & Company Ltd., 2004.
2. Gorden & Natarajan, **Financial Markets & Services**, Himalaya Publishing House, 2007.

**Reference Book(s):**

1. Gorden & Natarajan, **Banking Theory Law & Practice**, Himalaya Publishing House, 2007.
2. Gurusamy.S, **Banking Theory Law & Practice**, Mc Graw Hill Education India Pvt. Ltd. 2008.
3. Varshney P.N, **Banking Theory Law & Practice**, Sultan Chand & Sons, New Delhi, 2015.
4. Shekar & shekar, **Banking Theory Law & Practice**, Vikas Publishing house Pvt.Ltd, New Delhi, 2014.

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>

<b>18UACSS01</b>	<b>Self Study Paper - I Capital Market Operations</b>	
<b>Semester: II to V</b>	<b>Credits: 2</b>	<b>Marks - ESE: 50</b>

Common for B.Com/B.Com CA / B.Com PA / B.Com e-Com / B.Com IT/ B.Com Banking

### Course Objective:

To enhance the students get the investment knowledge about to various investment schemes

### Course Outcomes:

<b>CO1</b>	Understand the Concept of investment
<b>CO2</b>	Ability to identify the various investment schemes
<b>CO3</b>	Knowledge on various bank deposits
<b>CO4</b>	Able to calculate bank interest rate
<b>CO5</b>	To understand the mutual funds

Offered by: Commerce

### Course Content

Instructional Hours / Week: Nil

Unit	Description
<b>I</b>	Capital Market: Need and importance–Structure –Primary and Secondary market
<b>II</b>	New Issue Market Functions –Methods of Issue.
<b>III</b>	Stock Market - Functions of Stock Exchanges.
<b>IV</b>	Listing of Securities NSE –Procedures-Advantages of Listing –Screen Based Trading Settlement–Depository –Advantages-Depository Participants (DP)- Demat Accounts
<b>V</b>	SEBI –Functions of SEBI-Investors’ protection in primary market

### Reference Book(s):

- 1: V.A. Avadhani, **Indian Capital Market**, Himalaya Publishing House, Mumbai.1997.
2. Dr. Gurusamy, **Financial Markets and Institutions**, Tata Mc Grew Hill, 2008.
3. Dr. Radha, **Financial Services**, Prasanna & Co., 2009.
4. Preeti Singh, **Investment Management**, Himalaya Publishing House, Mumbai, 2009.
5. Punidhavadhi Pandiyan, **Security Analysis and Portfolio Management**, Vikas Publishing House, 2009.

Course Designed by	Verified by HOD	Checked by	Approved by

<b>18UACSS02</b>	<b>Self Study Paper -II Personal Investment Management</b>	
<b>Semester: II to V</b>	<b>Credits: 2</b>	<b>Marks - ESE: 50</b>

**Common for B.Com CA / B.Com PA / B.Com e-Com / B.Com IT**

### Course Objective

To enhance the students get the investment knowledge about to various investment schemes

### Course Outcomes (CO)

<b>CO1</b>	Understand the Concept of investment
<b>CO2</b>	Ability to identify the various investment schemes
<b>CO3</b>	Knowledge on various bank deposits
<b>CO4</b>	Able to calculate bank interest rate
<b>CO5</b>	To understand the mutual funds

**Offered by: Commerce**

### Course Content

**Instructional Hours / Week: Nil**

Unit	Description
<b>I</b>	Investment: Objectives of Investment-Principles-Types-Calculation of simple interest-Compound Interest.
<b>II</b>	Bank Deposit: Types-Features-Advantages-Fixed Deposit-Savings Bank Account-Recurring deposit-Current Account.
<b>III</b>	Post Office Investments and Company Bonds and Deposits Post office investments-NSC, POTD, POSB, PPF, Features-Advantages-Company Debentures/Bonds-Company Fixed Deposit-Types-Features-Advantages.
<b>IV</b>	Securities Market Securities market-Primary Market-IPO-Book Building-Secondary Market-Stock Exchanges-Functions-Trading in Stock Exchanges-Advantages of investing in shares.
<b>V</b>	Mutual Funds Features of Mutual Funds investments –Types-Advantages.

### Reference Book(s):

1. S. Gurusamy, **Banking Theory and Law Practice**, Vijay Nicole, 2006.
2. Bhalla .V.K **Investment Management**, S.Chand &Co.New Delhi, 2009.
3. Preethi Singh, **Investment Management**, Himalaya Publications, 2009.
4. Gopalakrishnan, **Investment Management**, Kalyani Publishers, New Delhi. 2008.

### Web Reference(s):

1. [WWW.nseindia.com](http://WWW.nseindia.com)
2. [WWW.bseindia.com](http://WWW.bseindia.com)

Course Designed by	Verified by HOD	Checked by	Approved by