

Curriculum Framework under Choice Based Credit System (CBCS) and  
Syllabus for Outcome Based Education (OBE) in  
B.Com degree program  
for the students admitted from the academic year 2021-2022 onwards



SREE SARASWATHI THYAGARAJA COLLEGE  
An Autonomous, NAAC Re – Accredited with 'A' Grade, ISO 9001:2008 Certified  
Institution, Affiliated to Bharathiar University, Coimbatore, Approved by AICTE for  
MBA/MCA and by UGC for 2(f) & 12(B) status  
Palani Road, Pollachi – 642107, Coimbatore Dist, Tamilnadu  
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**PERSONAL MEMORANDA**

1. Register Number : .....

2. Name : .....

3. Class : .....

4. Father's Name and Occupation : .....

5. Permanent Residential Address : .....

PIN .....

6. Residential Phone No : STD Code : .....

Phone No : .....

Mobile No: .....

Mobile No: .....

7. Temporary Address : .....

8. Temporary Contact No : .....

9. Day Scholar / Hosteller : .....

10. Blood Group : .....







**PROGRAM EDUCATIONAL OBJECTIVES (PEOs)**  
**PROGRAMME OUTCOMES (POs)**  
**PROGRAMME SPECIFIC OUTCOMES (PSOs)**



**SREE SARASWATHI THYAGARAJA COLLEGE [AUTONOMOUS], POLLACHI**  
**B.COM DEGREE PROGRAMME PEO, POs AND PSOs**

**Program Educational Objectives (PEO)**

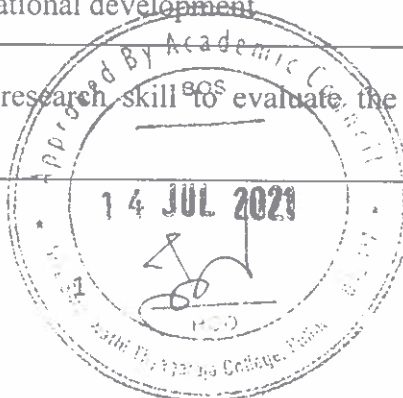
Within a few years of obtaining UG degree in B.Com the student will be able to

<b>PEO1</b>	Analyze social and environmental aspects with professional values, ethics and equity to transform the knowledge, skills and expertise to the community
<b>PEO2</b>	Involve in lifelong learning to adapt educational needs in a changing world to maintain their competency and to contribute to the advancement of knowledge in a multi-disciplinary environment
<b>PEO3</b>	Exercising Professional skills, values, team spirit and leadership traits along with domain knowledge to succeed the challenges in profession and Industry
<b>PEO4</b>	Integrate critical thinking, analytical decision making and to become a globally competent entrepreneur in the field of Commerce

**Programme Outcomes (POs)**

The students at the completion of the programme will be able to

<b>PO1</b>	Demonstrate professionally with social, cultural and ethical responsibility as an individual as well as in multifaceted teams with positive attitude
<b>PO2</b>	Adapt to sustain in emerging era and constantly upgrade skills towards independent and lifelong learning
<b>PO3</b>	Communicate complex concepts with professionalism by adapting appropriate resources and modern tools
<b>PO4</b>	Ability to design systems in domain knowledge and specialization with interpersonal and entrepreneurial skills for national development
<b>PO5</b>	Apply critical and analytical research skill to evaluate the real time problems in specialized field of study



### Programme Specific Outcomes (PSOs)

At the completion of the programme, the students will be able to

PSO1	Apply the knowledge gained during the course of the program to identify, formulate and solve real life problems to meet the core competency with continuous up gradation
PSO2	Apply the knowledge of ethical and management principles required to work in a team with stewardship of the society
PSO3	Communicate effectively in commercial operations with professionalism for the society at large by adopting modern tools
PSO4	Possess wide spectrum of analytical skills in the areas of Trade, Commerce and Industry
PSO5	To cater the manpower needs of companies in accounting, taxation, financial analysis, Business Law and management

### Mapping the Programme Outcomes with PEO

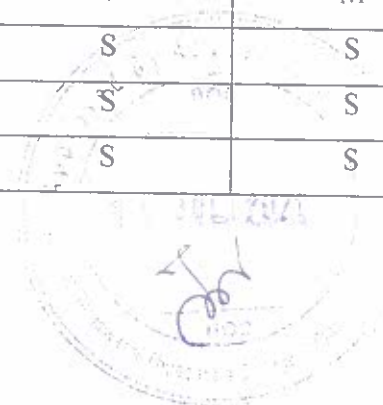
POs/PEOs	PEO1	PEO2	PEO3	PEO4
PO1	S	S	S	M
PO2	S	S	S	S
PO3	M	S	M	S
PO4	S	S	S	S
PO5	M	S	M	S

S- Strong; L- Low; M-Medium

### Mapping the Programme Specific Outcomes with PEO

PSOs/PEOs	PEO1	PEO2	PEO3	PEO4
PSO1	S	S	S	M
PSO2	S	S	S	M
PSO3	M	M	S	S
PSO4	M	M	S	S
PSO5	S	S	S	S

S- Strong; L- Low; M-Medium





**Curriculum Framework with Choice Based Credit System (CBCS) and Syllabus for Outcome Based Education (OBE) in Bachelor of Commerce (B.Com.) degree program for the students admitted from the academic year 2021 - 2022 onwards**

The department of commerce integrates with seven programmes such as B.Com., B.Com. (Computer Applications), B.Com. (Professional Accounting), B.Com. (ABA), B.Com. (BPS), M.Com., M.Com. (International Business). The commerce streams allow the enhanced academic mobility and enriched employability of the students. The Choice Based Credit System (CBCS) preserves the identity, autonomy and uniqueness of every programme and reinforce their efforts to be student centric in curriculum designing and skill imparting.

**Choice Based Credit System (CBCS):** Choice based credit system (CBCS), provides a learning platform wherein the student has the flexibility to choose their course from a list of electives, core, allied, non-major courses, value-based courses, and skill-based courses. This is a student-centric approach to learning or acquiring higher education. The curriculum with CBCS to achieve and accomplish the students experience their choice of courses and credits for their horizontal and vertical mobility.

For B.Com./B.Com.(CA)/B.Com.(ABA)/B.Com.(PA)/B.Com.(BPS) programme, a student must earn 140 credits as mentioned in the below table.

**Outcome Based Education:**

“Outcome-Based Education” (OBE) is considered as a student-centred instruction model that focuses on measuring student performance through outcomes. Outcomes include knowledge, skills and attitudes. In the OBE model, the required knowledge and skill sets for a particular degree is predetermined and the students are evaluated for all the required parameters (Outcomes) during the course of the program.

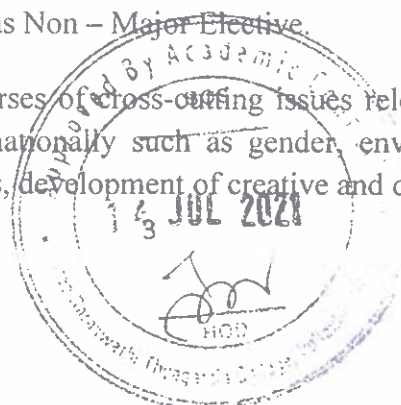
**Part – I : Languages:** Part – I comprises of category namely Tamil/Hindi/Malayalam/French

**Part – II: English:** Part – II comprises of the category namely English

**Part – III: Core Courses:** A set of *major papers* that include Theory, Practical, Allied, Core Electives, Project and Internship in the major field of study selected by the student. Core courses are mandatory in nature.

**Part – IV: Non - Major Electives (NME):** A set of non – major elective courses are offered as choices of the students, outside of their major discipline. The courses other than the core and allied shall be opted by the students as Non – Major Elective.

**Value Based Courses (VBC):** Courses of cross-cutting issues relevant to the current pressing concerns both nationally and internationally such as gender, environment and sustainability, human values and professional ethics, development of creative and divergent competencies.



**Skill Based Courses (SBC):** The courses offered as skill - based courses under Part IV of the programme is aimed at imparting Advanced Skill of the programme. This comprises of four courses from 3rd to 6th semesters

**Massive Open Online Courses (MOOC):** According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. As per University Grants Commission (UGC) notification published in the gazette of India about UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulation, 2016 on 19th July 2016. The Massive Open Online Course (MOOC) through SWAYAM platform is compulsory. The institute is transferring the equivalent credit earned through SWAYAM on receipt of MOOCs completion certificate and it shall incorporate these marks/credits in the overall mark sheet of the student.

**Part – V: Extension Activities:** Students shall be actively participated in the extension activities such as National Service Scheme (NSS), YOGA, Youth Red Cross (YRC), Sports, and Red Ribbon Club (RRC). The extension activities are must for each student to take part in at-least in any one of these activities for the fulfilment of the degree.

**Summary of Courses Pattern and Credit Distribution in Choice Based Credit System**

Part	Curriculum Structure	No. of Courses	Credits to be earn
I	Languages	2	6
II	English	2	6
III	Core Courses	16	70
	Inter-Disciplinary Courses	2	8
	Allied Courses	4	18
	Core Electives	3	12
IV	Non-Major Electives (NME)	2	4
	Value Based Courses (VBC)	2	4
	Skill Based Courses (SBC)	4	12
V	Extension Activities	1	Grade
<b>Total</b>		<b>38</b>	<b>140</b>
VI	MOOC	2	
	Extra credit course (Professional English)	2	
<b>Grand Total</b>		<b>44</b>	





**SCHEME OF EXAMINATIONS**



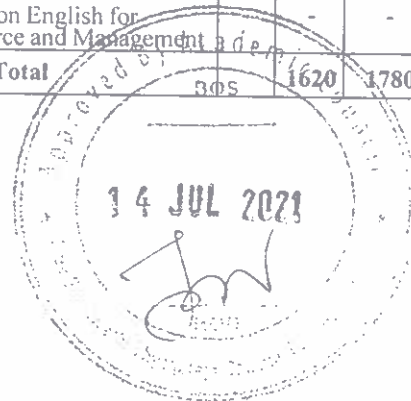
**Sree Saraswathi Thyagaraja College (Autonomous), Pollachi**  
**Curriculum Framework with Choice Based Credit System (CBCS) and Syllabus for**  
**Outcome Based Education (OBE) in Bachelor of Commerce (B.Com) Degree program**  
**for the students admitted from the academic year 2021-2022 onwards**

Part		Name of the course			Hr	CIA	Ext	Tot	Cr
<b>Semester – I</b>									
I	Language	Theory	21TAMIL10	Language Course – I	5	50	50	100	3
II	English	Theory	21GEN1L10	Communicative English – I	5	50	50	100	3
III	Core 1	Theory	21BCM1C10	Financial Accounting – I	6	50	50	100	5
	Core 2	Theory	21BCM1C20	Business Organization and Management	6	50	50	100	5
	Allied1			Allied-1 Courses					
		Theory	21BCM1AB0	Business Economics	6	50	50	100	4
IV	VBC - 1	Theory	18DHE1V10	Environmental Studies	2	50	-	50	2
		Practical		Yoga	-	-	-	-	-
IV	ECC	Theory	21GEN1Z20	Professional English for Commerce and Management - I	4*	50*	50*	100*	4*
				<b>Total for semester – I</b>	<b>30 + 4*</b>	<b>300 + 50*</b>	<b>250 + 50*</b>	<b>550 + 100*</b>	<b>22 + 4*</b>
<b>Semester – II</b>									
I	Language	Theory	21TAM2L20	Language Course – II	5	50	50	100	3
II	English	Theory	21GEN2L20	Communicative English – II	5	50	50	100	3
III	Core 3	Theory	21BCM2C10	Financial Accounting – II	7	50	50	100	5
III	Core 4	Theory	21BAB2C20	Business Law	6	50	50	100	5
III	Allied2			Allied2 Courses					
		Theory	21BMAGAG0	Business Mathematics	5	50	50	100	4
IV	VBC - 2	Theory	18DHE2V20	Value Education and Human Rights	2	50	-	50	2
IV	ECC	Theory	21GEN2Z20	Professional English for Commerce and Management	4*	50*	50*	100*	4*
				<b>Total for semester – II</b>	<b>30 + 4*</b>	<b>300 + 50*</b>	<b>250 + 50*</b>	<b>550 + 100*</b>	<b>22 + 4*</b>



Part		Name of the course			Hr	CIA	Ext	Tot	Cr
<b>Semester – III</b>									
III	Core 5	Theory	21BCM3C10	Corporate Accounting – I	6	50	50	100	5
III	Core 6	Theory	21BBC3C20	Digital Marketing	6	50	50	100	5
III	Core 7	Theory	21BCM3C30	Banking Theory, Law and Practice	6	50	50	100	5
III	<b>Allied 3</b>			<b>Allied 3 Courses</b>					
		Theory	21BMAGA10	Business Statistics	5	50	50	100	4
IV	<b>SBC1</b>	Practical	21BCM3S10	<b>Skill Based Course:</b> Commerce Practical	5	30	45	75	2
IV	<b>NME1</b>	Theory	19BCM3N10	NME Course – I	2	-	50	50	2
				<b>Total for Semester – III</b>	<b>30</b>	<b>230</b>	<b>295</b>	<b>525</b>	<b>23</b>
<b>Semester – IV</b>									
III	Core 8	Theory	21BCM4C10	Corporate Accounting – II	6	50	50	100	5
III	Core 9	Theory	21BCM4C20	Company Law and Secretarial Practice	6	50	50	100	5
III	Core 10	Practical	21BCM4C30	Computer Application Practical-I	6	50	50	100	4
III	<b>Allied4</b>			<b>Allied-4 Courses</b>					
IV		Theory	21BPA4AA0	Financial Management	6	50	50	100	4
	<b>SBC2</b>	Theory	21BPS4S10	<b>Skill Based Course:</b> Executive Business Communication	4	30	45	75	2
IV	<b>NME-2</b>	Theory	19BPS4N10	NME Course – 2	2	-	50	50	2
				<b>Total for Semester – IV</b>	<b>30</b>	<b>230</b>	<b>295</b>	<b>525</b>	<b>22</b>

Part		Name of the course			Hr	CIA	Ext	Tot	Cr
<b>Semester – V</b>									
III	Core 11	Theory	21BPA5C10	Cost Accounting	6	50	50	100	5
III	Core 12	Theory	21BCM5C20	Income Tax Law and Practice – I	6	50	50	100	5
III	Core 13	Theory	21BCM5C30	Entrepreneurial Development	5	50	50	100	4
III	Core 14	Theory	21BCM5C40	Corporate Governance	5	50	50	100	4
III	Core 15	Practical	21BCM5C50	Summer Internship Programme	-	-	100	100	3
III	Elective 1	Theory	21BCMGEA0	India's Foreign Trade and Legislation	5	50	50	100	4
		Theory	21BBCGEB0	E-Commerce					
		Theory	21BPAGEA0	Supply Chain Management					
IV	SBC3	Practical	21BCM5S10	Skill Based Course: E-Accounts	3	30	45	75	2
V	Extension		21ETN5X10	NSS/Sports/Yoga/YRC / RRC/ NCC	-	-	-	-	Grade
				<b>Total for Semester – V</b>	<b>30</b>	<b>280</b>	<b>395</b>	<b>675</b>	<b>27</b>
<b>Semester – VI</b>									
III	Core 16	Theory	21BAB6C10	Management Accounting	6	50	50	100	5
III	Core 17	Theory	21BCM6C20	Income Tax Law and Practice – II	6	50	50	100	5
III	Core 18	Theory	21BCM6C30	Customs Duty and Goods and Services Tax	5	50	50	100	4
III	Elective 2	Theory	21BCMGEB0	Insurance Law	5	50	50	100	4
			21BBCGEB0	Management Information System					
			21BPAGEB0	Brand Management					
III	Elective 3	Theory	21BCMGE C0	Labour Legislation and Industrial Relations	5	50	50	100	4
			21BBCGEC0	Enterprise Resource Planning					
			21BPAGEC0	Human Resource Management					
IV	SBC4	Theory	21BPA6S10	Skill Based Course: Investment Management	3	30	45	75	2
				<b>Total for Semester – VI</b>	<b>30</b>	<b>280</b>	<b>295</b>	<b>575</b>	<b>24</b>
				<b>Total (from I to VI)</b>		<b>1620</b>	<b>1780</b>	<b>3400</b>	<b>140</b>
				Extra Credit – MOOC	-	-	-	-	4
				Profession English for Commerce and Management	-	-	-	-	8
				<b>Grand Total</b>		<b>1620</b>	<b>1780</b>	<b>3400</b>	<b>152</b>



**\*Note:**

As per UGC Guidelines SWAYAM courses are made compulsory for students of B.Com (CA) programme admitted during 2019-2020 onwards. Every student has to compulsorily complete 4 SWAYAM courses and earn 8 credits (2 credits per course) to become eligible for the award of degree. Credits will appear in the consolidated mark sheet.

This regulation regarding SWAYAM –MOOC course was subsequently amended in Standing Committee Meeting held on 9<sup>th</sup> Dec, 2020 as ... “ As per UGC guidelines, Online Courses are made compulsory for the students of all Under Graduate and Post Graduate programmes admitted during 2019-2020 and onwards. Every student has to compulsorily complete 2 MOOC courses and earn 4 credits (2 credits per course) during the course of study to become eligible for the award of degree. Credits will appear only in the consolidated mark sheet.

Students from B.Com/B.Com (CA)/B.Com (ABA)/B.Com (PA), B.Com (BPS) to choose any one of the course from the following list of Languages courses offered:

**List of Part – 1 Language Courses**

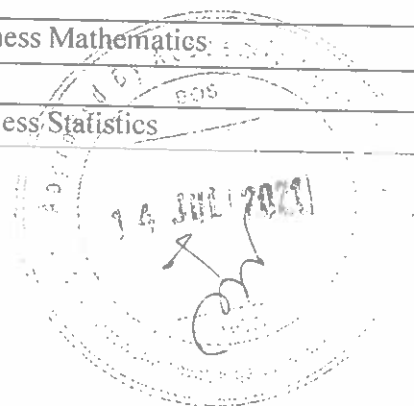
S.No.	Semester	Course Code	Course Name
1	I	21TAM1L10	Tamil – I
2	I	21HIN1L10	Hindi – I
3	I	21MAL1L10	Malayalam - I
4	I	21FRE1L10	French – I
5	II	21TAM2L20	Tamil – II
6	II	21HIN2L20	Hindi – II
7	II	21MAL2L20	Malayalam – II
8	II	21FRE2L20	French – II

**List of Part – 2 Language Courses**

S.No.	Semester	Course Code	Course Name
1	I	21GEN1L10	Communicative English-I
2	II	21GEN2L20	Communicative English-II

**List of Allied Courses (CBCS)**

S. No.	Semester	Course Code	Course Name
<b>Allied – I</b>			
1	I	21BCM1AB0	Business Economics
<b>Allied – II</b>			
1	II	21BMAGAG0	Business Mathematics
<b>Allied – III</b>			
1	III	21BMAGAI0	Business Statistics





Allied – IV			
1	IV	21BPA4AA0	Financial Management

#### List of Value Based Courses

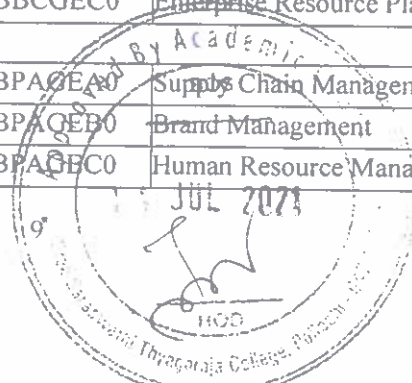
S.No.	Semester	Course Code	Course Name
1	I	18DHE1V10	Environmental Studies
2	II	18DHE2V20	Value Education and Human Rights

#### List of Non – Major Electives (NME) offered

S. No.	Semester	Course Code	Course Name	Offering Department
1	III	21TAM3N10	Basic Tamil – I	Tamil
2	III	21TAM3N20	Advanced Tamil – I	
3	IV	21TAM4N30	Basic Tamil II	
4	IV	21TAM4N40	Advanced Tamil II	
5	III	19BEN3N10	Basic English for Competitive Examinations - I	English
6	IV	19BEN4N20	Basic English for Competitive Examinations II	
7	III	19BCM3N10	Practical Banking	Commerce
8	IV	19BCM4N20	Capital Market	
9	III	21BBA3N10	Sales Management	Management
10	IV	21BBA4N10	Advertising Management	
11	III	19BCS3N10	Excel Communications and Slide Logic	Computer Science
12	IV	19BCS4N20	Web Design for Non-Designers	

#### List of Core Elective Courses (CBCS)

S.No.	Semester	Elective	Course Code	Course Name
<b>Electives offered by B.Com</b>				
1	V	I	21BCMGEA0	India's Foreign Trade and Legislation
2	VI	II	21BCMGEBO	Insurance Law
3	VI	III	21BCMGEBO	Labour Legislation and Industrial Relations
<b>Electives offered by B.Com(CA)</b>				
1	V	I	21BBCGEA0	E-Commerce
2	VI	II	21BBCGEBO	Management Information System
3	VI	III	21BBCGEC0	Enterprise Resource Planning
<b>Electives offered by B.Com(PA)</b>				
1	V	I	21BPAGEA0	Supply Chain Management
2	VI	II	21BPAGEBO	Brand Management
3	VI	III	21BPAGECO	Human Resource Management



**List of Skill Based Courses**

S.No.	Semester	CourseCode	Course Name
1	III	21BCM3S10	Commerce Practical
2	IV	21BPS4S10	Executive Business Communication
3	V	21BCM5S10	E-Accounts
4	VI	21BPA6S10	Human Resource Management

**List of Core Courses:**

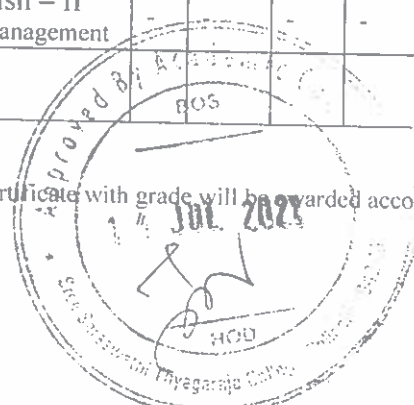
S.No.	Semester	Core	Course Code	Course Name
1	I	Core 1	21BCM1C10	Financial Accounting – I
	I	Core 2	21BCM1C20	Business Organization and Management
2	II	Core 3	21BCM2C10	Financial Accounting – II
3	II	Core 4	21BAB2C20	Business Law
4	III	Core 5	21BCM3C10	Corporate Accounting – I
5	III	Core 6	21BBC3C20	Digital Marketing
6	III	Core 7	21BCM3C20	Banking Theory, Law and Practice
7	IV	Core 8	21BCM4C10	Corporate Accounting – II
8	IV	Core 9	21BCM4C20	Company Law and Secretarial Practice
9	IV	Core10	21BCM4C30	Computer Application Practical-I
10	V	Core11	21BPA5C10	Cost Accounting
11	V	Core12	21BCM5C20	Income Tax Law and Practice – I
12	V	Core13	21BCM5C30	Entrepreneurial Development
13	V	Core14	21BCM5C40	Corporate Governance
14	V	Core15	21BCM5C50	Summer Internship Programme
15	VI	Core16	21BAB6C10	Management Accounting
16	VI	Core 17	21BCM6C20	Income Tax Law and Practice– II
17	VI	Core 18	21BCM6C30	Customs Duty and Goods and Services Tax

**Extra Credit Courses offering outside the curriculum during special hours**

Part	Semester	Course Code	Name of the course	Hr	CIA	Ext	Tot	Cr
IV	ECC3	-	Massive Open Online Courses (MOOC) (2 Courses)	-	-	-	-	4
	ECC3	I	21GEN1Z20 Professional English – I for Commerce and Management	-	-	-	-	4
	ECC3	II	21GEN2Z20 Professional English – II for Commerce and Management	-	-	-	-	4
<b>Grand Total</b>								<b>12</b>

**Note:**

The Course “Yoga” is offered as Capability Enhancement Course. Certificate with grade will be awarded according to the marks obtained.





## SEMESTER WISE SYLLABUS



**Semester – I**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM1L10	Language	Part I Tamil	Part I Tamil Paper I	60	-	-	3

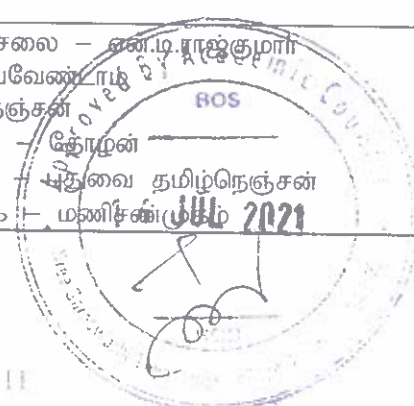
**Preamble:** தமிழ் இலக்கியத்தில் உள்ள நேரடித்தன்மை, நிகழ்கால சமூக அசைவுகள், மொழிநடை முதலியவற்றை மாணவர்கள் எளிதில் விளங்கிக் கொள்ளும் வகையில் முதல் பருவத்துக்கான பாடங்கள் தெரிவு செய்யப்பட்டுள்ளன. இன்றைய இலக்கியங்கள் தரும் படைப்புவத்தின் நீட்சியாகப் பொதுக் கட்டுரைகள், கடிதம், கவிதை, சிறுகதை படைப்பதற்கான பயிற்சிகளையும் தமிழ்ப்பாடம் வழங்குகிறது.

**Prerequisite:**

- மேனிலைப்பள்ளி முடிய கற்றவற்றைப் பகுத்து தொகுத்து ஆராயும் போக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மானிட மதிப்புகளை உணரும் வகையிலும், போட்டித்தேர்வுகளை எதிர்கொள்ளும் நிலையிலும் 'தமிழ்' - பகுதி - I அமைக்கப்பட்டுள்ளது.
- பிழையின்றி, பேச, எழுத ஆராயும் முயற்சிக்குப் பயிற்சி தரப்படுகிறது.

**Syllabus**


Unit	Course contents	Hours	
I	<b>அலகு I கவிதைகள்</b>	15	
	பாரதியார்		பொய்யோ மெய்யோ - நிற்பதுவே நடப்பதுவே
	பாரதிதாசன்		மாண்டவன் மீண்டான் - ஆற்றோரம் தழைமரங்கள்
	நாமக்கல் கவிஞர்		கண்டிலேன் - ஐயம் இல்லை தெய்வம்
	வாணிதாசன்		மாலை -- அங்கு இங்குமாய் சிதறிய
	கண்ணதாசன்		தத்துவப்பாடல் - பரமசிவன் கழுத்திலிருந்து
	நா.காமராசன்		சரித்திர கர்ப்பம் - அம்மா இருட்டுக்குள்
	மேத்தா		வெளிச்சம் வெளியே இல்லை - வீட்டுக்கு வெளியே
	அப்துல் ரகுமான்		சுயப்பிரசவம் - தெரிந்துகொள்
	சிற்பி		பெல்ஜியம் கண்ணாடி - மரச்சட்ட தங்கரேக்குகள்
	இளம்பிறை		அறுவடைக்காலம் - அல்லும்பகலும்
	விஜயலட்சுமி		அற்புத ரகசியங்கள் - எந்தப்பாடலும்
	கல்பனா		பறத்தல் அதன் சுதந்திரம் - ஓடி ஓடித் திரிந்து
	ஹைக்கூ கவிதைகள்		கிழிந்தது சேலை - என்.டி.ராஜகுமார் விடுமுறையேவேண்டாம் சீனு, தமிழ்நெஞ்சன் புதுச்செருப்பு - தோழன் மஞ்சள் பூசி - புதுவை தமிழ்நெஞ்சன் ஐயவாரி கை - மணிசண்முகம்



II	அலகு II சிறுகதைகள்		15
	புதுமைப்பித்தன்	சங்குத்தேவனின் தர்மம்	
	கு.அழகிரிசாமி	பித்தளை வளையல்	
	வ.ரா.	கோட்டைவீடு	
	ஜெயகாந்தன்	இரண்டு குழந்தைகள்	
	பிரபஞ்சன்	அப்பாவின் வேஷ்டி	
	தனுஷ்கோடி ராமசாமி	தீம் தரிகிட	
	ஆதவன்	கனவுக்குமிழி	
	தமயந்தி	பஞ்சாயத்து	
III	அலகு III புதினம் திலகவதி	- கல்மரம்	10
IV	அலகு IV இலக்கிய வரலாறு 1. கவிதை இலக்கியத்தின் தோற்றமும் வளர்ச்சியும் 2. சிறுகதையின் தோற்றமும் வளர்ச்சியும் 3. புதினத்தின் தோற்றமும் வளர்ச்சியும்		10
V	அலகு V இலக்கணம் பயிற்சி அளித்தல் - மொழித்திறன் வளர்த்தல் 1. எழுத்து மாற்றத்தால் ஏற்படும் பிழைகள் 2. வல்லினம் மிகும், மிகா இடங்கள் 3. மெல்லெழுத்து மிகும் இடங்கள் 4. வாக்கியங்களில் ஏற்படும் பிழைகள் 5. இலக்கணக் குறிப்பு 6. சரியான சொற்களைக் கண்டறிதல் கவிதை எழுதுதல், கடிதம், விண்ணப்பம் வரைதல்.		10
<b>Total</b>			<b>60</b>

<b>Text Book(s):</b> பாட நூல்கள்	
1. கவிதை, சிறுகதைத் திரட்டு	- தமிழ்த்துறை வெளியீடு, ஸ்ரீ சரஸ்வதி தியாகராஜா கல்லூரி, 2021 ஜூன் பதிப்பு.
2. பன்முக நோக்கில் தமிழ் இலக்கிய வரலாறு	- முனைவர் கா. வாசுதேவன், தேவன் பதிப்பகம், 16,43,திருநகர், திருவானைக்கோவில், திருச்சிராப்பள்ளி - 620 005 பன்னிரெண்டாம் பதிப்பு - 2017.
3. தமிழ் இலக்கிய வரலாறு	- மு. வரதராசன் சாகித்ய அகாடமி வெளியீடு, புதுதில்லி. மறுபதிப்பு - 2012.

<b>Reference Book(s):</b> பார்வை நூல்கள்	
1.கொங்குதேர் வாழ்க்கை	- இ. இராஜமார்த்தாண்டன் யுனைடெட் ரைட்டர்ஸ், 67 - பீட்டர்ஸ் சாலை, இராயப்பேட்டை, சென்னை -14. முதல் பதிப்பு - 2003
2.சிறுகதையின் தோற்றமும் வளர்ச்சியும்	- சிட்டி சிவபாத சந்திரன், க்ரியா பதிப்பகம், சென்னை. முதல் பதிப்பு - 1989.
3.தமிழில் சிறுகதை பிறக்கிறது	- சி.சு.செல்வப்பா, காலச்சுவடு பதிப்பகம், சென்னை. முதல் பதிப்பு - 2021

4. தமிழில் தவறின்றி எழுத, பேச, கற்க!	-	நாகர்கோவில், பதிப்பு-2007 நல்லாமூர் முனைவர் கோ.பெரியண்ணன் முத்தமிழ் பதிப்பகம் 9 எ மேக்மில்லன் காலனி நங்கை நல்லூர், சென்னை - 61. பதிப்பு -2006.
5.தமிழ் நாவல் நூறாண்டு வரலாறும்	-	பெ.கோ. சுந்தரராஜன்(சிட்டி),சோ. கிவபாத சுந்தரம்வளர்ச்சியும் கிறிஸ்தவ இலக்கிய சங்கம், அஞ்சல் பெட்டி எண். 501, பார்க் டவுன், சென்னை- 600 003.
<b>Focus of Course:</b> இக்கால இலக்கியங்களின் வகைமைகளை எடுத்துக்காட்டும் விதத்தில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளன. பிழையின்றிப் பேச, எழுதப் பயிற்சி வழங்கப்படுகிறது. கடிதம், கதை, கவிதை எழுதுதலுக்குப் பயன்படும் வகையில் பயிற்சி தரப்பட்டுள்ளது.		
<b>Course Designer</b> Dr. K.Ramganes, Assistant Professor, Dept. of Tamil,		 <b>BoS Chairman</b> Dr.S.Rajalatha Head, Dept. of Tamil

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	இக்கால இலக்கியங்களின் பயன்களை அறிவித்தலின் வெளிப்பாடாக, கவிதைப் பரிமாணங்கள், படைப்புகள் குறித்த அடிப்படை செய்திகளை உணர்ந்து கொள்ளுதல்.	K1
CO2	தமிழர்களின் பண்பாட்டுக் கூறுகளையும் பின்னணியையும் வெளிப்படுத்தும் விதமாகச் சிறுகதைகள், புதினம் சார்ந்த கருத்துகளை புரியவைத்தல்.	K2
CO3	நடைமுறையில், தமிழைப் பிழையின்றி எழுத உதவுதல். கவிதை, கடிதம், கதை எழுதும் திறமையை வளர்த்தல்.	K3

#### Mapping with Programme Outcome and Programme Specific Outcome

Cos / PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	L	S	S	M	L	L
CO2	S	S	M	S	L	S	S	M	L	L
CO3	S	S	S	S	L	M	S	M	L	L

S –Strong; L –Low; M –Medium

**SEMESTER I**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21HIN1L10	Language	Hindi – I	Concept	60	-	-	3

Unit	Course Content	Hours
I	<b>PROSE:NUTHANGADYASANGRAH</b> Lesson1 – BharathiyaSanskurthi -Dr.Rajendra Prsad Lesson3 –Razia - RamavikshaBenipuri Lesson4 –Makreal -Yespal Lesson5 – BahthaPani Nirmala -‘AGEYA’ Lesson6–RashtrapithaMahathmaGandhi - Mukthibodh Lesson9–NindaRas -HarishankarParsayi.	15
II	<b>NONDETAILEDTEXTSHORTSTORIES:KAHANIKUNJ</b> 1. Pareksha –Premchand 2. Mamtha -JayashankarPrasad 3. Apnaparaya -Jaynendrakumar 4. Admika bachcha -Yespal 5. Bolaramkajeev -HarishankarParsayi 6. Vapasi -MannuBhandari	15
III	<b>GRAMMAR :SHABDHAVICHARONLY</b> (NOUN,PRONOUN,ADJECTIVE, VERB,TENSE, CASE ENDINGS)Theoretical &Applied.	10
IV	<b>TRANSLATION:English–Hindionly.</b> ANUVADHABHYAS –III(1-15lessonsonly)	10
V	<b>COMPREHENSION:</b> 1Passagefrom ANUVADHABHYAS–III(16-30)	10
	<b>TOTAL</b>	<b>60</b>

**TextBooks:**

- Nuthangadyasangrah,2009,  
editor:Jayaprakash,publisher:Sumitraprakashansumitravas,16/4,hastings road,  
Allahabad – 211001.
- Kahani kunj, 2011, Editor :V.P. Amithab.Publisher : Govind Prakashan Sadhar  
Bagaar,Mathura,UttarPradesh,-281 001

**ReferenceBooks:**

NAVEENHINDIVyakaran, 2002,DakshinBharatHindiPrachar Sabha,Chennai–600017

**Teachingmethods:**

Lecturing,Assignment,GroupDiscussion,Quiz, GroupActivity.PowerPointProjectionthrough LCD

**WebLink:**

<https://hi.wikipedia.org/wiki/https://cn.wikipedia.org/wiki/Premchandhttp://hindigrammar.in/>



<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
<b>CO1</b>	Understand the text styles and grammatical elements	<b>K1</b>
<b>CO2</b>	Discuss the content of areading passage	<b>K1</b>
<b>CO3</b>	Develop an interest in the appreciation of shortstories	<b>K2</b>
<b>CO4</b>	Comprehend the grammatical structures and sentence making	<b>K3</b>
<b>CO5</b>	Understand the language and developing English to Hindi translation skill	<b>K4</b>

**Mapping with Programme Outcome and Programme Specific Outcome**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO3</b>	M	S	S	M	S	M	S	S	M	S
<b>CO3</b>	S	M	M	M	M	S	S	M	S	M
<b>CO4</b>	L	S	L	S	L	S	L	M	M	M
<b>CO5</b>	S	S	M	M	S	M	L	L	L	L

S-Strong; L-Low; M-Medium



**SEMESTER I**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21MALIL10	Language	Malayalam I	Concept	60	-	-	3

Unit	Course Content	Hours
I	Novel- Pathummayude Aadu- Vaikam Muhammed Basheerr	15
II	Novel—Pathummayude Aadu –Vaikam Muhammed Basheerr	15
III	Short Story- EntePriyappeta Kadhakal –Akbar Kakkattil)	10
IV	ShortStory-EntePriyappeta Kadhakal –Akbar Kakkattil)	10
V	Composition & Translation (English to Malayalam)	10
<b>Total</b>		<b>60</b>

**Teaching methods:**

Lecturing, Assignment, Group Discussion, Quiz, Group Activity. PowerPoint Projection through LCD

**Text Books:**

1. Novel-Pathummayude Aadu-Vaikam Muhammed Basheer(D.C.Books,Kottayam,Kerala)
2. Short Story –EntePriyappeta Kadhakal – Akbar Kakkattil)(D.C.Books, Kottayam,Kerala)
3. Expansion of ideas,General Eassay and Translation.(A simple passage)

**Reference Books:**

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

**Course Outcomes (COs)**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	Understand the text styles and grammatical elements	K1
CO2	Discuss the content of a reading passage	K1
CO3	Develop an interest in the appreciation of shortstories	K2
CO4	Comprehend the grammatical structures and sentence making	K3
CO5	Understand the language and developing English to Malayalam translation skill	K4

**Mapping with Programme Outcome and Programme Specific Outcome**

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO3	M	S	S	M	S	M	S	S	M	S
CO3	S	M	M	M	M	S	S	M	S	M
CO4	L	S	L	S	L	S	L	M	M	M
CO5	S	S	M	M	S	M	L	L	L	L

S –Strong; L –Low; M –Medium

**SEMESTER – I**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21FRE1L10	Language	French -I	Concept	60	-	-	3

**Course Objectives:**

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

Unit	Topics	Hours
1	Etape 0	15
	Etape 1 (Leçons 1 -3)	
2	Etape 2 (Leçons 1 -3)	15
3	Etape 3 -Leçons 1 -2	10
4	Etape 3 –Leçon3	10
	Etape 4 –Leçon1	
5	Etape 4 –Leçons 2 -3	10
<b>Total</b>		<b>60</b>
<b>Etapes 0 to 4, Pages 11 to 62</b>		

**Text Book Prescribed :Adomania1–Method edefranca is Authors : Céline Himber, Corina Brilliant, Sophie Erlich Publisher: HACHETTEFLE Available at: GOYAL Publishers and Distributors Pvt Ltd, New Delhi (9810322459)**

**Reference : Latitudes 1**

Author Yves Loiseau , Régine Merieux Publisher : French and European Publications Inc Available at : GOYAL publishers and distributors Pvt Ltd ,NewDelhi (9810322459)

**SWAYAM : [https://swayam.gov.in/nd2\\_ccc19\\_lg04/preview](https://swayam.gov.in/nd2_ccc19_lg04/preview) y Prof .Nirupama Rastogi (Retd) English and Foreign Languages University, Hyderabad**



**SEMESTER – I**  
**Common for all UG programmes**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21GENIL10	Communicative English-I	Language	60	-	-	3
<b>Preamble:</b> This course aims to provide a better understanding on the various aspects of communicative skills through a keen focus on LSRW						
<b>Prerequisite:</b> Basic knowledge in Communicative English and Skills						

Unit	Course Contents	Hours
I	<p><b>1. Listening and Speaking</b> a. Listening and responding to complaints (formal situation) b. Listening to problems and offering solutions (informal)</p> <p><b>2. Reading and writing</b> a. Reading aloud (brief motivational anecdotes) b. Writing a paragraph on a proverbial expression/motivational idea.</p> <p><b>3. Word Power/Vocabulary</b> a. Synonyms &amp; Antonyms</p> <p><b>4. Grammar in Context</b> • Adverbs Prepositions</p>	12
II	<p><b>1. Listening and Speaking:</b> a. Listening to famous speeches and poems b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech</p> <p><b>2. Reading and Writing:</b> a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry b .i. Reading aloud: (Intonation and Voice Modulation) b .ii. Identifying and using figures of speech - simile, metaphor, personification etc.</p> <p><b>3. Word Power :</b> a. Idioms &amp; Phrases</p> <p><b>4. Grammar in Context:</b> Conjunctions and Interjections</p>	12
III	<p><b>1. Listening and Speaking</b> a. Listening to Ted talks b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and 3 reports of multiple kinds c. Interactions during and after the presentations</p> <p><b>2. Reading and writing</b> a. Writing emails of complaint b. Reading aloud famous speeches</p> <p><b>3. Word Power</b> a. One Word Substitution</p> <p><b>4. Grammar in Context:</b> Sentence Patterns</p>	12

IV	<p>1. <b>Listening and Speaking</b> a. Participating in a meeting: face to face and online b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.</p> <p>2. <b>Reading and Writing</b> a. Reading visual texts – advertisements b. Preparing first drafts of short assignments</p> <p>3. <b>Word Power</b> a. Denotation and Connotation</p> <p>4. <b>Grammar in Context: Sentence Types</b></p>	12
V	<p>1. <b>Listening and Speaking</b> a. Informal interview for feature writing b. Listening and responding to questions at a formal interview</p> <p>2. <b>Reading and Writing</b> a. Writing letters of application b. Readers' Theatre (Script Reading) c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)</p> <p>3. <b>Word Power</b> a. Collocation</p> <p>4. <b>Grammar in Context: Working With Clauses</b></p>	12
<b>Total</b>		<b>60</b>
<b>Text Book:</b> Communicative English Text Book		
<b>Reference Book(s):</b> a. Books by Penny Ur b. The Oxford English-English-Tamil dictionary (for pronunciation) c. <a href="https://www.esolcourses.com/">https://www.esolcourses.com/</a> d. For Readers' Theatre: <a href="https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s">https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s</a> (the link to the performance ; refer scripts by Aaron Shepherd)		
Focus of the Course: Skill Development		
<b>Course Designer</b> TANSCHE		<b>BoS Chairman</b> Dr. J.Das Head, Dept. of English

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	Gain mastery in LSRW Skills	K1
CO2	Understand the fundamentals of grammar	K1
CO3	Apply LSRW skills and practice it	K3
CO4	Comprehend the nuances of English Language	K3

#### Mapping with programme Outcome

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	S	S	S	S	S	M
CO2	M	S	S	M	M	S	M	S	L	M
CO3	M	S	S	S	L	S	M	S	S	S
CO4	M	S	S	M	M	S	M	S	S	M

S - Strong; L - Low; M - Medium

**SEMESTER – I**  
**(Common to B.Com and B.Com BPS)**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCMIC10	Core -I	Financial Accounting - I	Application	60	15	-	5
<p><b>Preamble:</b> To gain working knowledge of the principles and procedures of accounting and their application to different practical situations, to gain the ability to solve the problems.</p> <p><b>Prerequisite:</b> Fundamental concepts of Accounts taught at Higher Secondary Level &amp; Bridge Course</p>							

Unit	Course Content	Hours
I	Introduction of accounting - Meaning- Definition – objectives of accounting- Book Keeping – Advantages and limitations of accounting - Accounting principles-Concepts and Conventions- Preparation of Journal – Ledger - Subsidiary books: purchase book – sales book – purchase return book - sales return book - Cash book : single, double and triple column cash book – Trial Balance.	15
II	Preparation of final accounts –Trading, Profit and Loss account and Balance sheet (with adjustments)	15
III	Single entry system – Meaning, Definition - Features – Limitations – Difference between double entry and single-entry system - Statement of affairs method - conversion method. Bank Reconciliation Statements- Meaning, Definition - Problems relating to the preparation of Bank Reconciliation Statement Rectification of errors: Classification of errors – Error of omission – Error of commission – Error of Principle – Compensating errors.	15
IV	Bills of exchange: Meaning - Definition – advantages- types –Bills honoured on maturity- Bills discounted with bank – Bills endorsed to creditor – Bills for collection – Dishonour of bill. Final accounts of non-trading concerns Receipts and payments account – Income and expenditure account – Balance sheet.	15
V	Depreciation - meaning - Definition Characteristics – Objectives- Causes of Depreciation - Methods of depreciation -Straight line method, Written down Value Method and Annuity method.	15
	<b>Total</b>	<b>75</b>
<p><b>Text Book:</b> I.T.S.Reddy and A.Murthy, "Financial Accounting", Margham Publications, Chennai- 600 017, 7<sup>th</sup> Revised Edition 2015.</p>		

<b>Reference Book(s):</b>	
1. T.S Grewal, " Introduction to Accountancy", S.Chand & Company Ltd, New Delhi, 2014	
2.S.P. Jain & K.L. Narang, "Advanced Accountancy", Kalyani Publishers New Delhi, Volume-I, 18 <sup>th</sup> Revised Edition, 2014.	
3. R.LGupta and Radhasamy, ", S.Chand & Company Ltd, New Delhi, 2014	
4. Finney,H.A.; Miller,Herbert E. "Principles of Accounting", Prentice Hall Inc. Publisher	
<b>Focus of Course:</b> Employability	
e-Resource/e-Content URL: PPT	
<b>Course Designer</b> J.Shyamala, Assistant Professor, Dept. of B.Com	<b>BoS -Chairman</b> Dr.I.Siddiq Head,Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques involved in accounting practises	K1
CO2	To understand the fundamental preparation of financial statements of organizations in accordance with Generally Accepted Accounting Principles (GAAP)	K2
CO3	To Interpret the implications of financial statements on business	K2
CO4	To apply the critical thinking with problem-solving skills while preparing the accounting statements	K3

**Mapping with programme Outcome**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – I**

**[Common for B.Com, B.Com (PA), B.Com(ABA) and B.Com (BPS)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM1C20	Core - 2	Business Organisation and Management	Concept	60	15	-	5
<b>Preamble:</b> To enable the students to learn the Principles and Concepts of business							
<b>Prerequisite:</b> Basic Commerce learned at Higher Secondary Level & Bridge Course							

**Syllabus**

Unit	Course Contents	Hours
I	Introduction to Business: Nature of Business – Objectives and functions of business – Business Organisation – Meaning and Definition – Objectives of Business Organisation – Principles of Business Organisation – Nature of Business Organisation - Business Ethics and Social responsibilities of Business.	15
II	Forms of Business Organisation: Sole Proprietorship, Partnership – Joint Stock Company – Co-operative Organisation – Public enterprises and Utilities. Limited Liability partnership – Features of Micr, Small, and Medium Enterprises(MSMES)- Features - overview of Start-up India.	15
III	Introduction to Management – Meaning and functions - Contributions by F.W.Taylor and Henry Fayol – Management by Objectives (MBO) - Planning: Meaning, Definition-Process of planning – Merits and Demerits of Planning – Types of Plans.	15
IV	Organisation – Nature and importance of organization – Process of Organisation –Organisation Structure: Line, Staff and Functional – Departmentation – Delegation – Decentralisation - Decision – Making - Types of decisions – Decision-making Process	15
V	Human resource planning, recruitment – Internal Sources, External Sources, Seelction, Placement and Orientation, Training and Development - purpose and importance of training, features and requirements of training, types and methods of training, management development programme	15
<b>Total</b>		<b>75</b>

**Text Books :**

1. C.B.Gupta, “Business Organisation and Management”,Sultan Chand and Sons, New Delhi, 15<sup>th</sup> edition,2014.

2.Y.K. Bhushan, “Fundamentals of Business Organisation and Management”,Sultan Chandand Sons, New Delhi, 19<sup>th</sup> revised edition,2014.



**Reference Book :**

1. M.C.Shukla, "Business Organisation and Management", Sultan Chand and Sons, NewDelhi, 18<sup>th</sup> edition,2013.
2. Vijay Kumar Kaul, "Business Organisation and Management Text and Cases",DorlingKindersley India Private Ltd., Noida, 2012.
3. R.K.Sharma and Shashi K.Gupta, "Business Organisation and Management",KalyaniPublishers, New Delhi, 4<sup>th</sup> edition, 2008.
4. David G. Epstein, "A short and happy guide to business organisation", West Academic Publishing

**Focus of Course :-** Employability**e-Resources/e-Content URL :**

- NPTEL Video : <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube : <http://you tube /index.php/search>

**Course Designer**

Dr.N.Ponsabariraj  
Assistant Professor, Dept. of B.Com

**BoS - Chairman**

Dr.I.Siddiq  
Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To remember the different forms of organisation and understand the key functions of management.	K1
CO2	To be aware of the managerial functions of various forms of organisation and management.	K2
CO3	To apply SWOC analysis in business management.	K3
CO4	To execute the best practises of business administration in the functional areas of business.	K3

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M	S	S	S	S	S
CO2	S	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

S – Strong, L – Low, M – Medium



**SEMESTER – I**

Course code Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM1AB0	Allied – I	Business Economics	Concept	75	-	-	4
<b>Preamble:</b> To ensure basic understanding of economic concepts and theories							
<b>Prerequisite:</b> Basic Economics concepts taught at HSC level							

**Syllabus**

Unit	Course contents	Hours
I	Meaning-Definition of Economics- <b>Approaches and Methodology of Economics</b> - Utility Analysis: Law of Diminishing Marginal utility- Law of Equi-Marginal Utility- Indifference curve - Consumer Surplus.	15
II	Demand- Determinants of demand-Law of demand - Elasticity of demand-Types- Measurement of Elasticity of demand -Law of Supply – Elasticity of Supply	15
III	Production Function – Law of Variable Proportion – Returns to Scale – Iso – Quant – Choice of Optimal Combination of Factors – Concept of Cost– <b>Short Run and Long Run Cost</b> - -Revenue Function	15
IV	<b>Market Equilibrium</b> – Equilibrium of Firm and Industry in Perfect Competition- Pricing under Perfect Competition - Monopoly – Price Discrimination – Pricing under Monopolistic Competition - Oligopoly	15
V	Marginal Productivity Theory –Theories of Rent - Ricardian and Modern Theory of Rent– <b>Theories of Wages:</b> - Marginal Productivity Theory, Subsistence Theory, Wage Fund Theory– Theories of Interest: Classical, Loanable Fund and Keynes Theory of Interest – Theories of Profit: - Dynamic, Uncertainty and Innovative theory of Profit.	15
	<b>Total</b>	<b>75</b>
<b>Text book</b>		
1. S.Sankaran, “Micro Economics”, Margham publishers, 24, Rameshwaram Road, T.Nagar, Chennai – 600017, 2014		
<b>Reference books</b>		
1. S.K.Misra, V.K.Puri, “Business Economics”, Himalaya Publishing House, 5 <sup>th</sup> Edition – 2012		
2. M.L.Jhingan, “Modern Micro Economics”, Vrinda Publications, 4 <sup>th</sup> edition, Reprint 2016		
3. Andrew Giliespie, “Business Economics”, Oxford University, Press, 2013		
4. K.K.Dewett, “Modern Micro Economic Theory”, Shyamlal Charitable Trust, New Delhi, 2010.		
<b>Focus of Course:</b> Employability		

**Course Designer**  
 Ms.N.Dhanabaggiyam  
 Assistant Professor, Dept. of B.Com

**BoS Chairman**  
 Dr.I.Siddiq  
 Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To understand the Law of Diminishing Marginal utility and the Law of Equi-Marginal Utility	K2
CO2	To illustrate the application of economic concepts for determinants of demand and Supply	K2
CO3	To apply the choice of Optimal Combination of Factors	K3
CO4	To develop the tools useful for demand analysis, forecasting and decision making under uncertainties	K3

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	S	M	S	S	S	S	S
CO2	M	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



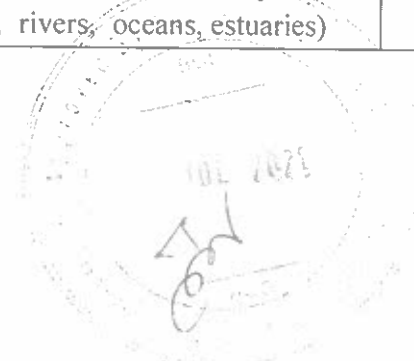
### SEMESTER – I

[Common for B.Com, B.Com (CA), B.Com (PA), B.Com (ABA) and B.Com (BPS)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
18DHE1V10	Value Based Education-1	Environmental Studies	Concept	30	-	-	2
<p><b>Preamble:</b> Students are expected to have the practical exposure to local area environmental assets and its uses. Also knows about the polluted site and its causes</p>							

#### Syllabus

Unit	Course contents	Hours
	<p>Natural Resources and Associated Problems: Definition, scope and importance - Need for public awareness - Natural resources - Forest resources: use and over-exploitation, deforestation, casestudies. Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: use and over- utilization of surface and ground water, floods, drought, conflicts overwater, dams-benefits and problems Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer - pesticide problems, water logging, salinity, case studies. Energy resources: growing energy needs, renewable and non-renewable energy sources, use of alternate sources. Casestudies. Land resources: land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>	6
<b>II</b>	<p>Ecosystems: Concept of an ecosystem - Structure and function of an ecosystem. - Producers, consumers and decomposers. - Energy flow in the ecosystem. - Ecological succession. - Food chains, food webs and ecological pyramids. - Introduction, types, characteristic features, structure and function of the following ecosystem: - Forest ecosystem. - Grassland ecosystem. - Desert ecosystem. - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>	6

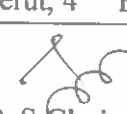


<b>III</b>	Biodiversity and its Conservation: Introduction – Definition: genetic, species and ecosystem diversity. - Biogeographical classification of India. -Value of biodiversity: consumptive use, productive use, social, ethical. Aesthetic and option values - Biodiversity at global, National and local levels. - India as a mega – diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	<b>6</b>
<b>IV</b>	Environmental Pollution: Definition - Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution - Solid Waste Management: Causes, effects and control measures of urban and industrial wastes. - Role of an individual in Prevention of Pollution - Pollution Case Studies.- Disaster Management: Floods, Earthquake, Cyclone and Landslides	<b>6</b>
<b>V</b>	Social Issues and the Environment: Sustainable development – Urban problems related to energy. - Water conservation, rainwater harvesting, and watershed management.- Resettlement and rehabilitation of people; its problems and concerns. Case studies - Environmental ethics: issues and possible solutions. - Climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holocaust. Case studies. Consumerism and waste products. - Environmental protection Act.- Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act.- Wildlife Protection Act.- Forest Conservation Act. - Issues involved in enforcement of environmental legislation. - Public awareness – Human population and the environment. - Population growth and distribution. - Population explosion – Family Welfare Programme. - Environment and human health. - Human rights. - Value Education. - HIV/ AIDS - Women and Child Welfare - Role of Information Technology in Environment and Human Health - Medical Transcription and Bioinformatics	<b>6</b>
<b>Total</b>		<b>30</b>

**Text Book:**

1. S.V.S. Rana, "Environmental Studies", Rastogi Publications, Meerut, 4<sup>th</sup> Edition, 2012

  
**Course Designer**  
 Dr.I.Siddiq  
 Head, Dept. of Commerce

  
**BoS Chairman**  
 Dr.I.Siddiq  
 Head, Dept. of Commerce



<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
<b>CO1</b>	To remember key concepts from environmental studies, political and social studies	<b>K1</b>
<b>CO2</b>	To understand the concepts and methods from renewable and non-renewable sources and their applications in environmental problem solving	<b>K2</b>
<b>CO3</b>	To acquire knowledge on concept of environment issues and links between human and natural system	<b>K3</b>
<b>CO4</b>	To demonstrate the general understanding of the breadth and inter disciplinary nature of environmental issues	<b>K3</b>

#### **Mapping with Program Outcomes and Program Specific Outcomes**

<b>COs/ POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	M	S	L	S	S	M	S	S
<b>CO2</b>	S	S	M	S	L	S	S	M	S	S
<b>CO3</b>	S	S	M	S	L	S	S	M	S	S
<b>CO4</b>	S	S	M	S	M	S	S	M	S	M

S-Strong; L-Low; M-Medium



**SEMESTER – I**

[Common for B.Com, B.Com(CA), B.Com (PA), B.Com(ABA) and B.Com (BPS)]

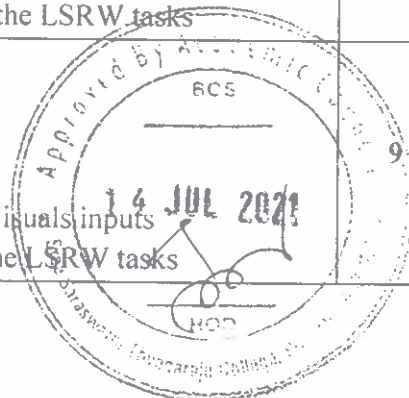
Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21GEN1Z20	Extra Credit Course	Professional English for Commerce and Management-I	Extra Credit Course	45	-	-	4

**Preamble:** This course to develop the language skills of students by offering adequate practice in Professional contexts.

**Prerequisite:** Basic Knowledge in English

**Syllabus**

Unit	Course contents	Hours
I	<p><b>1. COMMUNICATION:</b>  <b>Listening:</b> Listening to audio text and answering questions – Listening to Instructions  <b>Speaking:</b> Pair work and small group work.  <b>Reading:</b> Comprehension passages – Differentiate between facts and opinion  <b>Writing:</b> Developing a story with pictures.  <b>Vocabulary:</b> Register specific – Incorporated into the LSRW tasks</p>	9
II	<p><b>2. DESCRIPTION:</b>  <b>Listening:</b> Listening to process description. – Drawing a flowchart.  <b>Speaking:</b> Roleplay (formal context)  <b>Reading:</b> Skimming/Scanning- Reading passages on products, equipment and gadgets.  <b>Writing:</b> Process Description – Compare and Contrast Paragraph - Sentence Definition and Extended definition-Free Writing.  <b>Vocabulary:</b> Register specific-Incorporated into the LSRW tasks.</p>	9
III	<p><b>3. NEGOTIATION STRATEGIES:</b>  <b>Listening:</b> Listening to interviews of specialists / Inventors in fields (Subject specific)  <b>Speaking:</b> Brainstorming. (Mindmapping). Small group discussion (Subject-Specific)  <b>Reading:</b> Longer Reading text.  <b>Writing:</b> Essay Writing (250 words)  <b>Vocabulary:</b> Register specific – Incorporated into the LSRW tasks</p>	9
IV	<p><b>4. PRESENTATION SKILLS:</b>  <b>Listening:</b> Listening to lectures.  <b>Speaking:</b> Short talks.  <b>Reading:</b> Reading Comprehension passages  <b>Writing:</b> Writing Recommendations Interpreting Visuals inputs  <b>Vocabulary:</b> Register specific-Incorporated into the LSRW tasks</p>	9



V	<b>5. CRITICAL THINKING SKILLS</b> <b>Listening:</b> Listening comprehension – Listening for information. <b>Speaking:</b> Making presentations (with PPT - practice). <b>Reading:</b> Comprehension passages – Notemaking. Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills) <b>Writing:</b> Problem and Solution essay– Creative writing –Summary writing <b>Vocabulary:</b> Register specific –Incorporated into the LSRW tasks	9
	<b>Total</b>	<b>45</b>
<b>Text Book(s):</b>		
1. Professional English for Commerce and Management published by TRANSCE		
<b>Reference Book(s):</b>		
1. Books by Penny Ur		
2.The Oxford English-English-Tamil dictionary (for pronunciation)		
<b>Focus of Course:</b> Skill Development		
<b>E-Resource/e-Content URL:</b>		
<ul style="list-style-type: none"> <li>• <a href="https://www.esolcourses.com/">https://www.esolcourses.com/</a></li> <li>• For Readers' Theatre: <a href="https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s">https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s</a> (the link to the performance; refer scripts by Aaron Shepherd)</li> </ul>		
<b>Course Designer</b> TANSCE	<b>BoS Chairm</b> Dr.I.Siddiq Head, Dept. of Commerce	

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	Gain mastery in LSRW Skills	K1
CO2	Understand the fundamentals of grammar	K1
CO3	Apply LSRW skills and practice it	K3
CO4	Comprehend the nuances of English Language	K3

#### Mapping with Program Outcomes and Program Specific Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	S	S	S	S	S	M
CO2	M	S	S	M	M	S	M	S	L	M
CO3	M	S	S	S	L	S	M	S	S	S
CO4	M	S	S	M	M	S	M	S	S	M

S– Strong;L– Low;M–Medium



**SEMESTER - II**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM2L20	Language Course- II	Tamil – II	Language	60	-	-	3

**Preamble**

தொன்மையான தமிழ்ச் சமூகத்தின் பண்பாடு வாயிலாக எடுத்துக் கொள்ளப்பட வேண்டிய அம்சங்களை விளக்குதலையும், வாழ்க்கையை நெறிப்படுத்துவதையும் சமூக நோக்கமாகக் கொண்டிருக்கும் இலக்கியங்களின் வழியே மானிட மதிப்புகளை அறிந்து கொள்ளும் வகையில் தமிழ்ப்பாடம் அமைக்கப்பட்டுள்ளது. மாணவர்களுக்குப் பயன்பாட்டு நோக்கில் மொழிபெயர்ப்புப் பயிற்சி வைக்கப்பட்டுள்ளது.

**Prerequisite**

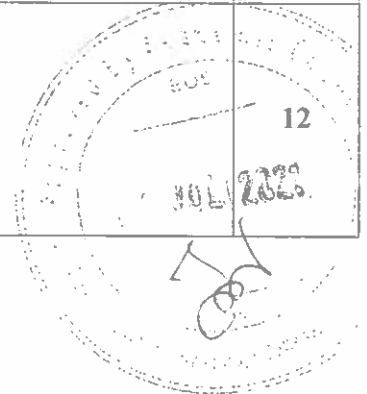
- மேனிலைப்பள்ளி முடிய கற்றவற்றைப் பகுத்து தொகுத்து ஆராயும் போக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
  - மானிட மதிப்புகளை உணரும் வகையிலும், போட்டித்தேர்வுகளை எதிர்கொள்ளும் நிலையிலும் 'தமிழ்' - பகுதி -I அமைக்கப்பட்டுள்ளது.
- பிழையின்றி, பேச, எழுத ஆராயும் முயற்சிக்குப்பயிற்சி தரப்படுகிறது.

**Syllabus**

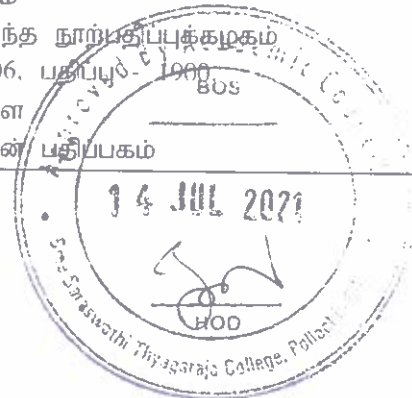
Unit	Course contents	Hours
I	<p>அலகு I சங்க இலக்கியம்</p> <p>சங்க இலக்கியம்</p> <p>நற்றிணை - நின்றசொல்லர் (1) – கபிலர்</p> <p>ஐங்குறுநூறு - அன்னாய் வாழி வேண்டன்னை (203) - கபிலர் மறுவல்தூவிச் சிறுகருங்காக்கை (391) - ஓதலாந்தையார்</p> <p>கலித்தொகை - அரிதாய அறன்எய்தி (11) - பாலை பாடிய பெருங்கடுங்கோ</p> <p>அகநானூறு - கிளியும் பந்தும் கழங்கும் (49) - வண்ணப்புறக்கந்தரத்தனார் சிறுகரு பிடவின் வெண்தலை (34) – மருதனிளநாகனார்</p> <p>புறநானூறு - பல்சான்றீரே பல்சான்றீரே (246) - பெருங்கோப்பெண்டு</p> <p>குழவி இறப்பினும் ஊன்தடி பிறப்பினும் (74) – சேரமன்கணைக்கால் இரும்பொறை</p>	12



	<p><b>அலகு II பக்தி இலக்கியங்கள் &amp; சிற்றிலக்கியங்கள்</b>  <b>தேவாரம் - சுந்தரர்</b></p> <ol style="list-style-type: none"> <li>1. மேலைவிதியே வினையின் பயனே (419)</li> <li>2. பிறவாய் இறவாய் பேணாய் மூவாய் (420)</li> <li>3. பொய்யே உன்னைப் புகழ்வார் புகழ்ந்தால் அடியேன் (421)</li> <li>4. ஊனைப் பெருக்கி உன்னை நினையாது (422)</li> <li>5. காதல்செய்து களித்துப் பிதற்றி (423)</li> </ol> <p><b>திருக்கோவையார் - மாணிக்கவாசகர்</b></p> <ol style="list-style-type: none"> <li>1.முனிவரும் மன்னரும் பொன்னான் முடியுமென (332)</li> <li>2.மூவர்நின் றேத்த முதலவன் ஆடமுப் பத்து மும்மைத் (337)</li> <li>3.பிரியா ரெனவிகழ்ந் தேன் முன்னம் யான்பின்னை எற்பிரியின் (340)</li> </ol> <p><b>கருவூர்த்தேவர் - தஞ்சை ராசராசேச்சரம்</b></p> <ol style="list-style-type: none"> <li>1.உலகெலாம் தொழுவந்து எழுகதிர்ப் பருதி (162)</li> <li>2.நெற்றியிற் கண்என் கண்ணின்நின் றகலா (163)</li> <li>3.எவரும்மா மறைகள் எவையும் வானவர்கள் (166)</li> <li>4.தனிப்பெருந் தாமே முழுதுறப் பிறப்பின் (168)</li> </ol> <p><b>திருமந்திரம் - திருமூலர்</b></p> <ol style="list-style-type: none"> <li>1.என்பே விறகாகி இறைச்சி அறுத்திட்டு (272)</li> <li>2.தூய்மை அருள் ஊண் சுருக்கம் பொறை (556)</li> <li>3.உள்ளத்தும் உள்ளன் புறத்துள்ளன் (1532)</li> <li>4.தானே தனக்குப் பகைவனும் நட்பானும் (2228)</li> <li>5.அவமும் சிவமும் அறியார் அறியார் (2340)</li> </ol> <p><b>சித்தர் பாடல்கள் - சிவவாக்கியர் (2 பாடல்கள்)</b>  பாம்பாட்டிச்சித்தர் (2 பாடல்கள்)  இடைக்காட்டுச்சித்தர் (2 பாடல்கள்)  கடுவெளிச்சித்தர் (2 பாடல்கள்)  அழகணிச்சித்தர் (2 பாடல்கள்)</p> <p><b>சிற்றிலக்கியங்கள் - தமிழ்விடுதாது - தமிழ்மொழியின் சிறப்பு, சிவபெருமானின் சிறப்பு (20 வரிகள்)</b></p> <p><b>அற்புதத்திருவந்தாதி - அரனென்கோ நான்முகன், இன்று நமக்கெளிதே, நேர்ந்தரவங் கொள்ளச், கிறக்தான் மடநெஞ்சே.</b></p>	12
III	<p><b>அலகு III உரைநடை</b></p> <ol style="list-style-type: none"> <li>1. நேரம் கடிகாரத்தில் இல்லை - வெ. இறையன்பு</li> <li>2. நான் தோல்வியைத் தழுவிய போது - ஏ.பி. ஜே. அப்துல்கலாம்</li> <li>3.தமிழகத்தில் இதழியல் வளர்ச்சி - மா. பா. குருசாமி</li> <li>4. மனிதனும் சுற்றுச்சூழலும் - பேராசிரியர் ஜே. தர்மராஜ்</li> <li>5. எதையும் தீர்மானிக்கும் சக்தி - சி. எஸ். தேவநாதன்</li> </ol>	12
IV	<p><b>அலகு IV இலக்கிய வரலாறு</b></p> <ol style="list-style-type: none"> <li>1. சங்க இலக்கியத்தின் சிறப்புகள்</li> <li>2. பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்</li> <li>3. சிற்றிலக்கியத்தின் தோற்றமும் வளர்ச்சியும்</li> <li>4. உரைநடையின் தோற்றமும் வளர்ச்சியும்</li> </ol>	12



V	அலகு V இலக்கணம் பயிற்சி அளித்தல் - மொழித்திறன் வளர்த்தல் - மொழி ஆளுமை 1. ஒருமை, பன்மை மயக்கங்கள் 2. வழஉச்சொற்களை நீக்குதல் 3. பிறமொழிச் சொற்களை நீக்குதல் 4. சொற்பிரிப்பு பிழைகளை நீக்குதல் 5. ஒலி வேறுபாடு அறிந்து சரியான பொருள் அறிதல் 6. மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழுக்கு) சிறுகதை எழுதுதல்.	12
	<b>Total</b>	<b>60</b>
<b>பாட நூல்கள் :</b> 1. சங்க, பக்தி இலக்கிய, உரைநடைத்திரட்டு - தமிழ்த்துறை வெளியீடு, ஸ்ரீ சரஸ்வதி தியாகராஜா கல்லூரி- 2018 ஜூன் பதிப்பு 2. தமிழ் இலக்கிய வரலாறு- முனைவர் கா. வாசுதேவன்தேவன் பதிப்பகம், 6/43, திருநகர், திருவானைக்கோவில், திருச்சிராப்பள்ளி - 620 005 பன்னிரெண்டாம் பதிப்பு - 2017. 3. தமிழ் இலக்கிய வரலாறு - மு. வரதராசன் சாகித்ய அகாடமி வெளியீடு, புதுதில்லி. மறுபதிப்பு - 2012		
<b>பார்வை நூல்கள் :</b> 1. சங்க இலக்கியத் தொகுப்புகள் - நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட், 41 - B, சிட்கோ இண்டஸ்ட்ரியல் எஸ்டேட், அம்பத்தூர், சென்னை - 600 098 இரண்டாம் பதிப்பு - 2004. 2. பத்தாயிரம் மைல் பயணம் - வெ. இறையன்பு புதிய தலைமறை பதிப்பகம், 24, ஜி.என். செட்டி சாலை, தியாகராயநகர், சென்னை - 600 017, ஆறாம் பதிப்பு - 2015. 3. இந்தியக் கலைகள் - பி. கோதண்டராமன் நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட், 41 - B, சிட்கோ இண்டஸ்ட்ரியல் எஸ்டேட், அம்பத்தூர், சென்னை - 600 098 இரண்டாம் பதிப்பு - 2009. 4. அலைகடலுக்கப்பால் அருந்தமிழ் - முனைவர் ஆ. கார்த்திகேயன் அகரம், மனை எண்.1, நிர்மலா நகர் தஞ்சாவூர் - 613 007. முதல் பதிப்பு - 200 5. பக்தி இலக்கியம் - ப. அருணாசலம் சைவ சித்தாந்த நூற்பதிப்புத்தழகம் சென்னை - 06, பதிப்பு - 1990 6. சைவமும் சமணமும் - வேலுப்பிள்ளை எளி இந்தியன் பதிப்பகம்		



<p>102 எண் 57பி.எம்.ஜி.காம்பளெக்ஸ் தெற்கு உஸ்மான் சாலை தி.நகர்,சென்னை -17,பதிப்பு -1900 7.தமிழில் தவறின்றி எழுத,பேச கற்க! - நல்லாமூர். முனைவர் கோ. பெரியண்ணன் முத்தமிழ் பதிப்பகம் 9எ மேகமில்லன் காலனி, நங்கை நல்லூர், சென்னை - 61, பதிப்பு - 2006.</p>	
<p><b>Focus of Course:</b> தமிழ் வரலாறு, சமூக வரலாறு குறித்த காலத்தின் செய்திகள் தரப்பட்டுள்ளன. பிழையின்றி எழுத, பேச, கட்டுரை, கதை எழுதுதலுக்குப் பயன்படும் வகையில் பயிற்சி தரப்பட்டுள்ளது.</p>	
<p><b>Course Designer</b> Dr.T. Radhika lakshmi Associate Professor, Dept. of Tamil</p>	<p><b>BoS Chairman</b> Dr. S.Rajalatha Head, Dept. of Tamil</p>

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	தமிழ்ப்பண்பாடு, சமூகஅமைப்பு, குறிக்கோள் அமைந்த னவாழ்க்கைக் குறித்த செய்திகளை உணர்ந்துகொள்ளுதல்.	K1
CO2	பக்தி இயக்கம் வளர்ந்த வரலாறு, பக்தி சார்ந்த கருத்துகளை அறிதல்.	K2
CO3	நடைமுறையில்,தமிழைப் பிழையின்றி எழுத உதவுதல். மொழிபெயர்ப்பு கலை, கதை எழுதும் திறமையை வளர்த்தல்.	K3

#### Mapping with Program Outcomes and Program Specific Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	L	S	S	M	L	L
CO2	S	S	M	S	L	S	S	M	M	L
CO3	M	M	S	S	L	S	M	M	L	M

S – Strong; L – Low; M – Medium



**SEMESTER II**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21HIN2L20	Language - I	Hindi – II	Concept	60	-	-	3

**Syllabus**

Unit	Topics	Hours
I	<b>MODERN POETRY:</b> PANCHVATI by MYTHLI SHARANGUPT	12
II	<b>ONE ACT PLAY: EKANIKIPIYUSH</b> 1. Owrangjebki aakirirath -Ramkumarvarma 2. Ek din -LakshminarayanMisra 3. Vapasi -Vishnuprabhakar 4. Badsurathraj Kumari -Krishnachandra 5. Aakket -Harijeeth	18
III	<b>LETTER WRITING</b> (Leave Letter, Job Application, Ordering Books, Letter to Publisher, Personal Letter)	10
IV	<b>CONVERSATION:</b> (Doctor & Patient, Teacher & Student, Storekeeper & Buyer, Two Friends, Booking Clerk & Passenger at Railway Station, Auto rickshaw driver and Passenger) Ref: Bolchal Ki Hindi Aur Sanchar by Dr. Madhu Dhavan VaniPrakashan, NewDelhi.	10
V	<b>TRANSLATION: HINDI-ENGLISH ONLY</b> Lessons –1-15 only ANUVADHABYAS-III	10
	<b>Total</b>	<b>60</b>

**Teaching methods:**

Lecturing, Assignment, Group Discussion, Quiz, Group Activity. PowerPoint Projection through LCD.

**Text Book:**

1. Panchvati, Mythili sharan Gupt, 2015, RajkamalPrakashan, 1 Bethaji Subash Marg, New Delhi.
2. Ekanikipiyush, Srimathi Ushamehra, 1999, Hindusahithya Bhandar, 55 choupattyanrode, Lacknow 226003

**Reference Books:**

Bolchal Ki Hindi Aur Sanchar, 2015, Dr. Madhu Dhavan VaniPrakashan, New Delhi.

**Web Link:**

<https://hi.wikipedia.org/wiki/>  
<https://en.wikipedia.org/wiki/Premchand>  
<http://hindigrammar.in/>



<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy KnowledgeLevel</b>
<b>CO1</b>	A basic understanding of contemporary poetry can be gained and the nature of modern poetry can be realized.	<b>K1</b>
<b>CO2</b>	Realizing the nature of drama and its nature and improving the knowledge of reading and understanding the nature of contemporary plays.	<b>K1</b>
<b>CO3</b>	Understands the benefits of correspondence and can enhance the correspondence you need.	<b>K2</b>
<b>CO4</b>	Translation is especially useful for translating from Hindi to English	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO3</b>	M	S	S	M	S	S	S	S	M	S
<b>CO3</b>	S	M	M	M	M	S	S	M	S	M
<b>CO4</b>	L	S	L	S	L	S	L	M	M	M

S – Strong; L – Low; M – Medium



**SEMESTER II**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21MAL2L20	Language - I	Malayalam- II	Concept	60	-	-	3

Unit	Topics	Hours
I	Novel-Enmakaje	12
II	Novel-Enmakaje	18
III	Memories-NeermaathalamPoothakaalam	10
IV	Memories-NeermaathalamPoothakaalam	10
V	Translation(EnglishtoMalayalam)	10
<b>Total</b>		<b>60</b>

**Teaching methods:**

Lecturing, Assignment, Group Discussion, Quiz, Group Activity Power Point Projection through LCD

**TextBooks:**

1. Emakaje-Ambikasuthan Mangad - DCBooks Kottayam,Kerala
2. Neermaathalam Poothakaalam- Madhavikutty-DCBooks Kottayam,Kerala

**ReferenceBooks:**AthmakathasahithyamMalayalathil

1. Dr.VijayalamJ ayakumar(N.B.S.Kottayam) MalayalaNovelSahithya Charitram
2. K.M.Tharakan(N.B.S.Kottayam)Sahithya Charitram Prasthanangalilude
3. Dr.K.MGeorge, (D.C.BooksKottayam)Malayala Sahithyavimarsam
4. Sukumar Azheekode (D.C.books)

**Course Outcomes (COs)**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy KnowledgeLevel
CO1	A basic understanding of contemporary poetry can be gained and the nature of modern poetry can be realized.	K1
CO2	Realizing the nature of drama and its nature and improving the knowledge of reading and understanding the nature of contemporary plays.	K1
CO3	Understands the benefits of correspondence and can enhance the correspondence you need.	K2
CO4	Translation is especially useful for translating from English to Malayalam	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO3	M	S	S	M	S	S	S	M	S	S
CO3	S	M	M	M	M	S	S	M	S	M
CO4	L	S	L	S	L	S	S	M	M	M
CO5	S	S	M	S	L	S	S	S	S	S

S - Strong; L - Low; M - Medium



## SEMESTER – II

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21FRE2L20	Language - I	French -II	Concept	60	-	-	3

### Course Objectives:

To understand and use familiar everyday expressions and very basic phrases aimed at the satisfaction of needs of a concrete type

Unit	Topics	Instructional Hours
1	Etape 5(Lecons 1 -3)	12
2	Etape 6(Lecons 1 -3)	18
3	Etape 7-Leçons 1 -2	10
4	Etape 7–Leçon3	10
	Etape 8–Leçon1	
5	Etape 8–Leçons 2 -3	10
<b>TOTAL</b>		<b>60</b>
<b>Etales 5 to 8,Pages 63 - 114</b>		

**Text Book Prescribed:** Adomania 1 – Methode de francais Authors: Céline Himber, Corina Brillant, Sophie Erlich Publisher: HACHETTE FLE  
Available at: GOYAL Publishers and Distributors Pvt Ltd, New Delhi (9810322459)

### Reference: Latitudes

Author: Yves Loiseau, Régine Merieux Publisher: French and European Publications Inc Available at: GOYAL publishers and distributors Pvt Ltd, New Delhi (9810322459)

SWAYAM: [https://swayam.gov.in/nd2\\_cec19\\_lg04/previewby](https://swayam.gov.in/nd2_cec19_lg04/previewby) Prof. Nirupama Rastogi(Retd) English and Foreign Languages University, Hyderabad





## SEMESTER- II

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21GEN21.20	Language - II	Communicative English-II	Language	60	-	-	3

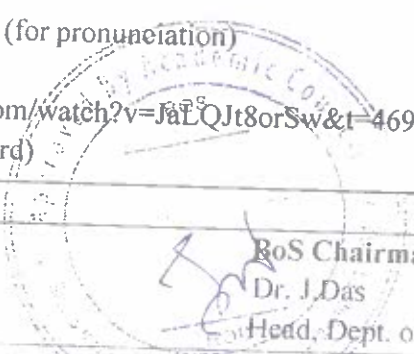
**Preamble:** This course aims to provide a better understanding on the various aspects of communicative skills through a keen focus on LSRW.

**Prerequisite:** Basic knowledge in Communicative English and Skills

### Syllabus

Unit	Course Contents	Hours
<b>I</b>	<b>1. Listening and Speaking</b> a. Listening and responding to complaints (formal situation) b. Listening to problems and offering solutions (informal) <b>2. Reading and writing</b> a. Reading aloud (brief motivational anecdotes) b. Writing a paragraph on a proverbial expression/motivational idea. <b>3. Word Power/Vocabulary</b> a. Synonyms & Antonyms <b>4. Grammar in Context</b> a. Adverbs Prepositions	<b>12</b>
<b>II</b>	<b>1. Listening and Speaking</b> a. Listening to famous speeches and poems b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech <b>2. Reading and Writing</b> a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry b.i. Reading aloud: (Intonation and Voice Modulation) b.ii. Identifying and using figures of speech - simile, metaphor, personification etc. <b>3. Word Power</b> a. Idioms & Phrases <b>4. Grammar in Context</b> Conjunctions and Interjections	<b>12</b>
<b>III</b>	<b>1. Listening and Speaking</b> a. Listening to Ted talks b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds	<b>15</b>

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	<p>c. Interactions during and after the presentations</p> <p><b>2. Reading and writing</b></p> <p>a. Writing emails of complaint</p> <p>b. Reading aloud famous speeches</p> <p><b>3. Word Power</b></p> <p>a. One Word Substitution</p> <p><b>4. Grammar in Context: Sentence Patterns</b></p>	
IV	<p><b>1. Listening and Speaking</b></p> <p>a. Participating in a meeting: face to face and online</p> <p>b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.</p> <p><b>2. Reading and Writing</b></p> <p>a. Reading visual texts – advertisements</p> <p>b. Preparing first drafts of short assignments</p> <p><b>3. Word Power</b></p> <p>a. Denotation and Connotation</p> <p><b>4. Grammar in Context: Sentence Types</b></p>	12
V	<p><b>1. Listening and Speaking</b></p> <p>a. Informal interview for feature writing</p> <p>b. Listening and responding to questions at a formal interview</p> <p><b>2. Reading and Writing</b></p> <p>a. Writing letters of application</p> <p>b. Readers' Theatre (Script Reading)</p> <p>c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)</p> <p><b>3. Word Power</b></p> <p>a. Collocation</p> <p><b>4. Grammar in Context: Working With Clauses</b></p>	12
<b>Total</b>		<b>60</b>
<b>Text Book:</b>		
1. Communicative English Text Book		
<b>Reference Book:</b>		
1. Books by Penny Ur		
2. The Oxford English-English-Tamil dictionary (for pronunciation)		
3. <a href="https://www.esolcourses.com/">https://www.esolcourses.com/</a>		
4. For Readers' Theatre: <a href="https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s">https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s</a> (the link to the performance; refer scripts by Aaron Shepherd)		
<b>Focus of the Course: Skill Development</b>		
<b>Course Designer</b>		
TANSCHIE		
 RoS Chairman Dr. J. Das Head, Dept. of English		

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
<b>CO1</b>	Gain mastery in LSRW Skills	<b>K1</b>
<b>CO2</b>	Understand the fundamentals of grammar	<b>K1</b>
<b>CO3</b>	Apply LSRW skills and practice it	<b>K3</b>
<b>CO4</b>	Comprehend the nuances of English Language	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes**

<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	M	S	S	S	S	S	M
<b>CO2</b>	M	S	S	M	M	S	M	S	L	M
<b>CO3</b>	M	S	S	S	L	S	M	S	S	S
<b>CO4</b>	M	S	S	M	M	S	M	S	S	M

S-Strong; L-Low; M-Medium



**SEMESTER – II**  
[Common for B.Com and B.Com (BPS)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM2C10	Core -3	Financial Accounting - II	Application	75	15	-	5
<b>Preamble:</b> To gain the knowledge of financial accounting, accounting procedures and documentation involved in financial accounting system							
<b>Prerequisite:</b> Financial Accounting – I							

**Syllabus**

Unit	Course Contents	Hours
I	Hire Purchase System – Definition – features – Difference between Hire Purchase system and Installment system – Accounting treatment of Hire Purchase system – Calculation of interest – Default and Repossession – Complete repossession and partial repossession	18
II	Branch accounts: meaning – Types - Debtors system, Stock & Debtors system - Departmental accounting: Meaning - Distinction between Department accounts and Branch accounts – Departmentalization of expenses– apportionment of expenses	18
III	Partnership Accounts – Meaning - division of profits – fixed and fluctuating capital – Guarantee of profits - Admission of a Partner.	18
IV	Retirement of partner – Calculation of gaining Ratio –Revaluation of assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts– Death of Partner.	18
V	Dissolution of a firm – Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution	18
<b>Total</b>		<b>90</b>

**Text Book**

1. T.S.Reddy and A.Murthy, “Financial Accounting”, Margham Publications, Chennai- 600 017, 7th Revised Edition 2015.

**Reference Books**

- 1.P.L Nagarajan , N.Vinayagakam, Mani.P.L , “Principles of Accountancy”, S.Chand& Company Ltd, New Delhi, 2013
- 2.T.S Grewal, “ Introduction to Accountancy”, S.Chand& Company Ltd, New Delhi, 2014
- 3.S.PJain& K.L. Narang, “Advanced Accountancy”, Kalyani Publishers NewDelhi, Volume- I, 18<sup>th</sup> Revised Edition, 2014.
- 4.R.L.Guptha and Radhasamy , “Advanced Accountancy”S.Chand& Company Ltd, New Delhi, 2014.

**Note:** Distribution of marks - Theory -20%, Problems -80%

**Focus of Course :-** Employability

**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube :<http://you tube /index.php/search>

**Course Designer:**

H.Syed Ibrahim  
Assistant Professor, Dept. of B.Com

**BoS - Chairman**

Dr.I.Siddiq  
Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To learn the meaning and essential elements of advanced financial accounting	K2
CO2	To prepare financial statements of partnership firms, higher purchase & instalment system, branch and departmental accounting	K3
CO3	To integrate the knowledge in the preparation of financial statements for the Partership Firm	K3
CO4	To apply the critical thinking with problem-solving skills while preparing the accounting statements	K3

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



## SEMESTER – II

[Common for B.Com, B.Com (PA), and B.Com (ABA)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BAB2C20	Core - 4	Business Law	Concept	75	-	-	5
<b>Preamble :</b> . This course aims at facilitating the students to be aware of the Provisions of Contract Act and Other related Laws							
<b>Prerequisite:</b> Basic knowledge on Business							

### Syllabus

Unit	Course Contents	Hours
<b>I</b>	Introduction – Indian Contract Act 1872 – Meaning – Definition – Essential elements of valid contract – Kinds of Contract – Basics of E-Contract - Offer and Acceptance – Consideration	<b>15</b>
<b>II</b>	Contractual Capacity – Free Consent – Legality of object and consideration – Void Agreements - Contingent Contract – Performance of contract – Quasi Contract – Discharge of contracts – Remedies for breach of contract.	<b>15</b>
<b>III</b>	Contract of Indemnity and Guarantee- Contract of Bailment and Pledge – Contract of agency	<b>15</b>
<b>IV</b>	Contract of Sale of Goods – Conditions and Warranties – Transfer of Property in Goods – Performance of Contract of sales – Remedial measures	<b>15</b>
<b>V</b>	Indian Partnership Act 1932 – Meaning, Nature – Partnership Deed – Registration – Types of partners – Rights and duties of partners – Dissolution of partnership-An Overview of Limited Liability Partnership Act 2008 - Need – salient features of LLP – Nature and scope of LLP Act 2008 – Agreements.	<b>15</b>
<b>Total</b>		<b>75</b>

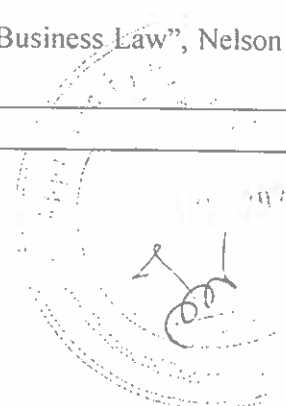
#### Text Book

1. N.D.Kapoor, “Business Laws” Sultan Chand and Sons, New Delhi, 5<sup>th</sup> Edition ,2014.

#### Reference Books

1. M.C.Kuchaal “Mercantile Law” Sultan Chand and Sons, New Delhi, 6th Edition, 2013.
2. R.S.N.Pillai and Bagavathi “Business Law” S.Chand and Company, New Delhi, 3rd Edition , 2014.
3. Akileshwar Pathak, “Legal Aspects of Business”, McGraw Hill Education India Private Ltd., New Delhi, 6th edition, 2016.
4. Richard Schaffer, Filiberto Agusti, Bevertey Earle “International Business Law”, Nelson Educational Limited, Canada, First Indian Reprint 2011.

**Focus of Course :-** Employability



**e-Resources/e-Content URL :**

- You tube Videos: <https://www.youtube.com/watch?v=Yd1Vu40eqT8>
- [//www.youtube.com/watch?v=nuq76zCeQMw](https://www.youtube.com/watch?v=nuq76zCeQMw)

**Course Designer:**

Mr.K.Loganathan

Assistant Professor, Dept. of B.Com(PA)

**BoS - Chairman**

Dr.I.Siddiq

Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To acquire the knowledge of the legal environment pertaining to business	K2
CO2	To understand the relevance of business laws to economic, political and social context	K2
CO3	To identify the fundamental legal principles behind contractual agreements	K3
CO4	To acquire problems solving techniques and to be able to present coherent, concise legal arguments	K2

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	M	S	S	S	S	S
CO2	L	S	S	S	M	S	S	S	S	S
CO3	S	M	S	S	S	S	M	S	S	S
CO4	S	S	M	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



### SEMESTER – II

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BMAGAG0	Allied – 2	Business Mathematics	Application	60	-	-	4
<p><b>Preamble:</b> To facilitate the learners to apply laws of set in real problems, Cramer's rule for solving equation ,role of matrix in input-output analysis and to deal with different types of annuities</p>							
<p><b>Prerequisites:</b> Basic knowledge of set theory and mathematics of finance from HSC level.</p>							

#### Syllabus

Unit	Course contents	Hours
I	<b>Set theory:</b> Definition – types of sets – set operations - Laws and properties of sets (without proofs)-Verification using Venn diagram only -Principle of inclusion and exclusion statement- problems only- Cartesian Product.	12
II	<b>Matrices:</b> Definition of matrix – types of matrix – matrix operations <b>Determinants:</b> Solving simultaneous equations in 3 variables using Cramer's rule-	12
III	<b>Inverse of a matrix:</b> Definition- Inverse of a matrix- finding inverse of 3x3, 2x2 non-singular matrices- solving simultaneous equations in 2 or 3 unknowns using inverse method	12
IV	<b>Mathematics of Finance:</b> Simple Interest and Compound Interest - Effective Rate and Nominal Rate Of Interest	12
V	<b>Depreciation</b> – Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due – Amount of an Immediate Annuity – Amount of an Annuity Due - problems only.	12
<b>Total</b>		<b>60</b>

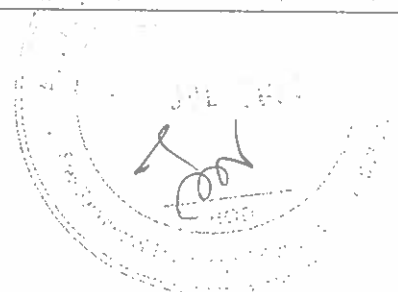
#### Text Book:

1. P.A.Navaneethan, Business Mathematics and Statistics, Jai Publishers, 2015 .  
UNIT I :[Page No: 104-142]  
UNIT II :[Page No: 147-175]  
UNIT III :[Page No:180-187]  
UNIT IV :[Page No: 43-64]  
UNIT V :[Page No 65-75]

**Theory - 20% , Problems - 80%**

#### Reference Book(s):

- 1.P.R. Vittal, Business Mathematics, Margham Publications, 2004
- 2.S.P Rajagopalan, R. Sattanathan, Business Mathematics , Tata MC Graw Hill Education, Private Limited, 2010
- 3.Amct Kumar, NBanerjee, Business Mathematics, BS Publication, 2012
- 4.Quazi Zameeruddin , V.K.Khanna , S.K. Bhambri, Business Mathematics, Vikas





publication, 1999.	
<b>Learning Methods (*):</b> • Assignment/Seminar/ Self-Study/etc.,	
<b>Focus of Course: Entrepreneurship</b> (Employability/Entrepreneurship/Skill Development)	
<b>e-Resource/e-Content URL:</b> <a href="http://youtube.com/watch?v=s4cJFW8sV9Y">http://youtube.com/watch?v=s4cJFW8sV9Y</a>	
<b>Course Designer</b> Dr. A.Palanisamy <i>A. Palanisamy</i> Assist. Professor, Dept. of Mathematics	<b>BoS Chairman</b> <i>R. Senthil Amutha</i> R.Senthil Amutha Head, Dept. of Mathematics

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
CO1	Apply set inclusion Principle to real problems	K3
CO2	Illustrate Cramer's rule in solving equations	K3
CO3	Apply Matrix theory in solving simultaneous linear equations	K3
CO4	Describe Maths of finance in Business	K2
CO5	Enumerate different types of annuities	K1

**Mapping with Program Outcomes and Program Specific Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S	M	M	M	M	M
CO2	L	S	M	S	M	M	S	L	M	M
CO3	M	M	M	M	M	S	M	S	S	S
CO4	M	S	L	S	M	M	S	S	S	S
CO5	M	S	M	S	M	S	S	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER- II**

[Common for B.Com, B.Com(CA), B.Com (PA), B.Com (ABA) and B.Com (BPS)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
18DHE2V20	Value Based Course - 2	Value Education & Human Rights	Concept	30	-	-	2
<p><b>Preamble :</b> கல்வியின் உன்னத நோக்கத்தையும் வாழ்வியல் நெறிகளையும் கற்பித்தல் - நாட்டின் சுதந்திர போராட்ட வரலாற்றை கற்பித்து தேசிய நலனில் விழிப்புணர்வையும் தேசப்பற்றையும் ஏற்படுத்துதல் - இந்திய அரசியல் சட்டத்தையும் மனித உரிமையும் தெரிந்த நல்ல குடிமகனாக்குதல்.</p>							
<p><b>Prerequisite</b></p> <ul style="list-style-type: none"> <li>மேனிலைப்பள்ளி முடிய கற்றவற்றைப் பகுத்து தொகுத்து ஆராயும் போக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.</li> <li>மானிட மதிப்புகளை உணரும் கையிலும், போட்டித்தேர்வுகளைத் தீர்க்கும் நிலையிலும், நாட்டுப் பற்றை வளர்க்கும் வகையிலும் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.</li> </ul>							

**Syllabus**

Unit	Course contents	Hours
I	கல்வி-வரையரை - கல்வியின் நோக்கம்- வாழ்வியல் நெறிகள்- குடும்ப உறவின் உன்னதம், கலாச்சாரத்தின் அவசியம், சமுதாயத்தில் தனி மனிதனின் பங்கு, முழுமையாக வாழும் கலை.	06
II	இந்திய சுதந்திர போராட்ட வரலாறு - கிழக்கிந்திய கம்பெனி ஆட்சி 1757 - 1858 - கம்பெனியின் வன்முறை கொடுமைகள் - பிரிட்டிஷ் அரசின் நேரடி ஆட்சி - சிப்பாய் கலகம் - இந்தியர்களின் புரட்சிப் போராட்டம் - ஜாலியன் வாলা பாஹர் படுகொலை - மக்கள் ஒத்துழையாமை இயக்கம்.	06
III	இந்திய அரசியல் சட்டம் - தோற்றமும் அவசியமும் - இந்தியக் குடியுரிமை - சம உரிமை - சுதந்திர உரிமை - கலை, கல்வி உரிமை - சொத்துரிமை - இந்தியன் ஒவ்வொருவரின் அடிப்படைக் கடமைகளும், உரிமைகளும், சட்டங்களும்.	05
IV	காந்தியச் சிந்தனைகள் - காந்தியும் சத்தியாகிரக கொள்கையும், சர்வோதயம்- அர்த்தமும் விளக்கமும், மாணவர்களுக்கு விவேகானந்தரின் நெறிகள், அப்துல்கலாமும் மாணவர்களும்.	06
V	மனித உரிமை-வரையரை-மனித உரிமைப் பாதுகாப்புகள் - வாழும் உரிமை - சமத்துவ உரிமை- கலாச்சாரப்பாட்டு உரிமை - அரசியல், பொருளாதார உரிமை-பெண்கள் உரிமை- குழந்தைகள் உரிமை - பெண்கள் வதை - பெண்ணுரிமைகாக்கும் அமைப்புகள் - மனித உரிமைக் கழகம் - நீதிமன்றம் - பெண்கள் உரிமைப் பாதுகாப்பு.	06
<b>Total</b>		<b>30</b>
<p>பாடநூல் : I. அறவியல் கல்வியும் மனித வாழ்வியலும் - ஸ்ரீ சரஸ்வதி தியாகராஜா கல்லூரி வெளியீடு. 2018</p>		

பார்வை நூல்கள்	
1. பெண் வரலாறும் விடுதலைக்கான போராட்டமும் -	பேராசிரியர்.ப.சு.சந்திரபாபு முனைவர் இல.திலகவதி பாரதி புத்தக நிலையம் 421, அண்ணாசாலை, தேனாம்பேட்டை, சென்னை -18. முதற்பதிப்பு - 2011
2. மகாத்மா காந்தி நூல்கள் -	காந்தி நூல் வெளியீட்டுக் கழகம் அகிம்சா தருமம்வர்த்தமானன் பதிப்பகம் 21, இராமகிருஷ்ணா தெரு, தியாகராய நகர், சென்னை - 17. ஏழாம் பதிப்பு -2014
3. இந்திய விடுதலைப் போராட்ட வரலாறு -	டாக்டர் க.வெங்கடேசன் ஜெ.ஜெ.பப்ளிகேசன்ஸ் 29, கற்பக விநாயகர் காம்பிளக்ஸ் கே.பகதூர், மதுரை. மறுபதிப்பு -2002.
4. முழுமையாக வாழும் கலை -	மு.சேட்டு ஸ்ரீ சரஸ்வதி தியாகராஜா கல்லூரி வெளியீடு. 2008.

**Focus of Course:** கல்வியின் உன்னதம், மனித இன மாண்புகள், தேசியத்தின் தாக்கம், உரிமையின் மகத்துவம் ஆகியவற்றை உணரும் வகையில் எடுத்துரைக்கப்பட்டுள்ளது.

**Course Designer:**  
Dr G.Malarvizhi  
Asso. Professor, Dept. of Tamil

**BoS Chairman**  
Dr. S.Rajalatha  
HoD, Dept. of Tamil

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	கல்வியின் நோக்கம், குடும்ப உறவு, கலாச்சாரம், சமூகத்தில் தனிமனிதனின் பங்கு பற்றி அறியப்படுகிறது.	K1
CO2	இந்திய சுதந்திர போராட்ட வரலாறு மற்றும் இந்திய அரசியல் சட்டம் பற்றி அறியப்படுத்துகிறது.	K2
CO3	காந்திய சிந்தனைகள், விவேகானந்தரின் நெறிகள், அப்துல்கலாமின் மொழிகள் பற்றியும் மனித உரிமை, பெண் உரிமையின் அவசியம் பற்றியும் அறியப்படுத்துகிறது.	K3



**Preamble**

In order to promote and encourage interest in Value Education and Human rights, we, teach the noble purpose of education, life and living standards- Create patriotism and awareness in the national interest by teaching the history of the country's freedom struggle – Make a good citizen imbued with the knowledge of Indian constitution and human rights.

**Prerequisite**

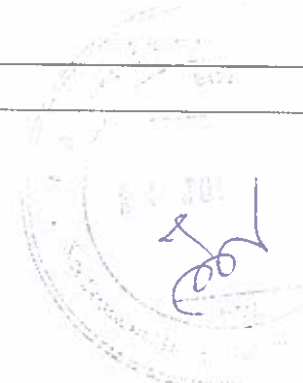
- The curriculum has been setup in the course of the classroom with the study of the lessons learned from the higher Secondary school.
- The syllabus is setup, to realize human values, to promote patriotism and to compete with competitive exams.

**Syllabus**

Unit	Course contents	Hours
I	Education – Definition –The purpose of education – Important values of life – The excellence of family and family relations – The significance and the necessity of culture – The role of individual in a society – The art of complete life.	6
II	History of Indian freedom struggle – East India Company and its rule in India 1757 -1858 – Its unlawful practices and atrocities – Direct rule by British Government – Sepoy mutiny – Indians revolt against British Raj – The massacre of Jallionwalah Bagh – Indians' non-cooperation movement. <b>Short notes:</b> Pandit Jawaharlal Nehru, Patel, Subash Chandra Bose,V.O.Chithambaram pillai, Baghat Sing.	6
III	Indian Constitution – The birth and the significance of Indian Constitution – Indian citizenship – Equality of rights – The right to freedom – Right to arts, culture and education –Right to property – Basic responsibilities of every Indian – The rights and the Acts concerned.	6
IV	Gandhian thoughts – Gandhi and his principle of Sathyagraha – Sarvodaya–concept and meaning – Swami Vivekananda and his teachings to the students – Dr. Abdul Kalam and the students.	6
V	Human rights – Definition – Classification of human rights – Rights to live – Rights to Equality – Traditional and cultural rights – Social, political and economic rights – Rights of women – Rights of children – Exploitation and cruelty to women – Organization protecting women's rights – Human rights organizations – Courts of justice – Safety of women rights.	6
<b>Total</b>		<b>30</b>

**Text Book:**

1.Ethics of life and the Great Religions of the world, Publication of Sree Saraswathi Thyagaraja College – 2018.

**Reference Books:**

1. Pen varalarum viduthalaikana poratamum	- Pro.P.S.Santhirababu Dr L.Thilagavathi Bharathi Buthaga nilayam 421, Anna street Thenampettai, Chennai -18. Muthl pathippu - 2011.
2. Mahathma Gandhi Books Agimsai Dharumam	- Gandhi Nool Vellietuk kalagam. Varthamanan Pathippagam 21, Ramakrishna Street, Thiyagaraya Nagar, Chennai - 17 7 <sup>th</sup> Pathippu -2014
3. Inthiya viduthalai poratta varalaru	- Dr K.Vengatesh J.J.Publications 29, Karpaga vinayagar complex K.Puthur, Madurai. Marupathippu - 2002.
4. Mulumaiyaga vazhum kalai	- Dr.M.Settu Sree SaraswathiThyagaraja College Publication – 2008.
<b>Focus of Course:</b> Skill Development	
<b>Course Designer:</b> Dr G.Malarvizhi Asso. Professor, Dept. of Tamil	<b>BoS Chairman</b> Dr. S.Rajalatha HoD, Dept. of Tamil

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	Define the purpose of education, role of a person in a family relationship, culture and society.	K1
CO2	Understand the history of Indian independence and the Indian constitution.	K2
CO3	Develop Gandhian ideas, Vivekananda's norms, Abdulkalam's languages, need for human rights and feminism.	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	L	S	S	L	L	L
CO2	S	M	M	L	L	S	S	L	L	L
CO3	S	S	M	L	L	S	S	L	L	L

S- Strong; L- Low; M- Medium



திறன் மேம்பாட்டு திட்டம் 2020-2021  
 மனிதவள மேம்பாட்டு மையம்  
 திட்ட தலைப்பு : மனவளக்கலையோகா  
 மொத்த அலகுகள் : 05  
 மொத்த பயிற்சி நேரம் : 50 மணி

திட்டத்தின் நொகஸகமஸ (Scheme Objective) :

ஆசை சீரமைத்தல், சினம் தவிர்ந்தல், கவலைஓழித்தல் ஆகியவற்றுக்கான அகத்தாய்வு பயிற்சிகள் மற்றும் யோகாசனங்கள் கற்றுக்கொடுத்தல் .

அலகு - I ஸ்கை யோகாவின் எளியமுறை உடற்பயிற்சி

12 Hrs

வரையறை சாத்தியக்கூறு தற்போதைய சமுதாயத்தில் இளைஞர் வல்லமையின் அவசியம் - வாழ்க்கைத் தத்துவம் - வாழ்வின் நோக்கம் - கல்விவரி இளைஞர் வல்லமை - கல்வியின் மேன்மை- யோகமும் இளைஞர் வல்லமையும்.1.1 எளியமுறை உடற்பயிற்சி 1.2 காயகல்ப பயிற்சி 1.3 பக்குவமில்லாபால் ஈர்ப்பை நிர்வகித்தல்

அலகு - II தவம்

12 Hrs

மனிதவாழ்வில் மனதின் பங்கு- மனமும் மனவளமும் மனவளத்திற்கான காரணிகள்- மனித மதிப்பு உயர்வு- நற்குணங்கள்- அகிம்சை மஉரைத்தல் - திருடாமை - சுயக்கட்டுப்பாடு- தூய்மை - மனிதகுலசேவை 38 ாட்டுப்பற்று மனநிறைவு -சமத்துவம் சகிப்புத்தன்மை- விட்டுக்கொடுத்தல் தியாகம் - மன்னித்தல்- சீரமை- நேர்மை - காலமேலாண்மை-ஐந்தொழுக்கப்பண்பாடு.

2.1 தவம் - விளக்கம் - மனஅலைச்சுழல் வேகம் - வகைகள்

2.2 ஸ்கையின் பொது மற்றும் சிறப்புத்தவங்கள் - முக்கியத்துவம்

2.3 பயிற்சிகள் - புருவமையதியானம் - கருமைய தியானம் - தண்டுவடசுத்தி - தலைஉச்சிதியானம்

அலகு - III எண்ணம் ஆராய்தல் - ஆசைசீரமைத்தல் பயிற்சி முறை

10 Hrs

மனஅமைதி மற்றும் மனஅழுத்தத்தில் உணர்வின் பங்கு- உணர்ச்சியின் வகைகள்- இலக்கு நிர்ணயித்தல்- தன்னம்பிக்கை- நினைவாற்றலின் வகைகள்- நினைவாற்றலை வளர்க்கும் நுட்பகலைகள்- வாரஸ்தஸ்துமஸபயனுமஸ- அண்மைகாலதொழில் நுட்பங்களைக் கையாளுதல்.

3.1 நினைவாற்றல் பயிற்சி-எண்ணம் ஆராய்தல் பயிற்சி

3.2 ஆசைசீரமைத்தல் பயிற்சிமுறை

அலகு - IV சினம் தவிர்ந்தல் - கவலைஓழித்தல் பயிற்சி

10 Hrs

சினம்- சினத்திற்கான காரணங்கள்- சினமும் அமைதியும் சினத்தின் தீயவிளைவுகள் சகிப்புத் தன்மையும் மன்னிப்பும்- வாழ்வின் சவால்களும் அவற்றை எதிர்கொள்ளுதலும்- சவால்களின் ஆதாரங்கள்- வெற்றியும் தோல்வியும் தோல்விகளைச் சமாளித்தல் பிரச்சினைகளைத் தீர்த்தல்- முடிவெடுத்தல்.

4.1 சினம் தவிர்ந்தல் பயிற்சிமுறை 4.2 கவலைஓழிக்கும் திறம் - பயிற்சி

அலகு - V ஆசனங்கள்

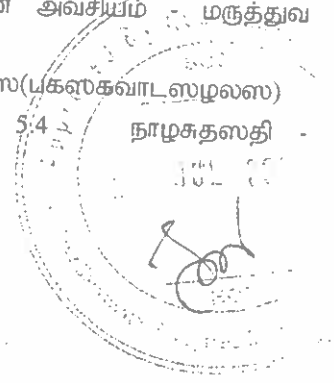
6 Hrs

உடல் நலம் - உடல் நலத்தின் அவசியம் - மனிதவளதிறன்கள் - மனிதஉடல் அமைப்பும் இயக்கமும் - நோய்கள் - நோய்களின் காரணங்கள் - நோய் தடுப்பு முறைகள் - ஐந்தின் அளவுமுறை -சமச்சீர் உணவு - உடல் நலத்திற்குஊட்டச்சத்தின் அவசியம் - மருத்துவ முறைகள் பற்றிய ஒரு பார்வை.

5.1 ரீயவணகஸகமஸ 5.2 தணஸடாசனமஸ - சகஸகராசனமஸ(புகஸ்கவாடஸமுஸஸ)

5.3 திரிகொணாசனமஸ - வகூஸராசனமஸ -பதஸமாசனமஸ 5.4

முதஸதிரைகளஸ.



பாட நூல்கள்

1. யோகமும் இளைஞர் வல்லமையும்

- உலக சமுதாய சேவா சங்கம்,  
வேதாத்திரி பதிப்பகம்,  
101,இரணியன் தெரு. ஈரோடு.  
முதல் பதிப்பு - 2015

பார்வை நூல்கள்

1. எளிய முறை உடற்பயிற்சி

- உலக சமுதாய சேவா சங்கம்,  
வேதாத்திரி பதிப்பகம்,  
101,இரணியன் தெரு. ஈரோடு.  
முதல் பதிப்பு [1983.

2. காயகல்பம்

- உலக சமுதாய சேவா சங்கம்.  
வேதாத்திரி பதிப்பகம்  
101,இரணியன் தெரு. ஈரோடு.  
முதல் பதிப்படி - 1980.

3. உணவு முறை

- உலக சமுதாய செவா சங்கம்.  
வேதாத்திரி பதிப்பகம்.  
101, இரணியன் தெரு. ஈரோடு.  
முதல் பதிப்படி - 2006.

4. Light of Yoga

- உலக சமுதாய சேவா சங்கம்,  
வேதாத்திரி பதிப்பகம்,  
101,இரணியன் தெரு,ஈரோடு.  
முதல் பதிப்படி - 2006.

திட்ட மதிப்பீட்டு முறை :

I. செய்முறை பயிற்சி :

II.வாய்மொழித் தேர்வு :

மொத்த மதிப்பெண்கள் :

75 மதிப்பெண்கள்

25 மதிப்பெண்கள்

100 மதிப்பெண்கள்

மதிப்பீட்டின் அடிப்படையில் மாணவ மாணவிகளுக்கு தேர்ச்சி பெற்றதற்கான சான்றிதழ் வழங்கப்படும்.



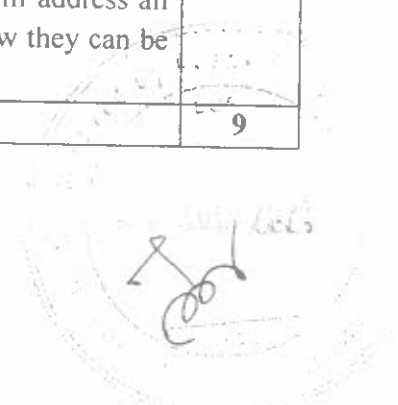
**SEMESTER – II**

[Common for B.Com, B.Com (CA), B.Com (PA), and B.Com (ABA)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21GEN2Z20	Extra Credit Course	Professional English for Commerce and Management - II	Extra Credit Course	45	-	-	4
<p><b>Preamble:</b> Develop their competence in the use of English with particular reference to the workplace situation.</p> <p><b>Prerequisite:</b> Basic Knowledge in English</p>							

**Syllabus**

Unit	Course contents	Hours
I	<p><b>COMMUNICATIVE COMPETENCE:</b></p> <p><b>Listening:</b> Listening to two talks/lectures by specialists on selected subjectspecific topics -(TED Talks) and answering comprehension exercises(inferential questions).</p> <p><b>Speaking:</b> Small group discussions (the discussions could be based on thelistening and reading passages- open ended questions.</p> <p><b>Reading:</b> Two subject-based reading texts followed by comprehensionactivities/exercises</p> <p><b>Writing:</b> Summary writing based on the reading passages.</p>	9
II	<p><b>PERSUASIVE COMMUNICATION:</b></p> <p><b>Listening:</b> Listening to a product launch- sensitizing learners to the nuancesof persuasive communication.</p> <p><b>Speaking:</b> Debates – Just-A Minute Activities</p> <p><b>Reading:</b> Reading texts on advertisements (on products relevant to thesubject areas) and answering inferential questions</p> <p><b>Writing:</b> Dialogue writing- writing an argumentative /persuasive essay.</p>	9
III	<p><b>DIGITAL COMPETENCE:</b></p> <p><b>Listening:</b>Listening to interviews (subject related)</p> <p><b>Speaking:</b>Interviews with subject specialists (usingvideo conferencing skills)</p> <p>Creating Vlogs (How to become a vlogger and use vloggingtonurtureinterests – subject related)</p> <p><b>Reading:</b>Selected sample of Web Page (subject area)</p> <p><b>Writing:</b> Creating Web Pages. Reading Comprehension: Essay on Digital Competence for Academic andProfessional Life.The essay will address all aspects of digital competence in relation to MSOffice and how they can be utilized in relation to work in the subject area.</p>	9
IV	<p><b>CREATIVITY AND IMAGINATION:</b></p>	9





	<p><b>Listening:</b> Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/Other MOOC videos on Indian academic sites E.g. <a href="https://www.youtube.com/watch?v=tpvicScuDy0">https://www.youtube.com/watch?v=tpvicScuDy0</a>)</p> <p><b>Speaking:</b> Making oral presentations through short films – subject based</p> <p><b>Speaking:</b> Making oral presentations through short films – subject based</p> <p><b>Reading:</b> Essay on Creativity and Imagination (subject based)</p> <p><b>Writing:</b> Basic Script Writing for short films (subject based) - Creating blogs, flyers and brochures (subject based)- Poster making – writing slogans/captions(subject based)</p>	
V	<p><b>WORKPLACE COMMUNICATION&amp; BASICS OF ACADEMIC WRITING:</b></p> <p><b>Speaking:</b> Short academic presentation using PowerPoint</p> <p><b>Reading and Writing:</b> Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing. Punctuation(period, question mark, exclamation point, comma, semicolon, colon,dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, andellipsis)Capitalization (use of upper case).</p>	9
<b>Total</b>		<b>45</b>
<b>Text Book(s):</b>		
1. Professional English for Commerce and Management published by TRANSCE		
<b>Reference Book(s):</b>		
1. a. Books by Penny Ur		
2.The Oxford English-English-Tamil dictionary (for pronunciation)		
<b>Focus of Course:</b> Skill Development		
<b>E-Resource/e-Content URL:</b>		
<ul style="list-style-type: none"> <li>• <a href="https://www.esolcourses.com/">https://www.esolcourses.com/</a></li> <li>• For Readers' Theatre: <a href="https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s">https://www.youtube.com/watch?v=JaLQJt8orSw&amp;t=469s</a> (the link to the performance; refer scripts by Aaron Shepherd)</li> </ul>		
<b>Course Designer</b> TRANSCE		<b>BoS - Chairman</b> Dr.I.Siddiq Head, Department of B.Com

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
CO1	Gain mastery in LSRWSkills	K1
CO2	Understand the fundamentals of grammar	K1
CO3	Apply LSRW skills and practice it	K3
CO4	Comprehend the nuances of English Language	K3



**Mapping with Program Outcomes and Program Specific Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	S	S	S	S	S	M
CO2	M	S	S	M	M	S	M	S	L	M
CO3	M	S	S	S	L	S	M	S	S	S
CO4	M	S	S	M	M	S	M	S	S	M

S- Strong; L- Low; M-Medium



**SEMESTER – III**  
**[Common for B.Com, B.Com (PA), and B.Com (ABA)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM3C10	Core - 5	Corporate Accounting-I	Application	75	-	-	5

**Preamble :** After the successful completion of the course the student should have a thorough knowledge in Corporate Accounting knowledge on the accounting practice prevailing in the corporate Environment.

**Prerequisite:** Financial Accounting –I and II

**Syllabus**

Unit	Course Contents	Hours
I	Issue of shares: at Par, Discount and Premium - Forfeiture – Reissue.	15
II	Redemption of Preference Shares –Redeemable at Par and Premium,	15
III	Final Accounts of Companies-Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration- Deferred Tax Assets and Liability - Profit Prior to Incorporation	15
IV	Valuation of Goodwill: Need –Methods: Normal Profit Method, Super profit method, Capitalization method. Valuation of Shares: Need- Methods of valuation: Net Asset Method, Yield Method, and Fair Value Method.	15
V	Liquidation of Companies - Statement of Affairs -Deficiency a/c – Liquidators Final Statement of Accounts.	15
<b>Total</b>		<b>75</b>

**Text Book :**

1. . T.S.Reddy&Murthy.A, "Corporate Accounting", Margham Publications, 6<sup>th</sup> Edition Reprint 2018

**Reference Book :-**

1. Jain &Narang, "Advanced Accounting-II", Kalyani Publications, 16<sup>th</sup> Revised Edition, Reprint 2018
2. R.L.Gupta&Radhasamy, "Advanced Accounts", M, Sulthan& Chand Publications, 16<sup>th</sup> Edition 2005, Reprint 2018
3. Dr. M.A. Arulanandam& Dr. K.S. Raman, "Advanced Accountancy", Himalayan Publication, 2018

**Note:** Distribution of marks - Theory -20%, Problems -80%

**Focus of Course :-** Employability



**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala/index.php/search>
- You Tube : <http://you tube /index.php/search>

**Course Designer**  
P.Senthilkumar  
Assistant Professor, Dept. of B.Com

**BoS - Chairman**  
Dr.I.Siddiq  
Head, Dept. of B.Com

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To recall the issue of shares and calculation of goodwill in companies	K1
CO2	To understand the knowledge and techniques of Redemption of Preference Shares and Debentures	K2
CO3	To apply the knowledge of preparation of Final Accounts of Companies	K3
CO4	To apply the knowledge of valuation of shares and Liquidation of Companies	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



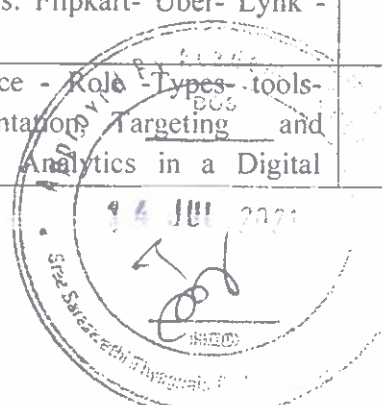
**SEMESTER – III**

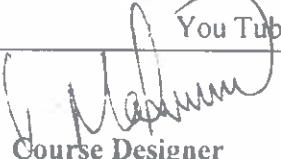

**[Common for B.Com, B.Com (PA) , B.Com (ABA) & B.Com (BPS) Programmes]**

Course	Type	Course Name	Category	Lecture	Tutorial	Practical	Credit
21BBC3C20	Core – 6	Digital Marketing	Concept	75	-	-	5
<b>Preamble :</b> To enlighten the student's knowledge on digital marketing.							
<b>Prerequisite:</b> Basic knowledge of the digital marketing and its application in business.							

**Syllabus**

Unit	Course contents	Hours
<b>I</b>	<b>Marketing:</b> Definition of Market and Marketing- Importance - Objectives – Functions – Marketing and Selling –Modern Marketing Concepts – Digital marketing -Importance-Merits and Demerits- Process – Channels-Strategy– Pillars of Digital Marketing-Digital Marketing platforms- Organic and Paid DigitalMarketing - Traditional Marketing Vs Digital Marketing-Digital Marketing Manager: Role -Functions- Key terms and concepts.	<b>15</b>
<b>II</b>	<b>Digital Marketing Optimization:</b> Meaning-Need-Tools-Digital Engagement-Need for Digital Customer Engagement- Customer Centricity- Traffic Building-Search Engine Marketing (SEM)- Search Engine Advertising(SEA) –Search Engine Optimization(SEO) -Cost Per Click (PPC) -Cost Per Impression(CPI)-Google AdWords- Digital Marketing Budget- Digital Target Audience-Content Marketing-Corporate Blogs- Affiliate Marketing-Influencer marketing - Traffic Building - Internet traffic plan -Search Marketing methods for Traffic building -Traffic volume and quality.	<b>15</b>
<b>III</b>	<b>Social Media Marketing:</b> Meaning and significance-key terms and concepts-Social media marketing channels: Facebook marketing-Twitter marketing- LinkedIn marketing- Pinterest- Instagram –Social media tools-Content curation-Digital Marketing Campaigns -Sentiment Mining -Social Media Analytics -Social media risks and challenges - E-mail marketing -Viral marketing-Virtual marketing- Inbound marketing.	<b>15</b>
<b>IV</b>	<b>Mobile Marketing:</b> Meaning-Types -Importance- Mobile Marketing Tools - Mobile Marketing Strategy- Mobile Internet in India – M-Commerce– Mobile Advertising – Mobile Application – Mobile application Vs Mobile Site -Types of Mobile application –App stores -Mobile application optimization and marketing - Mobile Application as Marketing Channel - Gamification and Apps - Sales Tracking solutions -Fleet tracking -Edutech -Hospital management – Entertainments - Aggregator models: Flipkart- Uber- Lynk - Best Practices in Mobile Marketing	<b>15</b>
<b>V</b>	<b>Digital Marketing Analytics:</b> Meaning–Importance - Role -Types- tools- Digital Marketing Metrics -Consumer segmentation Targeting and Positioning using Online tools -Market influence Analytics in a Digital	<b>15</b>



ecosystem -Google Analytics: Set up analytics account -Setup goals -types of goals - Bounce and Bounce rate -Benefits of integrating AdWords and analytics -Measuring the performance of marketing campaigns via Google Analytics - Link tagging - Link tagging set up - Contemporary Digital Revolution- Future of Marketing - Case studies	
<b>Total</b>	<b>75</b>
<b>Text Books:</b>	
1. Rob Stokes and the Minds of Quirk, “eMarketing: The essential guide to marketing in digital world”, Quirk eMarketing (Pty) Ltd., 5 <sup>th</sup> Edition,	
2. Damian Ryan, “Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation Paperback – Import”, Kogan Page, 4 <sup>th</sup> Edition.	
<b>Reference Books</b>	
1. Dan Zarrella, “The Social Media Marketing Book (E Book)”, Published by Orielly	
2. VandanaAhuja, ”Digital Marketing”, Oxford University Press, 1 <sup>st</sup> Edition,	
3. Hanlon Annmarie , Akins Joanna , “Quickwin Digital Marketing: Answers to Your Top100 Digital Marketing Questions Paperback”, PHI	
4.MoutusyMaity, “Internet Marketing- A practical Approach in the Indian Context”, Oxford University Press, 2017.	
<b>Focus of Course:</b> Employability	
<b>E-Resource-Content URL:</b>	
<input type="checkbox"/> NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a> <input type="checkbox"/> e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a> You Tube : <a href="http://you tube /index.php/search">http://you tube /index.php/search</a>	
 <b>Course Designer</b> Dr.T.Maheswari Associate Professor, Dept. of B.Com(CA)	 <b>BoS Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome(CO)Statement	Blooms Taxonomy Knowledge Level
CO1	To familiarize students with digital marketing	K1
CO2	To understand marketing optimization in the digital platform	K2
CO3	To investigate how social media influences marketing functions	K3
CO4	To learn the techniques used in digital analytics	K3

**Mapping Course Outcomes with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

S-Strong; L-Low; M-Medium



**SEMESTER – III**



**[Common for B.Com, B.Com(CA), B.Com (PA), B.Com (ABA) and B.Com(BPS)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM3C30	Core - 7	Banking Theory Law and Practice	Concept	70	5	-	5
<p><b>Preamble:</b> The students should have the thorough knowledge on the functions of RBI, Indian banking system, significant contribution of different types of banks and important banking services for the Indian economy.</p> <p><b>Prerequisite:</b> Basic Knowledge in Banking Operations</p>							

**Syllabus**

Unit	Course Contents	Hours
I	Introduction to banking – Types of Banks – Functions - Banking Regulations Act, 1949 – Reserve Bank of India (RBI) - Organisational structure – Functions of Commercial Banks – Credit Creations of RBI – Credit Control Measures – Monetary Policy and its objectives - Relationship between RBI and Commercial Banks.	15
II	Definition of Banker and Customer – Relationship between Banker and customer – Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien– General procedure for opening a savings, current and fixed deposit Account – Special types of customers.	15
III	Negotiable Instruments: Meaning & Definition – Characteristics – Cheque – kinds – Crossing – Types –Endorsement – Types – Material Alteration – Collection and payment of Cheque – Refusal or dishonour of cheque. Bills of Exchange: Definition, characteristics and Parties involved – Bill vs Cheque.	15
IV	Non Performing Assets – Definition and Meaning - Types of Non Performing Assets - Causes – Remedies – Basel Banking Norms – Basel I, Basel II and Basel III.	15
V	Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card – E-Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS).	15
<b>Total</b>		<b>75</b>



<b>Text Book :</b> 1. E.Gordon & K. Natrajan, " Banking Theory, Law & Practice", Himalaya Publishing House, Mumbai, 24 <sup>th</sup> Revised edition, 2015.
<b>Reference Book :-</b> 1. K.P.M. Sundaram and P.N.Varshney, "Banking Law and Practice", Sultan Chand & Sons Publishing House, New Delhi, 18 <sup>th</sup> edition 2014. 2. K.C.Shekar, Lekshmy Shekar, "Banking theory and Practice" Vikas Publishing House Pvt.Ltd., 20 <sup>th</sup> edition, 2007.
<b>Focus of Course :-</b> Employability
<b>e-Resources/e-Content URL :</b> <ul style="list-style-type: none"> <li>• NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>• e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>• You Tube :<a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> <li>• Wwww. rbi.org.in</li> </ul>
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">   <b>Course Designer</b>            Mr. H.Syed Ibrahim            Assistant Professor, Dept.of B.Com         </div> <div style="text-align: center;">   <b>BoS - Chairman</b>            Dr.I.Siddiq            Head, Dept. of Commerce         </div> </div>

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge
CO1	To recall the Banking functions, Banking Regulation Act and RBI	K1
CO2	To understand the relationship between banker and customer, legal frame work and special types of customers	K2
CO3	To apply the knowledge of various Negotiable instruments	K3
CO4	To apply the knowledge of various banking activities like debit and credit cards and online services.	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	M	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – III**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BMAGAI0	Business Statistics	Allied	50	10	-	4
<b>Preamble:</b> To facilitate the learner to have deep knowledge and importance of various measures of central tendency & Dispersion, Index numbers and Correlation Regression Analysis.						
<b>Prerequisite:</b> Basic knowledge of statistics taught at HSC level						

**Syllabus**

Unit	Course contents	Hours
I	Measures of central Tendency – Mean, Median, Mode, H.M, G.M – problem (except step deviation method).	12
II	Measures of Dispersion: Range, Q.D, S.D, C.V, Measures of skewness – Pearson’s coefficient of skewness, Bowleys coefficient of skewness.	12
III	Index numbers - Weighted and Unweighted Index numbers – Cost of living Index number - Ideal index number – Laspeyre’s, Paasche’s, Fisher’s, Marshal – Edgeworth, Bowley’s, Kelley’s index numbers.	12
IV	Correlation: Definition Types of correlation, Karl Pearson’s correlation – Rank correlation – Definition, calculation of rank correlation coefficient, when ranks are not repeated.	12
V	Regression: - Definition -, Regression coefficients – Regression lines – uses - simple problems.	12
<b>Total</b>		<b>60</b>

**Text Book:**

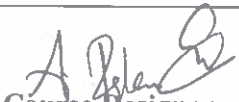

- P .A. Navaneethan, Business Mathematics and Statistics, Jai Publishers, May 2014  
 Unit I :Chapter 7 [Page No 159-183,190-263]  
 Unit II :Chapter 8 [Page No 305-310,325 – 338, 360 -368,396-416]  
 Unit III :Chapter 10 [Page No 444-456,467- 484]  
 Unit IV :Chapter 12 [Page No 503-522]  
 Unit V :Chapter 13 [Page No 540- 554,563 - 569]

**Theory - 20% , Problems - 80%**

**Reference Book(s):**

- P.R. Vittal, Mathematical Statistics, Margham Publications , 2004.
- Gupta, S.C., Kapoor, V.K., “Elements of Mathematical Statistics”, Sultan Chand & Sons, New Delhi.
- Gupta C.B, Vijay Gupta, “An introduction to Statistical Methods”, Vikas publishing house private limited.
- R.S.N.Pillai, Bagavathi, Statistics theory & Practice, S. Chand company PVT Ltd, New Delhi , Reprint 2015.
- G.C.Beri, Business Statistics, The McGraw-Hill Companies,2009.

**Learning Methods (\*):**

• Assignment/Seminar/Self-Study/etc.,	
<b>Focus of Course: Entrepreneurship</b>	
<b>e-Resource/e-Content URL:</b> <a href="http://youtube.com/watch?v=6tevNMK22y8">http://youtube.com/watch?v=6tevNMK22y8</a>	
 <b>Course Designer</b> Dr. A. Palanisamy Assistant Professor, Dept. of Mathematics	 <b>BoS Chairman</b> R. Senthil Amutha Head, Dept. of Mathematics

Course Outcomes (COs)		
On successful completion of this course the students will be able to		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO 1	To learn various measures of central tendency and dispersion, correlation, regression	K1
CO 2	To relate knowledge of statistics and their uses	K1
CO 3	To compare the concept of correlation, regression	K2
CO 4	To solve the problems in measures of central tendency, dispersion	K3
CO 5	To apply these concepts in real life situations	K3

#### Mapping the Programme Outcomes

Cos/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	S	S	S	S	S	S	S	S
CO2	L	S	S	S	M	S	M	S	S	S
CO3	M	S	S	S	S	S	M	S	S	S
CO4	M	S	S	S	S	S	S	S	S	S
CO5	M	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium

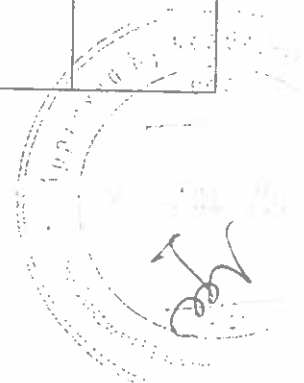




**SEMESTER – III**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM3S10	Skilled Based Course -1	Commerce Practical	Application	-	-	60	2
<p><b>Preamble :</b> It enables the students to gain knowledge on the organizational structure of a company, PAN Application form, Form 16, online transactions and Social net working websites.</p> <p><b>Prerequisite:</b> Nil</p>							

**Syllabus**

Unit	Course Contents	Hours
	<p><b>Banking Procedures</b></p> <p>a) Fill the application for opening a bank account</p> <p>b) Fill up forms:</p> <ul style="list-style-type: none"> <li>• Pay in slip for deposits</li> <li>• Withdrawal slip</li> <li>• Challan for taking demand draft</li> <li>• Fixed deposits and Recurring deposit forms.</li> <li>• Fill the jewel loan application form</li> <li>• Fill the personal loan application form</li> </ul> <p><b>E-Banking</b></p> <ul style="list-style-type: none"> <li>• Fill the application form for opening online account</li> <li>• Significance of debit and credit cards</li> </ul> <p><b>Educational loan</b></p> <ul style="list-style-type: none"> <li>• Fill up the form for obtaining educational loan</li> </ul> <p><b>Preparation of feasibility report and obtaining bank loan</b></p> <p>Prepare feasibility report to obtain a loan from a bank for starting new business</p> <p><b>Working capital financing:</b></p> <ul style="list-style-type: none"> <li>• Fill up the application form for getting the Working capital finance</li> </ul> <p><b>Stock Exchange:</b> Fill up the share application form Fill up the share transfer application form</p> <p><b>Organization Chart</b></p> <ul style="list-style-type: none"> <li>- Prepare an organization chart for a public limited company</li> </ul> <p><b>Curriculum vitae</b></p> <ul style="list-style-type: none"> <li>- Prepare curriculum vitae to apply for various posts.</li> </ul>	60



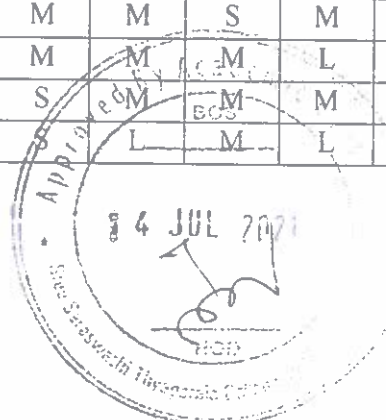
<b>PAN card</b> -Fill up the PAN Application Form <b>Filing of Income tax Returns</b> -Computation of tax liability and Filling up of <b>Form 16, ITR -1 to 7</b> <b>Online Transactions</b> Visit the website relating to online reservation. Collect and present the information relating to; - Online bus ticket reservation - Online railway ticket reservation - Online airways ticket reservation <b>Purchase</b> -Visit the Social networking Websites and make a purchase order	<b>Total</b>	<b>60</b>
<b>Note:</b> The Syllabus will have 100 % Practical		
<b>Focus of Course :-</b> Employability		
<b>e-Resources/e-Content URL :</b>		
<ul style="list-style-type: none"> <li>• NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>• e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>• You Tube :<a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> </ul>		
 <b>Course Designer</b> Dr. K.Kumaran Associate Professor, Dept.of B.Com	 <b>BoS- Chairman</b> Dr.I.Siddiq Head, Dept.of Commerce	

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge
CO1	Remember the organizational structure of a company	K1
CO2	Understand the PAN Application form and Form 16	K2
CO3	Application of online transactions	K3
CO4	Analyze the Social net working websites	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	L	M	M	S	M	M
CO2	S	M	S	M	L	M	M	M	L	L
CO3	M	S	S	M	M	S	M	M	M	L
CO4	S	S	S	M	L	S	L	M	L	L

S – Strong; L – Low; M – Medium



**SEMESTER – III**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
19BCM3N10	NME - I	Practical Banking	Application	30	-	-	2

**Preamble :** Understand the basic ideas and latest development of banking activities

**Prerequisite:** Fundamental Knowledge on Banking

**Syllabus**

Unit	Course Contents	Hours
I	Indian Banking System – Structure – RBI - Functions – Commercial Banks –Rural banks – Cooperative Banks-Ombudsman – Organisation structure	6
II	Real time examples and Case studies discussion on Endorsement and Crossing of Cheques	6
III	Pay in slip – Demand Draft applications and preparation of demand drafts –online / off line filling up of account opening forms of time and demand deposits.	6
IV	Banking Services: ATM, Credit Card, Debit Card, Rupay Card – E-Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –	6
V	Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS).	6
<b>Total</b>		<b>30</b>

**Text Book :**

1. E.Gordon & K. Natrajan, “ Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai, 24<sup>th</sup> Revised edition, 2015.

**Focus of Course :-** Employability

**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube :<http://you tube /index.php/search>
- [www.rbi.org.in](http://www.rbi.org.in)

**Course Designer**  
Mr. H.Syed Ibrahim  
Assistant Professor, Dept.of B.Com

**BoS –Chairman**  
Dr.I.Siddiq  
Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge</b>
<b>CO1</b>	To know the recent development in e banking system.	<b>K1</b>
<b>CO2</b>	To understand the functions of commercial banks	<b>K2</b>
<b>CO3</b>	To know the different banking services to the society.	<b>K3</b>
<b>CO4</b>	To apply knowledge on E-Banking in real time activities	<b>K4</b>

**Mapping with Program Outcomes and Program Specific Outcomes:**

<b>COs / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO2</b>	M	M	M	M	M	M	M	M	M	M
<b>CO3</b>	S	S	S	S	S	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – III**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM3N10	Basic Tamil	Basic Tamil Paper I	27	-	-	2

**Preamble:** தமிழ்மொழியை அறிமுகம் செய்து தமிழ் எழுத்துக்களின் சிறப்பு, தமிழர் பண்பாடு, தமிழ் இலக்கியங்களை அறிமுகம் செய்து, மொழியைப் புரிந்து கொள்வதற்கும், மடல் எழுதுவதற்கும் அடிப்படைத்தமிழ் வழி பயிற்சி அளிக்கப்படுகின்றது.


**Prerequisite:**

- தமிழ்மொழி கற்காத பிறமொழி கற்ற மாணவர்களுக்குத் தமிழ் எழுத்துக்களின் அறிமுகத்தை ஏற்படுத்தும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் மக்களின் பண்பாடுகளை அறியும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- பிழையின்றிப்பேச, எழுத பயிற்சி அளிக்கப்படுகிறது.

**Syllabus**

Unit	Course contents	Hours
I	அலகு I தமிழ் எழுத்துக்கள் அறிமுகம் - உயிர், மெய், உயிர்மெய், ஆய்தம், குறில், நெடில் வேறுபாடு, எழுத்துப்பயிற்சி மற்றும் உச்சரிப்பு	06
II	அலகு II திணை, பால், எண், இடம், காலம்	06
III	அலகு III சேர்த்தெழுதுக, பிரித்தெழுதுக, பொருத்துக	04
IV	அலகு IV பெயர்ச்சொல், வினைச்சொல் வகைகள்	05
V	அலகு V குறிப்புகளைக் கொண்டு கதை எழுதுதல், வாசிப்புப் பயிற்சியளித்தல்	06
<b>Total</b>		<b>27</b>

**Course Designer**  
Dr. M.Malarvizhi  
Associate Professor, Dept. of Tamil

  
**BoS - Chairman**  
Dr.S.Rajalatha  
Head, Dept. of Tamil

**Course Outcomes (COs)**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	தமிழ் எழுத்துக்களை அடையாளப்படுத்துதல்	K1
CO2	தமிழ்ச்சொற்கள், வாக்கிய அமைப்பு, அடிப்படை இலக்கணப் பிழைகள் ஆகியவற்றை உணரவைத்தல்.	K2
CO3	கதை, பாடல்களின் கருத்துணர்தல்	K3



**Mapping with Program Outcomes and Program Specific Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M	S	M	M	M	L
CO2	S	S	M	M	M	S	M	M	M	L
CO3	S	S	M	M	M	M	S	M	M	L


S- Strong; L- Low; M-Medium



**SEMESTER – III**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM3N20	Advanced Tamil	Advanced Tamil Paper I	27	-	-	2
<p><b>Preamble:</b> சிறப்புத்தமிழின் வழியாக இலக்கிய வடிவங்கள், வாழ்வியல் விழுமியங்கள் கற்பிக்கப்படுகின்றன.</p> <p><b>Prerequisite:</b></p> <ul style="list-style-type: none"> <li>பத்தாம் வகுப்பு வரை தமிழைக் கற்ற மாணவர்களுக்குத் தமிழ் மொழியின் சிறப்பினை இலக்கியங்கள் எடுத்துக்காட்டும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.</li> <li>இலக்கிய ஆளுமைகளின் சமூக வெளிப்பாடுகளை அறியும் நோக்கில் சிறப்புத்தமிழ் பாடப்பகுதி அமைக்கப்பட்டுள்ளது.</li> <li>பிழையின்றிப் பேச, எழுத பயிற்சி அளிக்கப்படுகிறது.</li> </ul>						

**Syllabus**

Unit	Course contents	Hours
I	<p><b>அலகு I</b> இக்கால இலக்கியங்கள் - புதுக்கவிதைகள் அப்துல்ரகுமான் - குருடர்களின் யானை வைரமுத்து - சிறுமியும் தேவதையும் த.பழமலய் - அடிமாடுகள் சல்மா - தவிப்பு ஜென்கவிதைகள் - பெயரற்ற யாதீர்கள்</p>	06
II	<p><b>அலகு II</b> சிற்றிலக்கியம் - முதல் பத்துப்பாடல்கள் அற்புதத்திருவந்தாதி</p>	03
III	<p><b>அலகு III</b> பக்தி இலக்கியம் - திருக்குறிப்புத் தொண்டர் நாயனார் பெரியபுராணம் - புராணம் நாலாயிரத்திவ்யப்பிரபந்தம் - திருப்பாணாழ்வார் - அமலனாதிபிரான் (முதல் ஐந்து பாடல்கள்)</p>	07
IV	<p><b>அலகு IV</b> சிறுகதைகள் விசாலாட்சி - வருடப்பிறப்பு ஜெயமோகன் - அப்பாவும் மகனும் தமிழ்ச்செல்வன் - வெயிலோடுபோய்</p>	06
V	<p><b>அலகு V</b> மொழிபெயர்ப்பு ( ஆங்கிலத்திலிருந்து தமிழுக்கு), அலுவலகக் கடிதங்கள்</p>	05
<b>Total</b>		27
<p><b>Course Designer</b> Dr. Radhika Lakshmi Associate Professor, Dept. of Tamil</p>		<p align="right">   <b>BoS - Chairman</b>            Dr.S.Rajalatha            Head, Dept. of Tamil         </p>

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	புதுக்கவிதைகளின் சிறப்புகளைக் கவிஞர்களின் கவிதைகள் வழி உணர்த்தல்.	K1
CO2	சிறுநிலக்கியங்களின் சிறப்புகளையும் புனைகதைகளையும் விரித்துரைத்தல்.	K2
CO3	மொழிபெயர்ப்பின் சிறப்புகளை எடுத்துரைத்தல். கடிதம் எழுதப் பயிற்றுவித்தல்	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	M	M	M	M
CO2	S	S	M	M	M	M	S	S	M	M
CO3	S	M	S	S	S	S	M	M	S	M

S- Strong; L- Low; M-Medium

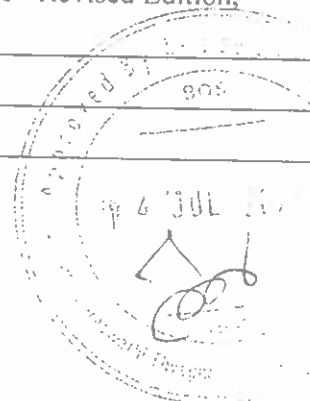


**SEMESTER – IV**  
**[Common for B.Com, B.Com (PA) and B.Com (ABA)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM4C10	Core -8	Corporate Accounting-II	Application	75	-	-	5
<b>Preamble :</b> After the successful completion of the course the student should have a thorough knowledge on the Advanced Accounting Practice prevailing in the Corporate environment.							
<b>Prerequisite:</b> Corporate Accounting - I							

**Syllabus**

Unit	Course Contents	Hours
I	Amalgamation – Absorption-Internal Reconstruction	15
II	Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets.	15
III	Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet- Rebate on Bills Discounted.	15
IV	Insurance Company accounts: Life Insurance Company –Revenue A/c and Balance sheet.	15
V	Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards 1 to 10 – International Financial Reporting Standards (Theoretical Aspects only)	15
<b>Total</b>		<b>75</b>
<b>Text Book :</b>		
1. T.S.Reddy&Murthy.A, “Corporate Accounting”, Margham Publications, 6 <sup>th</sup> Edition Reprint 2018		
<b>Reference Book :-</b>		
1. R.L.Gupta&Radhasamy, “Advanced Accounts”, M, Sulthan& Chand Publications, 16 <sup>th</sup> Edition 2005, Reprint 2018		
2. Dr. M.A. Arulanandam& Dr. K.S. Raman, “Advanced Accountancy”, Himalayan Publication, 2018		
3. Jain &Narang, “Advanced Accounting-II”,Kalyani Publications, 16 <sup>th</sup> Revised Edition, Reprint 2018.		
<b>Note:</b> Distribution of marks - Theory -20%, Problems -80%		
<b>Focus of Course :-</b> Employability		



**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube : <http://you tube /index.php/search>

**Course Designer**  
P.Senthilkumar   
Assistant Professor, Dept. of B.Com

**BoS - Chairman**  
Dr.I.Siddiq   
Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge
CO1	To understand about Amalgamation, Absorption, Internal and External Reconstruction.	K1
CO2	To apply the knowledge of Holding Company Accounts	K2
CO3	To apply the knowledge of Banking and insurance Company Accounts	K3
CO4	To apply the knowledge of Statements of Accounts for Electricity Companies	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – IV**

[Common for B.Com, B.Com (PA), and B.Com (ABA) Programmes]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM4C20	Core -9	Company Law and Secretarial Practice	Concept	75	-	-	5
<b>Preamble:</b> The students should have the thorough knowledge on the company law procedures, director's activities and responsibilities, company winding-up and procedures.							
<b>Prerequisite:</b> Business Organisation and Management							

**Syllabus**

Unit	Course Contents	Hours
<b>I</b>	Introduction of Companies Act 1956 – Highlights of Companies Act 2013 –Types and Formation of Companies–Certification of Incorporation– Commencement of Business– Memorandum of Association– Purpose– Alteration of Memorandum–Articles of Association–Contents– Alteration of Articles of Association–Relationship between Articles and Memorandum of Association.	<b>15</b>
<b>II</b>	Prospectus–Definition and Contents–Deemed Prospectus–Misstatement in Prospectus– Doctrine of Ultra Vires–Doctrine of Indoor Management.	<b>15</b>
<b>III</b>	Key managerial Personnel–Directors–Qualifications and Powers–Duties and Liabilities– Appointment and Removal–Company Secretary–Qualifications–Appointment and Removal – Position of a Company Secretary– Duties and Liabilities of a Company Secretary.	<b>15</b>
<b>IV</b>	Company Meetings – Proxy – Quorum – Chairman – Duties of a Company Secretary regarding Company Meetings– Notice– Agenda– Minutes.	<b>15</b>
<b>V</b>	Corporate Windingup –Modes of Windingup–Compulsory Windingup by the Court – Voluntary Windingup.	<b>15</b>
<b>Total</b>		<b>75</b>
<b>Text Book:</b>		
I. N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons publications, New Delhi, 29 <sup>th</sup> Edition 2013.		
<b>Reference Book :-</b>		
1. Taxman, "Companies Act 2013 with rules", Taxman Publications (p) Ltd.		
2. The Companies Act 2013, The Institute of Company Secretaries of India, Kluwer India(p)Ltd.		
3.M C.L.Bagaril Asok. K, "Company Law", Vikas PublishingHouse, 12 <sup>th</sup> Edition, 2013.		
4.M. C. Kuchhal," A Text Book of Company Law", Mahavir Publications, Edition-2015.		
<b>Focus of Course :-</b> Employability		

**e-Resources/e-Content URL :**

- [www.dphu.org/uploads/attachements/books/books\\_3498\\_0.pdf](http://www.dphu.org/uploads/attachements/books/books_3498_0.pdf)

**Course Designer:**

S. Madheswaran  
Assistant Professor, Dept. of B.Com (PA)

BoS - Chairman  
Dr.I.Siddiq  
Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy
CO1	To understand the basic concepts relating to Company Law 2013	K1
CO2	To gain the knowledge of provisions and process relating for company formations	K2
CO3	To study the role of key personnel under the Companies Act 2013	K3
CO4	To gain the knowledge of different secretarial activities of companies and To know the different types and process of winding- up and CSR activities of companies.	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	M	S	S	M	M	M
CO2	S	M	S	S	S	S	M	S	S	S
CO3	M	S	M	M	M	M	S	M	M	M
CO4	S	M	M	M	M	S	M	M	M	M

S - Strong; L - Low; M - Medium

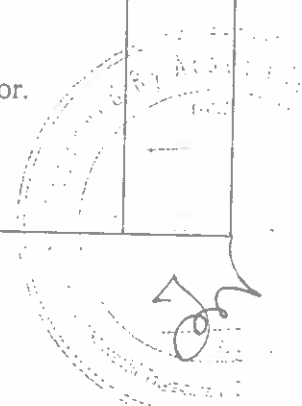


**SEMESTER – IV**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM4C30	Core -10	Computer Application Practical –I	Application	-	-	75	4
<b>Preamble :</b> The students should have the thorough knowledge on the Ms-Office							
<b>Prerequisite:</b> Fundamental concepts of computer science taught at Higher Secondary Level & Bridge Course							

**Syllabus**

S.No	Course content	Hours																																														
<b>MS WORD</b>																																																
<b>I</b>	1. Type chairman's speech / Auditor's report / Minutes / Agenda and perform the following operations: Bold, Underline, Font size, Style, Background colour, Text colour, Line Spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.	5																																														
	2. Prepare a class time table and perform the following operations: Inserting the table, Data entry, Alignment of Rows and Columns, Inserting and Deleting the rows and columns and Change of Table Format.	5																																														
	3. Prepare a Shareholders meeting letter for 10 members using mail merge operation	5																																														
<b>MS EXCEL</b>																																																
<b>II</b>	1. Enter the following data in excel sheet	5																																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>State</th> <th>Qtr1</th> <th>Qtr2</th> <th>Qtr3</th> <th>Qtr4</th> <th>Qtr Total</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Kerala</td> <td>2020</td> <td>2400</td> <td>2100</td> <td>3000</td> <td></td> <td>15</td> <td></td> </tr> <tr> <td>Karnataka</td> <td>1100</td> <td>1300</td> <td>1500</td> <td>1400</td> <td></td> <td>20</td> <td></td> </tr> <tr> <td>Tamil Nadu</td> <td>3000</td> <td>3200</td> <td>2600</td> <td>2800</td> <td></td> <td>17</td> <td></td> </tr> <tr> <td>UP</td> <td>1800</td> <td>2000</td> <td>2200</td> <td>2700</td> <td></td> <td>15</td> <td></td> </tr> <tr> <td>Rajasthan</td> <td>2100</td> <td>2000</td> <td>1800</td> <td>2200</td> <td></td> <td>20</td> <td></td> </tr> </tbody> </table> <p>Total average</p> <p>(a) Apply Formatting as follow:</p> <ol style="list-style-type: none"> <li>i. Title in TIMES NEW ROMAN</li> <li>ii. Font Size - 14</li> <li>iii. Remaining text - ARIAL, Font Size -10</li> <li>iv. State names and Qtr. Heading Bold, Italic with Gray Fill Color.</li> <li>v. Numbers in two decimal places.</li> <li>vi. Qtr. Heading in center Alignment.</li> <li>vii. Apply Border to whole data.</li> </ol>		State	Qtr1	Qtr2	Qtr3	Qtr4	Qtr Total	Rate	Amount	Kerala	2020	2400	2100	3000		15		Karnataka	1100	1300	1500	1400		20		Tamil Nadu	3000	3200	2600	2800		17		UP	1800	2000	2200	2700		15		Rajasthan	2100	2000	1800	2200	
State	Qtr1	Qtr2	Qtr3	Qtr4	Qtr Total	Rate	Amount																																									
Kerala	2020	2400	2100	3000		15																																										
Karnataka	1100	1300	1500	1400		20																																										
Tamil Nadu	3000	3200	2600	2800		17																																										
UP	1800	2000	2200	2700		15																																										
Rajasthan	2100	2000	1800	2200		20																																										





- (b) Calculate State and Qtr. Total  
 (c) Calculate Average for each quarter  
 (d) Calculate Amount = Rate \* Total.

2. Enter the Following data in ExcelSheet

1	Roll No	Name	Tamil	English	Maths	Accounts	Commerce	Grade
2	1001	Sachin	89	78	87	76	93	
3	1002	Suresh	65	87	56	74	71	
4	1003	Rahul	71	48	41	61	41	
5	1004	Kumar	86	81	69	83	89	
6	1005	Raja	56	66	46	86	76	

- (a). Apply data validation rule to enter the marks.  
 (b). Calculate the Average use of Relative and Absolute Cell referencing.

10

- a) Calculate Total, Average, Result and Ranking by using arithmetic and logical functions and Sorting.  
 b) Calculate the grade of these students on the basis of following guidelines:

If Marks	Then Grade
$\geq 80$	A+
$\geq 60 < 80$	A
$\geq 50 < 60$	B
$\geq 40 < 50$	C
$< 40$	F

- Point the above condition by the use of Conditional Formatting  
 b) Draw a bar graph representing the marks scored by each student separately.

3. Enter the Following data in ExcelSheet

Salesman		Sales in (Rs.)				Total	Commission
1	No.	Qtr1	Qtr2	Qtr3	Qtr4		
2	S001	5000	8500	12000	9000		
3	S002	7000	4000	7500	11000		
4	S003	4000	9000	6500	8200		
5	S004	5500	6900	4500	10500		
6	S005	7400	8500	9200	8300		
7	S006	5300	7600	9800	6100		

5

- a) Calculate the commission earned by the salesmen on the basis of following Candidates:

**If Total Sales Commission**

- $< 20000$   
 $> 20000$  and  $< 25000$   
 $> 25000$  and  $< 30000$   
 $> 30000$  and  $< 35000$

0% of sales

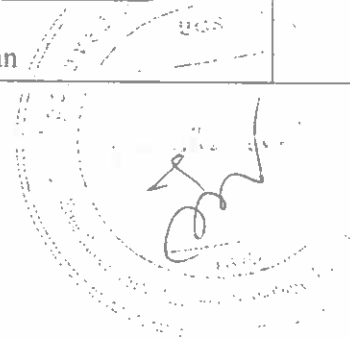
4% of sales

5.5% of sales

8% of sales



<p><math>\geq 35000</math></p> <p>11% of sales</p> <p>The total sales are sum of sales of all the four quarters.</p> <p>b) Create a pivot table</p>																															
<p>4. A company XYZ Ltd. pays a monthly salary to its employees which consists of basic salary, allowances &amp; deductions. The details of allowances and deductions are as follows:</p> <p><b>Allowances</b></p> <ul style="list-style-type: none"> <li>• HRA Dependent on Basic pay <ul style="list-style-type: none"> <li>30% of Basic if Basic <math>\leq 10000</math></li> <li>25% of Basic if Basic <math>&gt; 10000</math> &amp; Basic <math>\leq 30000</math></li> <li>20% of Basic if Basic <math>&gt; 30000</math></li> </ul> </li> <li>• DA Fixed for all employees, 30% of Basic</li> <li>• Conveyance Allowance Rs. 500/- if Basic is <math>\leq 10000</math> Rs. 750/- if Basic <math>&gt; 10000</math> &amp; Basic <math>\leq 30000</math> Rs. 1000 if Basic <math>&gt; 30000</math></li> <li>• Entertainment Allowance NIL if Basic is <math>\leq 30000</math> Rs. 1000/- if Basic <math>&gt; 30000</math></li> </ul> <p><b>Deductions</b></p> <ul style="list-style-type: none"> <li>• Provident Fund 12% of Basic</li> <li>• Group Insurance Premium Rs. 400/- if Basic is <math>\leq 1500</math> Rs. 800/- if Basic <math>&gt; 30000</math></li> </ul> <p>Calculate the following:</p> <p>Gross Salary = Basic + HRA + DA + Conveyance + Entertainment</p> <p>Total deduction = Provident Fund + Group Insurance Premium</p> <p>Net Salary = Gross Salary – Total Deduction</p>	10																														
<p>5. The following table gives year wise sale figure of five salesmen in Rs.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Salesman</th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>S1</td> <td>10000</td> <td>12000</td> <td>20000</td> <td>50000</td> </tr> <tr> <td>S2</td> <td>15000</td> <td>18000</td> <td>50000</td> <td>60000</td> </tr> <tr> <td>S3</td> <td>20000</td> <td>22000</td> <td>70000</td> <td>70000</td> </tr> <tr> <td>S4</td> <td>30000</td> <td>30000</td> <td>100000</td> <td>80000</td> </tr> <tr> <td>S5</td> <td>40000</td> <td>45000</td> <td>125000</td> <td>90000</td> </tr> </tbody> </table> <p>(a) Calculate total sale yearwise.</p> <p>(b) Calculate the net sale made by each salesman</p>	Salesman	2016	2017	2018	2019	S1	10000	12000	20000	50000	S2	15000	18000	50000	60000	S3	20000	22000	70000	70000	S4	30000	30000	100000	80000	S5	40000	45000	125000	90000	10
Salesman	2016	2017	2018	2019																											
S1	10000	12000	20000	50000																											
S2	15000	18000	50000	60000																											
S3	20000	22000	70000	70000																											
S4	30000	30000	100000	80000																											
S5	40000	45000	125000	90000																											



- (c) Calculate the maximum sale made by the salesman
- (d) Calculate the commission for each salesman under the condition.
  - (i) If total sales >4,00,000 give 5% commission on total sale made by the salesman.
  - (ii) Otherwise give 2% commission.
- (e) Draw a progress bar graph representing the sale made by salesman in 2000.

6. Enter the following data in Excel Sheet

Personal budget for first quarter

Monthly Income (Net): 17,475

Expenses	Jan	Feb	March	Quarter Total	Quarter Average
Rent	6000	6000	6000		
Telephone	485	435	600		
Utilities	675	1100	700		
Credit Card	2000	1100	700		
Oil	1000	1500	900		
AV to Insurance	1500				
Cable TV	220	220	220		
<b>Monthly Total</b>					

- (a) Calculate Quarter total and Quarter average.
- (b) Calculate Monthly total.
- (c) Surplus = Monthly income - Monthly total.
- (d) What would be total surplus if monthly income is 20,000?
- (e) How much does telephone expense for March differ from quarter average?
- (f) Create a 3D column graph for telephone and utilities.
- (g) Create a pie chart for monthly expenses.

7. Generate 25 random numbers between 1 & 100 and find their sum, count, mean, median, mode, standard deviation. How many numbers are in range 50-60.

5

**III – MS POWER POINT**

- 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. The presentation should work in manual mode.
- 2. Design presentation slides for organization details of 5 levels of hierarchy of a company by using organization chart.
- 3. Design slides for the headlines News of a popular TV channel. The presentation should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

III

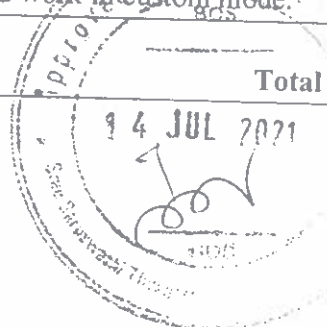
5

5

5

Total

75



<b>Text Books:</b>	
1.V.Rajaraman, “Fundamentals of Computers”, PHI learning Pvt Ltd, New Delhi, 4 <sup>th</sup> Edition 2008.	
2.S.Sudalaimuthu and S. Antony Raj “Computer Application in Business” Himalaya Publishing House Reprint 2014.	
<b>Reference Book:</b>	
1.Prabhakar Gupta and VincetAgarwal “Computer Application in Management” CBS Publishers and Distribution Pvt Ltd, 2013.	
<b>Focus of Course:</b> Employability	
<b>E-Resource/e-Content URL:</b>	
•Tutorials point : <a href="https://www.tutorialspoint.com/index.htm">https://www.tutorialspoint.com/index.htm</a>	
<b>Course Designer</b> Dr.N.Chitra Associate Professor Department of B.Com (CA)	<b>BoS Chairman</b> Dr.I.Siddiq HoD, Dept of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy
CO1	To gain the knowledge in Ms-word for creation of various types of official documents	K1
CO2	To understand about Ms-Excel and use it to record expenditures income, plan budgets and chart data	K2
CO3	To apply the knowledge of Ms-office Power point inoffice-related tasks	K3
CO4	To apply the knowledge of Ms-Access in analyzing large amount of information, and manage related data more efficiently	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – IV**

**[Common for B.Com, B.Com (PA), B.Com (ABA) and B.Com (BPS)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
19BPA4AA0	Allied - 4	Financial Management	Allied	60	15	-	4
<b>Preamble:</b> Students to understand and familiarize the concept of Financial Management and their application for managerial decision making.							
<b>Prerequisite :</b> No prerequisite required							

**Syllabus**

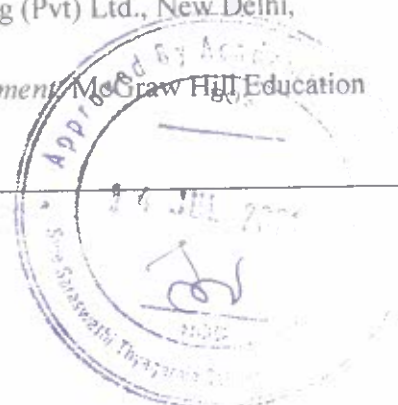
Unit	Course contents	Hours
I	<b>Business Finance:</b> Nature and scope of financial management – Profit and Wealth management objectives – Key decisions - Functions and responsibilities of finance manager.	15
II	<b>Capital Structure</b> – Introduction – Importance – Optimal Capital Structure – Theories of Capital Structure (NI, NOI, MM approaches – Factors Determining Capital Structure <b>Cost of Capital</b> – Meaning – Significance – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted average Cost of Capital (Problems).	15
III	<b>Leverage</b> – Meaning and Significance – Operating, Financial and combined leverages (Problems). <b>Capital Budgeting</b> – Meaning – Need – Importance – Traditional and modern methods of capital budgeting ( Pay – back, ARR (Problems) – Modern (DCF) methods ( NPV, Profitability Index. IRR Problems).	15
IV	<b>Dividend Decisions:</b> Meaning and significance of dividend – Determination of dividend decision – MM dividend irrelevance theory – Walter, Gordon relevance theory of dividend (Problems)	15
V	<b>Working Capital:</b> Meaning and concept of working capital – significance – Determinants of working capital – Receivable and Payable management – Treasury management and functions – Estimation of working capital (Problems)	15
	<b>Total</b>	<b>75</b>

**Text Book(s):**

- Sharma R. K. Shashi K. Gupta, *Financial Management Theory and Practice*, KalyaniPublishers, 8<sup>th</sup> Edition, 2014

**Reference Book(s):**

- I. M. Pandey, *Financial Management*, Vikas Publishing (Pvt) Ltd., New Delhi, 11<sup>th</sup> Edition 2015.
- Prasanna Chandra, *Fundamentals of Financial Management*, McGraw Hill Education (India) Pvt Ltd., New Delhi, 6<sup>th</sup> Edition 2014.



3. Khan m. Y & Jain P. K, *Financial Management*, McGraw Hill Education (India) Pvt Ltd., New Delhi, 7<sup>th</sup> Edition 2015.
4. P. Periyasamy, *Financial Management*, McGraw Hill Education (India) Pvt Ltd., New Delhi, 3rd Edition 2011.

**Learning Methods (\*):**

- Assignment/Seminar/Quiz/Group Discussion/Case-Study/Self-Study Component/etc.,

**Note :** 60% Theory & 40% Problems

- **Focus of Course:** Employability

- **e-Resource/e-Content URL:** e-PG Pathshala : <http://epgp.inflibnet.ac.in/> NPTEL /

**Course Designer:**

K. Loganathan  
Assistant Profssor, B.Com (PA)

**BoS Chairman**

Dr.I.Siddiq  
Head, Dept. of Commerce

**Course Out Comes (COs):**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO 1	Define and identify the concepts of Financial Management	K1
CO 2	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K2
CO 3	Apply and practice the Theories for financial planning	K3

**Mapping with program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	S	S	S	S	M	S	S
CO3	S	S	M	S	M	S	S	S	S	S

S-Strong: L-Low: M-Medium



**SEMESTER – IV**

[Common for B.Com, B.Com(CA), B.Com (PA), B.Com (ABA) and B.Com(BPS)]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPS4S10	Skill Based-2	Executive Business Communication	Application	45	-	-	2
<b>Preamble:</b> To develop the written & oral communication skills.							
<b>Prerequisite:</b> Basic knowledge in writing and speaking							

**Syllabus**

Unit	Course contents	Hours
I	Business Communication: Meaning – Importance of Effective Business Communication Media- Types – Barriers to Communication – Communication Ethics – Principles of Effective Communication.	9
II	Non- Verbal Communication – Soft Skills – Business Letters: Need – Functions - Kinds - Essentials – Layout- Interpersonal Communication.	9
III	Business Correspondence - Enquiries and Reply - Order and their Execution – Collection Letter –Sales Letter – Circular Letter – Banking Correspondence – Insurance Correspondence	9
IV	Corporate Communication - Agenda - Minutes - Report Writing – Notice - Interdepartmental Communication – Memos – Office Orders – Circular Notices.	9
V	Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech– Business Report Presentations.	9
<b>Total</b>		<b>45</b>

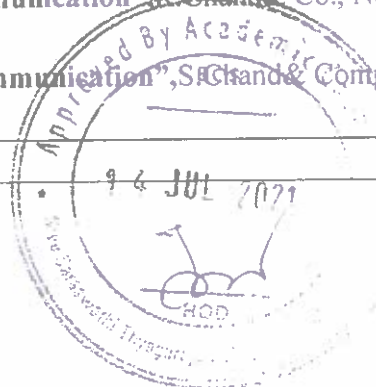
**Text Book:**



1. Rajendra Pal Korlahalli, “Essentials of Business Communication”, Sultan Chand & Sons, Educational Publishers, 23,Daryagani , New delhi-110002. 13<sup>th</sup> Edition – 2011

**Reference Books:**

- 1.Ramesh, MS, & C. C Pattanshetti, Madhumathi M.K. Kulkarni, “Business Communication”, Sultan Chand & Sons, Educational Publishers, 23,Daryagani , New delhi-110002. 14<sup>th</sup> Edition – 2011.
2. Varinder Kumar &Bodhraj, “Business Communication and Management Information System”, Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana -141008, Edition – 2003.
- 3.Madhumathi.M.Kulkarni, “Modern Business Communication”, R.Chand & Co., New Delhi 2010
4. Dr.V.K.Jain, Dr. OmprakashBiyani, “Business Communication”, S.Chand & Company Lt New Delhi 2010

**Focus of Course:** Employability



<b>e-Resource/e-Content URL:</b>	
• <a href="https://rkmcbbba.wordpress.com/2011/04/23/business-communication">https://rkmcbbba.wordpress.com/2011/04/23/business-communication</a>	
 <b>Course Designer</b> Dr.M.Selvarani Associate Professor, Dept of B.Com (BPS)	 <b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce

<b>Course Outcomes (Cos)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome(CO)Statement</b>	<b>Blooms Taxonomy Knowledge Level</b>
<b>CO1</b>	To understand the importance, barriers , ethics and the principles of Communication.	<b>K1</b>
<b>CO2</b>	To understand the usage of Non- verbal & interpersonal Communication and to acquire the knowledge on business Correspondence.	<b>K1</b>
<b>CO3</b>	To show sample Agenda ,Minute, Report, Memo, Office Order and Circular Notice.	<b>K2</b>
<b>CO4</b>	To develop the resume and the techniques of various types of Interviews.	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes**

<b>Cos / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	M	M	L	L	L	M	M	L
<b>CO2</b>	S	M	S	S	S	S	S	S	S	S
<b>CO3</b>	S	S	S	S	M	S	M	S	S	S
<b>CO4</b>	S	S	S	S	S	S	S	S	M	S

S-Strong; L-Low; M-Medium





**SEMESTER – IV**

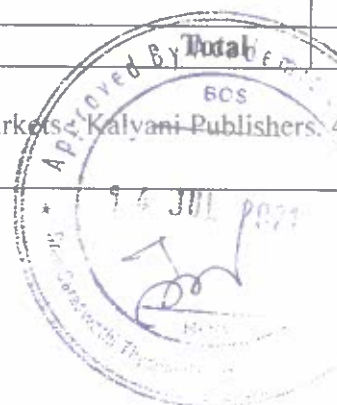
Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
19BPS4N10	NME2	Capital Market	Application	30	-	-	2

**Preamble :** To create an awareness among the students about the relevant facts of Capital Market

**Prerequisite:** 12<sup>th</sup> Commerce

**Syllabus**

Unit	Course Contents	Hours
I	<b>Overview of Capital Market :</b> Indian Capital Market - Authorities Governing Capital Markets in India -Profile of Securities Market - Securities Market Reforms and Regulatory Measures to Promote Investor Confidence - Features of Developed Capital Market: IOSCO-Overview of Depository System in India	6
II	<b>Capital Market Instruments and Rating :</b> Capital Market Instruments: Equity, Debentures, Preference Shares, Sweat Equity, Non-Voting Shares, Share Warrants - Pure, Hybrid and Derivatives - Rating and Grading of Instruments: Concept, Scope and Significance, Regulatory Framework -Rating Agencies in India, Rating Methodologies	6
III	<b>Securities Market Intermediaries :</b> Primary Market and Secondary Market Intermediaries: Role and Functions-Merchant Bankers.Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue-Portfolio Managers, Debenture Trustees- Foreign Institutional Investors-Depositories- Depositories Participants Custodians, Credit Rating Agencies, Venture Capitalists	6
IV	<b>Debt Market :</b> Debt Market: Instruments, Listing, Primary and Secondary Segment- <b>Money Market :</b> Growth of Money Market in India – Structure and Institutional Mechanism- Money Market Instruments: Treasury Bills, Commercial Bills, Commercial Paper, Factoring Agreements & Discounting of Bill	6
V	<b>Resource Mobilization in International Capital Market:</b> Listing of Securities Issued Outside India -Foreign Currency Convertible Bonds - Global Depository Receipts- American Depository Receipts- External Commercial Borrowings- Procedure for Issue of Various Instruments	6
		<b>30</b>
<b>Text Book</b>		
1. Shashi K Gupta : Financial Institutions and Markets, Kalyani Publishers, 4863/2B, Bharat		



Reference Books	
1. E. Gordon & : Capital Market in India; Himalaya Publishing House, Ramdoot, K. Natarajan Dr. Bhalerao Marg, Girgaon, Mumbai - 400004.	
2. Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.	
3. V.L. Iyer : SEBI Practice Manual; Taxman Allied Service (P) Ltd., 59/32, New Rohtak Road, New Delhi-110005.	
4. M.Y. Khan : Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi – 110 002.	
5. S. Suryanarayanan & : SEBI – Law, Practice & Procedure; Commercial Law Publishers (India)	
6. V. Varadarajan Pvt. Ltd., 151, Rajindra Market, Opp. Tis Hazari Court, Delhi – 110054	
Mamta Bhargava : Compliances and Procedures under SEBI Law; Shreeji Publishers, 7. 294, Sunder Vihar, New Delhi – 110 087	
8. Asim Kumar Mishra : Venture Capital Financing in India; Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi-110092.	
<b>Note:</b> Distribution of marks - 100 %Theory	
<b>Focus of Course :-</b> Employability	
<b>e-Resources/e-Content URL :</b>	
<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/Capital%20samplechapter2.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/Capital%20samplechapter2.pdf</a>	
<b>Course Designer:</b> V.Murugesan Assistant Professor, Dept. of B.Com(BPS)	<b>BOS- Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To learn the overview of capital market	K2
CO2	To apply the Capital Market Instruments and Rating	K3
CO3	To analyse the Securities Market Intermediaries, Debt Market and Money Market	K3
CO4	To identify the Resource Mobilization in International Capital Market	K3

#### Mapping with Program Outcomes and Program Specific Outcomes


COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium

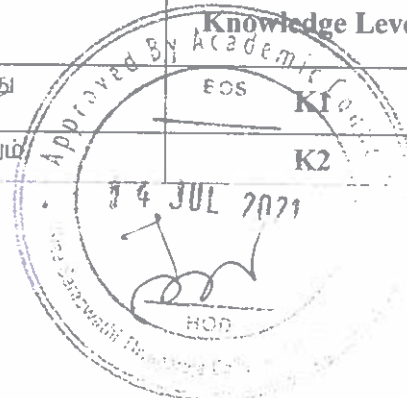
**SEMESTER – IV**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM4N30	Basic Tamil	Basic Tamil Paper II	27	-	-	2
<b>Preamble:</b> அடிப்படைத் தமிழ்ச் சொற்களை அறிந்து கொள்வதற்கும் தமிழர்களின் பண்பாடு, இலக்கியங்களை உணர்ந்து கொள்வதற்கும் பயன்படுகின்றது.						
<b>Prerequisite:</b> <ul style="list-style-type: none"> <li>• தமிழ்மொழி கற்காத பிறமொழி கற்ற மாணவர்களுக்குத் தமிழ் எழுத்துக்களின் அறிமுகத்தை ஏற்படுத்தும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.</li> <li>• தமிழ் மக்களின் பண்பாடுகளை அறியும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.</li> <li>• பிழையின்றிப் பேச, எழுத பயிற்சி அளிக்கப்படுகிறது.</li> </ul>						

**Syllabus**

Unit	Course contents	Hours
I	அலகு I சொற்பொருள் விளக்கம் - மலர்கள், காய்கள், சுவைகள், பழங்கள் உடல் உறுப்புகள்.	05
II	அலகு II வாக்கியத்தில் அமைத்து எழுதுதல்	04
III	அலகு III தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு, கார்த்திகை தீபம், தைப்பூசம், பங்குனி உத்திரம்.	06
IV	அலகு IV பத்தியைப்படித்து பொருள் அறிதல்	06
V	அலகு V தலைப்புகளைக் கொடுத்து மாணவர்களை எழுத வைத்தல். - சுதந்திரதினம், குடியரசுதினம், இயற்கை, மனிதம், கல்வி, வேளாண்மை.	06
<b>Total</b>		<b>27</b>
<b>Course Designer</b> Dr. R.Baby Associate Professor, Dept. of Tamil		 <b>BoS - Chairman</b> Dr.S.Rajalatha Head, Dept. of Tamil

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	சொற்பொருளுக்கான விளக்கங்கள் குறித்து எடுத்துரைத்தல்.	K1
CO2	தமிழர்களின் பண்பாட்டினை வெளிப்படுத்தும்	K2



	விழாக்கள் குறித்து எடுத்துரைத்தல்.	
<b>CO3</b>	பத்தியைப்படித்து எழுதுதல், தலைப்புகளைக் கொடுத்து அதைப் பற்றி விளக்கி, எழுதும் திறமையை வளர்த்தல்	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	S	S	M	S	M	M	M	S
<b>CO2</b>	S	S	M	M	M	S	S	M	M	S
<b>CO3</b>	M	M	S	M	M	M	M	M	M	M

S- Strong; L- Low; M-Medium



**SEMESTER – IV**

Course Code	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21TAM4N40	Advanced Tamil	Advanced Tamil Paper II	27	-	-	2

**Preamble:** சிறப்புத்தமிழின் வழியே சங்ககாலம் முதல் இக்காலம் வரையிலான இலக்கியங்கள், மொழியின் இனிமை மற்றும் வாழ்வியல் தன்மை அறிமுகம் செய்யப்படுகின்றன.

**Prerequisite:**

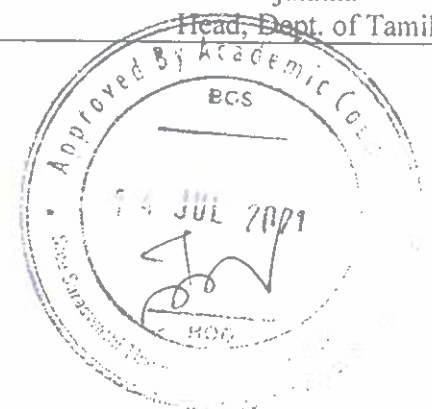
- பத்தாம் வகுப்பு வரை தமிழைக் கற்ற மாணவர்களுக்குத் தமிழ் மொழியின் சிறப்பினை இலக்கியங்கள் எடுத்துக்காட்டும் நோக்கில் பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- இலக்கிய ஆளுமைகளின் சமூக வெளிப்பாடுகளை அறியும் நோக்கில் சிறப்புத்தமிழ் பாடப்பகுதி அமைக்கப்பட்டுள்ளது.
- பிழையின்றிப் பேச, எழுத பயிற்சி அளிக்கப்படுகிறது.

**Syllabus**

Unit	Course contents	Hours
I	அலகு I சங்க இலக்கியம் நற்றிணை - அம்ம வாழி தோழி (158) – வெள்ளைக்குடி நாகனார் குறுந்தொகை - மாஎன மடலும் ஊர்ப் (17) - கபிலர் புறநானூறு - சிற்றில் நற்றூண் (86) – காவற்பெண்டு	05
II	அலகு II அற இலக்கியம் விவேக சிந்தாமணி - ஒப்புடன் முகமலர்ந்தே (04) நன்னெறி - நல்லார்செயும் கேண்மை(38) உலகநீதி - ஓதாமல் ஒருநாளும் (1)	04
III	அலகு III காப்பிய இலக்கியம் சிலப்பதிகாரம் - ஊர் சூழ் வரி	06
IV	அலகு IV உரைநடை இலக்கியம் 1. அறிவொளி இறக்கி வைத்த - சா.மாடசாமி 2. தோல்வியை எதிர்கொள்ளுங்கள் - ஜி.சந்தானம் 3. முளையின் முக்கியப் பணிகள் - ஆர்.வி.பதி 4. துணிந்து முடிவெடுத்தல் - சி.எஸ்.தேவநாதன்	06
V	அலகு V கவிதை, சிறுகதை எழுதுதல்.	06
<b>Total</b>		27

**Course Designer**  
Dr.K.Ramganesh  
Associate Professor, Dept. of Tamil

**BoS - Chairman**  
Dr.S.Rajalatha  
Head, Dept. of Tamil



**Course Outcomes (COs)**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	சங்க இலக்கியத்தில் அகம், புறம் - பாடல்கள் குறித்தும் சங்ககால மக்களின் வாழ்வியல் குறித்தும் விளக்குதல்.	K1
CO2	அற இலக்கியங்கள், காப்பியத்தின் சிறப்புகள், உரைநடை சார்ந்த கருத்துக்களை அறிவுறுத்தல்	K2
CO3	மாணவர்களின் வெளிக்கொணர்தல். படைப்பாளுமையை	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs/PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO
CO1	S	M	M	M	S	S	S	S	M	S
CO2	S	S	M	S	S	M	S	M	M	S
CO3	M	S	M	M	M	S	M	M	M	M

S- Strong; L- Low; M-Medium



**SEMESTER – V**

**[Common for B.Com., B.Com(PA), B.Com (ABA) and B.Com (BPS)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPA5C10	Core- 11	Cost Accounting	Application	60	10	5	5
<b>Preamble:</b> To gain working knowledge of cost accounting and their application into different organisations.							
<b>Prerequisite:</b> Basic knowledge in Financial accounting							

**Syllabus**

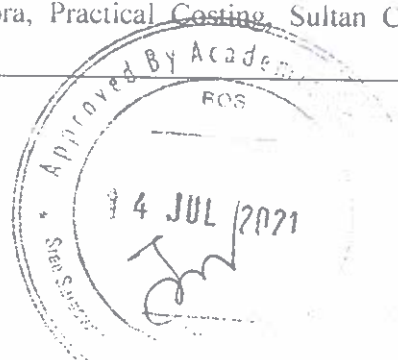
Unit	Course contents	Hours
I	Cost Accounting-Meaning and Definition- Objectives –Difference between Financial and Cost Accounting – Relationship with Management Accounting and Cost Accounting - Elements of Costing- Cost Concepts and Classifications - Elements of Cost – Preparation of Cost Sheet – Tender and quotation	15
II	Material Control – Meaning – objectives – Essentials – Advantages - Economic Order Quantity (EOQ)– Perpetual Inventory System – Level of Stocks – Reorder level - Maximum Level - Minimum Level – Average Stock Level – Danger Level – Pricing of materials issues - FIFO – LIFO – Simple Average – Weighted Average — Transfer Price Costing – Activity based Costing.	15
III	Labour Cost - Computation and control of labour – Labour Turn over – Separation Method – Replacement Method – Flux Method – Remuneration and incentives – Time rate and Piece rate System – Premium and Bonus Plan. Idle Time – Over Time – Merit Rating – Time and Motion Study	15
IV	Overheads - Meaning and Classification of Overheads – Allocation and Apportionment of Overheads- Primary and secondary distribution of overheads – Repeated distribution method Simultaneous equation method- Step ladder method - Reconciliation of Cost and Financial Accounting	15
V	Process Costing – Meaning - Definition – Advantages and Disadvantages of Process costing - Process Losses – Normal Loss – Abnormal Loss – Abnormal Gain–. Inter Process Profits - Contract Costing – Service Costing for Transports.	15
<b>Total</b>		<b>75</b>



**Text Book:**

1. R.S.N.Pillai and V.Bagavathi, Cost Accounting, Sultan Chand and Sons Publishers. 7 Edition 2014

**Reference Book(s):**

1. S.P.Jain, K.L. Narang, Cost Accounting. Kalyani Publishers. Edition - 2013.
2. B.S.Kanna, I.M. Pandey, G.K. Ahuja, M.N.Arora, Practical Costing, Sultan Chand & Sons. Edition 2009.



3. T.S.Reddy and Dr.Y.Hari Prasad Reddy, "Cost Accounting", Margham Publications, Chennai-600017, Revised Edition 2007	
4. Bhattacharya "Principles and practices of Cost Accounting" PHI Publications, Third Edition, 2010	
<b>Note 1:</b> Distribution of marks - Theory -40%, Problems -60%	
<b>Note 2 :</b> Hands on training planned by using a software utility tool.	
<b>Topic to be covered:</b> Cost Centre, FIFO and LIFO methods and Stock Summary	
<b>It is a Practical training for the students and should be considered for internal evaluation purpose only</b>	
<b>Focus of Course:</b> Employability	
<b>E-Resource/e-Content URL:</b> <a href="https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html">https://www.civilserviceindia.com/subject/Management/notes/cost-accounting.html</a>	
 <b>Course Designer</b> S. Madheswaran Assistant Professor, Dept. of B.Com(PA)	 <b>BOS Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To understand the Cost sheet	K1
CO2	To recall Preparation of material cost, Labour cost and overhead cost	K2
CO3	To apply the knowledge to methods of costing	K3
CO4	To apply the knowledge to Process costing	K3

#### Mapping with Program Outcomes

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	S	M	S	S
CO3	S	M	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium





**SEMESTER – V**

**[Common for B.Com, B.Com (PA), B.Com (ABA) and B.Com (BPS) Programmes]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM5C20	Core – 12	Income Tax Law and Practice -I	Application	60	15	-	5
<b>Preamble:</b> To gain knowledge about income tax law and practices in India.							
<b>Prerequisite:</b> Fundamental concepts of tax taught at Bridge Course							

**Syllabus**

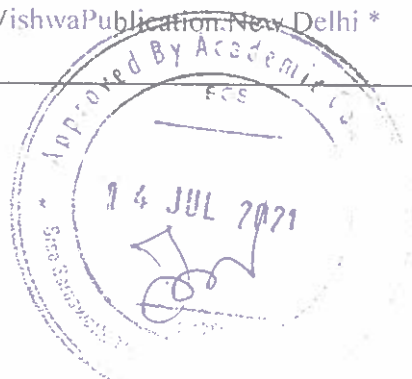
Unit	Course Content	Hours
I	Income Tax in India- Introduction - Important Definitions under the income Tax Act 1961- Assessee – Types of Assessee - Persons – Income- Assessment Year - Previous Year – Residential status – Scope of total Income - Exempted Incomes.	15
II	Income under the Head Salary - Allowances - Perquisites - Profit in lieu of salary - Deductions out of Gross Salary . Income under the Head House Property: Computation of Annual Value of Let out House and Self-Occupied House	15
III	Income under the Business: Basis of Charge - Computation of Business Income- Computation of Profits and Gains of Business. Profits and Gains of Profession –Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	15
IV	Income from Capital Gains- Short -term and long- term Capital Gains - Exempted Capital Gains. Income from Other Sources: General Income-Specific Income.	15
V	Set off and carry forward of losses –Computation of Gross total income - Deductions allowed under Section 80C, 80CCC,80D, 80DD, 80E and 80G –Computation of Total Income and Tax Liability	15
	<b>Total</b>	<b>75</b>


**Text Book:**

1. V.P Gaur & D.B Narang, “Income Tax –Law & Practice”, Kalyani Publishers, Punjab-141008–\* Relevant Assessment Year.

**Reference Book(s):**

- 1.B.B. Lal, Varshisht. N, “Direct Taxes”, Pearson Education, New Delhi, \*Relevant Assessment Year.
- 2.Dr.H.C.Mehrotra& Dr. S.P. Goyal, “Direct Taxes law & Practice”, SahityaBhawan, Publications, 2.Agra.\* Relevant Assessment Year.
- 3.Vinod Singnia, “Income tax law and practice”-Taxman Publications, New Delhi,\* Relevant Assessment Year.
- 4.Dr.Bhagavathi Prasad. “Direct Taxes Law & Practice” VishwaPublication, New Delhi \* Relevant Assessment Year.



<b>Note:</b> Distribution of marks - Theory -20%, Problems -80%	
<b>Focus of Course:</b> Employability	
<b>e-Resource/e-Content URL:</b>	
<ul style="list-style-type: none"> <li>• NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>• e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> </ul>	
<b>Course Designer:</b> <i>J. Shyamala</i> J. Shyamala, Assistant Professor, Dept. of B.Com	 <b>BoS - Chairman</b> Dr. I. Siddiq Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To understand the basic concepts of income tax act 1961	K2
CO2	To acquire knowledge on various heads of incomes	K2
CO3	To intergerate the provisions related to Set off and carry forward of losses and various deductions allowed	K3
CO4	To apply the knowledge in the preparation of Gross Total Income	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – V**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM5C30	Core - 13	Entrepreneurial Development	Concept	60	-	-	4
<b>Preamble :</b> It will enable the students to gain knowledge on Entrepreneurship and the role of entrepreneur in economic development.							
<b>Prerequisite:</b> Business Organisation and Management							

**Syllabus**

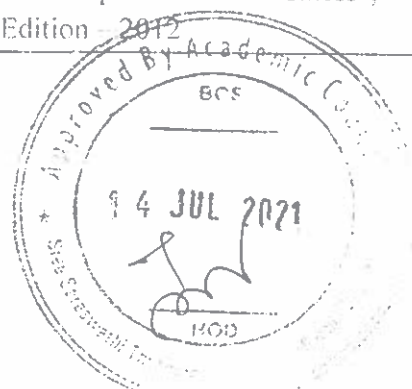
Unit	Course Contents	Hours
<b>I</b>	Entrepreneurship – Meaning - Definition - Nature and Importance of Entrepreneurship – Characteristics -function and types of Entrepreneur – Entrepreneurial Prospective – Intrapreneurs Vs Entrepreneur – Women Entrepreneur & Rural Entrepreneur – Problems- Phases of EDP- Role of entrepreneur in economic development	12
<b>II</b>	Project Preparation and Management: Business Idea-Concept and Meaning of Project and Classification - Project Identification — Project Formulation-Project Design - Project Report - Project Appraisal.	12
<b>III</b>	Institutional Service to Entrepreneur – District Industries Center (DIC), Small Industries Development Organisation (SIDO), National Small Industries Corporation Ltd. (NSIC), Micro, Small & Medium Enterprises Development (MSMED) - Small Industries Development Corporations (SIDCO) - Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT), and The Khadi and Village Industries Commission (KVIC)	12
<b>IV</b>	Institutional Finance to Entrepreneur - IFCI, SFC, IDBI, ICICI, TIIC, LIC and GIC, UTI, SIPCOT, SIDBI	12
<b>V</b>	Government Assistance and Finance: Incentives and Subsidies – Venture Capital – Seed Capital Assistance – Export Finance –Pre-Shipment and Post- Shipment Finance	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. C.B.Gupta and N.P.Srinivasan, “Entrepreneurial Development”, Sultan Chand & Company Ltd, New Delhi – 110 002. Edition – 2012.

**Reference Book :-**

1. S.S.Khanka, Entrepreneurial Development, Kalyani Publishers, B-1/1292, Rajinder Nagar, Ludhiana -141008, Edition - 2007
2. Renu Arora and S.KI.Sood, “Fundamentals of Entrepreneurship and Small Business”, Sultan Chand & Company Ltd. New Delhi – 110 002.. Edition - 2012



3. P.Saravanavel, "Entrepreneurial Development", Prasanna Publishers, Chennai, Edition – 2002.

4. Radha V, "Entrepreneurial Development" Prasanna Publishers, Chennai, Edition – 2011

**Focus of Course :-** Employability

**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala/index.php/search>
- You Tube : <http://you tube /index.php/search>

*K. Kumaran*

**Course Designer**

Dr.K.Kumaran

Associate Professor, Dept. of B.Com

*I. Siddiq*

**BoS - Chairman**

Dr.I.Siddiq

Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge
CO1	To remember Entrepreneur, Entrepreneurship Intrapreneurs and Women Entrepreneur	K1
CO2	To understand the role of entrepreneur in economic development	K2
CO3	To understand the DIC, SIDO, NSIC, MSMEDI-SSIC, SIDCO-ITCOT, IIC, and KVIC services to Entrepreneurs	K2
CO4	To apply the techniques for obtaining Government Incentives and Subsidies	K3

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	L	M	M	S	M	M
CO2	M	M	S	M	M	M	M	M	L	S
CO3	M	S	S	S	L	S	M	M	S	M
CO4	S	M	S	M	L	S	S	M	L	L

S – Strong; L – Low; M – Medium



**SEMESTER – V**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM5C40	Core - 14	Corporate Governance	Concept	55	5	-	4



**Preamble :** After the successful completion of the course, the students should have the thorough knowledge in global best practice in corporate governance environment, the corporate forms, proper corporate, legal, and regulatory frameworks necessary to perform the duties of the board in protecting the rights of the shareholders.

**Prerequisite:**

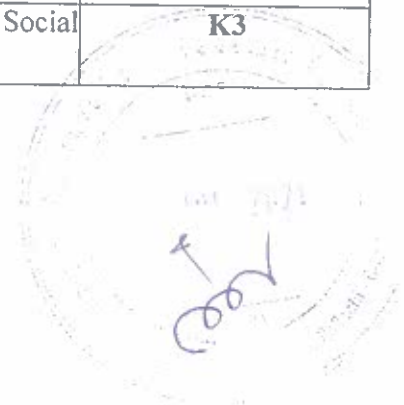
**Syllabus**

Unit	Course Contents	Hours
I	<b>Corporate Governance :</b> Meaning – Evolution of Corporate Governance – Ancient and Modern Concept - Principles of Corporate Governance Issues and need- Global issues of governance, accounting and regulatory frame work - Beneficiaries of Corporate Governance for share holders and Institutional investors	12
II	<b>Corporate Governance for Board of Management :</b> Corporate Business Ownership Structure - Code of Corporate Governance - Audit Committee – Corporate Excellence – Board of Directors – role, composition, duties and rights – Protection of Stakeholders – Changing Roles of Corporate Boards with changing times – Corporate Governance for Market capitalism	12
III	<b>Corporate Governance for Board and Professionals:</b> Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees. Committee Management - Need, Functions and Advantages - Constitution and Scope of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.	12
IV	<b>Legal and Regulatory framework of Corporate Governance :</b> Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956 - Securities (Contracts and Regulations) Act, 1956 (SCRA) - Depositories Act 1996 - Securities and Exchange Board of India Act 1992 - Banking Regulation Act, 1949 and Other Corporate Laws.	12



V	<b>Corporate Social Responsibility (CSR)</b> : Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; relation between CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; major codes on CSR; initiatives in India.	12
<b>Total</b>		60
<b>Text Book:</b>		
1. Mallin, Christine A., <i>Corporate Governance (Indian Edition)</i> , Oxford University Press, New Delhi. 24 <sup>th</sup> revised edition, 2015.		
<b>Reference Book :</b>		
1. Sharma, J.P., <i>Corporate Governance, Business Ethics and CSR</i> , Ane Books Pvt Ltd, New Delhi.		
2. Sharma, J.P., <i>Corporate Governance and Social Responsibility of Business</i> , Ane Books Pvt. Ltd, New Delhi.		
3. Blowfield, Michael, and Alan Murray, <i>Corporate Responsibility</i> , Oxford University Press. <i>Department of Commerce, University of Delhi.</i>		
<b>Focus of Course :-</b> Employability		
<b>e-Resources/e-Content URL :</b>		
<ul style="list-style-type: none"> <li>• NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>• e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>• You Tube : <a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> </ul>		
 <b>Course Designer</b> Mr. R.Nagarajan Assistant Professor, Dept. of B.Com		 <b>BoS- Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To Recall the Principles of Corporate Governance Issues and need	K1
CO2	To Understand the Corporate Business Ownership Structure and Code of Corporate Governance in auditors Professionals in Board Committees and other committees	K2
CO3	To Apply the knowledge of various Regulatory framework of Corporate Governance in Companies Act	K2
CO4	To Apply the knowledge of various Corporate Social Responsibility (CSR) and models	K3



**Mapping with Program Outcomes and Program Specific Outcomes**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	M	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S

S – Strong; L – Low; M – Medium



### SEMESTER – V

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM5C50	Core - 15	Summer Internship Programme	Application	-	-	-	3

1. Duration of the internship training is 30 days during the Summer Vacation which falls at the end of the 4th Semester.
2. The departments concerned will prepare on exhaustive panel of Institutions. Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report evaluation: External Viva-Voce examination will be conducted and marks will be provided as follows: Viva- Voce -40 marks, Project report- 60 marks.
13. Report should be submitted in the 5th Semester.
14. Expected outcome of the internship training is given separately



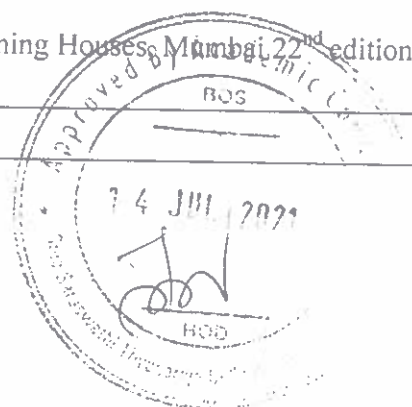


**SEMESTER – V**  
(Common for B.Com, B.Com (CA), and B.Com (PA))

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCMGEA0	Core Elective – 1	India's Foreign Trade and Legislation	Concept	60	-	-	5
<b>Preamble :</b> The student should be well versed in the fundamental concepts of India's Foreign Trade and Legislation							
<b>Prerequisite :</b> Fundamental concepts of commerce learned at Bridge Course							

**Syllabus**

Unit	Course Contents	Hours
I	India's foreign trade: Trade policy of India-History of Trade control in India - Foreign trade after Independence –Developments since Independence – Composition of India's Export Trade-Direction of India's Foreign Trade Analysis- Highlights of Foreign trade Policy 2015-2020.	12
II	Legal aspects for Exports: form and contents of export contract- Essential factors in contract of export sales- Indian laws to Export	12
III	Exchange control –Objectives of Exchange Control-Methods of Exchange control: Direct methods, indirect methods- FEMA ACT 2199- Components of Foreign Exchange Market-participants of the Exchange Market in India-Factors causing fluctuations in exchange rates.	12
IV	Technology import contract – Technology Policy and environment – Selection and transfer issues – Law for protection of Intellectual Property Rights, Patents, Trademarks, etc.,	12
V	Law of product liability – Laws relating to customs practices and procedures – settlement of International Trade disputes – Carriage of goods by sea, air and over road.	12
<b>Total</b>		<b>60</b>
<b>Text Book:</b>		
1. Francis Cherunilum, International Trade and Export Management, Himalaya Publishing House Private Limited, Mumbai, India. Edition – 2010		
2. Kathiresan and Radha, Export Management, Prasanna Publishers, Chennai, 3 <sup>rd</sup> Revised edition, 2002		
<b>Reference Book :-</b>		
1. T.A.S Balagopal, Export Management, Himalaya Publishing Houses, Mumbai, 2 <sup>nd</sup> edition, 2014		
<b>Focus of Course :-</b> Employability		



**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube : <http://you tube /index.php/search>



**Course Designer**

R.Nagarajan

Assistant Professor, Dept. of B.Com



**BoS - Chairman**

Dr.I.Siddiq

Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy
CO1	To recall the Highlights of Foreign trade Policy	K1
CO2	To understand the Indian laws to Export Trade.	K2
CO3	To apply the FEMA ACT 2199	K3
CO4	To apply the knowledge of – Law for protection of Intellectual Property Rights, Patents, Trademarks.	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs /	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	S	S	S	S	M	S	S	S
CO4	S	S	M	S	S	S	S	M	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – V**

(Common for B.Com, B.Com (CA) and B.Com (PA))

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BBCGEA0	Core Elective-1	E-Commerce	Concept	60	-	-	4
<b>Preamble:</b> To gain the knowledge on E-Commerce concepts in the present IT world.							
<b>Prerequisite:</b> Basic knowledge about the E-Commerce.							

**Syllabus**

Unit	Course content	Hours
I	E-Commerce: Meaning-Classification of E-Commerce-Advantages and Issues in E-Commerce-E-Commerce Business Models-M-Commerce: Meaning- Wireless Technology-Wireless LAN- Wireless Application Protocol.	12
II	EDI and B2B: Defining B2B-Merits and Demerits of B2B- Difference between B2B and B2C -Supply Chain Management and B2B-B2B Models-B2B tools-EDI: Meaning-Architecture of EDI- Process of EDI -Benefits and Limitations of EDI.	12
III	Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.	12
IV	E-Security: Security in Cyber Space-Designing for security-Risk Affordability-Kinds of Threats-Client and Server Security Threats-Hackers-The Virus-Security Protection and Recovery.	12
V	E-Payment System: E-Money-Requirement for Internet based payment-Types of E-Payment System : Credit card-Debit card- Smart Card- E-Wallet- Electronic Fund Transfer-Automated Clearing house.	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Elias M.Awad, “**Electronic Commerce**”, Published by dorling Kindersley (India )Pvt Ltd. New Delhi, Indiai, 3rd Edition, 2007

**Reference Books:**

1. Ravi Kalakota&AndrewB.Whinston, “**Frontiers of Electronic Commerce**”,Dorling Kindersley (India) Pvt.Ltd, Pearson Education, 2013.
2. Daniel Minoli, Emma Minoli, “**Web Commerce Technology Handbook**”,Tata McGraw Hill Publishing, New Delhi, 2009.
3. Bharat Bhasker, “**Electronic Commerce**”, Tata McGraw Hill Publishing Company Limited,4<sup>th</sup> Edition, 2014.
4. Puja Walia Mann Nidhi. “**E-Commerce**”, MJP Publishers, 2013.

**Focus of Course:** Skill Development



<b>E-Resource/e-Content URL:</b> •Tutorials point : <a href="https://www.tutorialspoint.com/e_commerce">https://www.tutorialspoint.com/e_commerce</a>	
<b>Course Designer</b> Dr.C.Kothai Andal Assistant Professor, Dept. of B.Com(CA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy KnowledgeLevel</b>
CO1	To learn the basic concepts in E-Commerce.	K1
CO2	To understand the types of E-Commerce.	K2
CO3	To know the security threats and E-payment systems in E-Commerce.	K2
CO4	To apply the different models for consumers and merchants to facilitate the E-Commerce activities.	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	S	M	M	S	M	L	S	S
CO2	L	M	S	S	M	S	M	M	S	S
CO3	L	M	S	S	S	S	S	S	S	S
CO4	L	S	M	S	S	S	M	S	S	S

S-Strong; L-Low; M-Medium



**SEMESTER – V**  
**(Common for B.Com, B.Com (CA) and B.Com (PA))**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPAGEA0	Core Elective-1	Supply Chain Management	Concept	60	-	-	5
<b>Preamble :</b> To create awareness about the supply chain activities taken in order to deliver the goods.							
<b>Prerequisite:</b> Basic understanding of Marketing management							

**Syllabus**

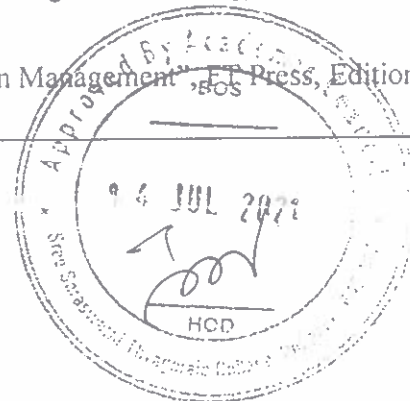
Unit	Course content	Hours
I	Supply Chain –Definition –Scope and importance of supply chain-Supply Drivers and metrics – Efficient and Responsive Supply Chain - Designing supply chain network : Distribution network – Factor influencing Distribution – Transportation decision in Supply Chain Management .	12
II	Supply chain management – Concept and importance -Supply chain Integrates - Push, Pull strategies –Demand driven strategies –Impact on grocery industry–retail industry– distribution strategies	12
III	Strategic Alliances: Framework for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP– distributor Integration	12
IV	Procurement and Outsourcing : Outsourcing – benefits and risks– framework for make/buy decision – e-procurement– frame work of e-procurement	12
V	Dimension of customer Value – conformance of requirement–product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Rushton, A., Oxley, J & Croucher, P, “**Handbook of Logistics and Distribution Management**”,Kogan, Page, 2– Edition 2007.

**Reference books:**

1. Simchi-Levi, David, Kaminsky, Philip, and Simchi -“Designing and Managing the Supply Chain:Concepts, Strategies and Case Studies”, McGrawHill.2006.
2. R.B. Handfield and E.L.Nochois,“Introduction to Supply Chain Management”, Prentice Hall, 2006.
3. Sunil Chopra and Peter Meindel, “Supply Chain Management: Strategy, Planning and Operation”, Prentice Hall of India, 3<sup>rd</sup> Edition, 2013
4. Prof. Martin Christopher “Logistics and Supply Chain Management”, FT Press, Edition 2010



<b>Learning Methods (*):</b> Assignment/Seminar/Quiz/Group Discussion/Case-Study/Self-Study Component/etc.,	
<b>Focus of Course:</b> Skill Development	
<b>E-Resource/e-Content URL:</b> <a href="https://www.tutorialspoint.com/supply_chain_management/">https://www.tutorialspoint.com/supply_chain_management/</a>	
<b>Course Designer</b> S. Madheswaran Assistant Professor, Dept of B.Com (PA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy KnowledgeLevel</b>
CO1	To understand supply chain management and to handle the Logistic management problems	K1
CO2	To provide knowledge about the supply chain integrates and strategies.	K2
CO3	Students will know how to manage different StrategicAlliances Procurement and Outsourcing and DimensionofcustomerValue to service industries	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	S	S	S	M	S	S	S
CO3	S	S	M	S	M	S	S	M	S	M

S-Strong; L-Low; M-Medium



**SEMESTER – V**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM5S10	Skilled Based Elective - 3	E-Accounts	Application	-	-	30	2

**Preamble :** To enable the students to work with Tally

**Prerequisite:** Basic Knowledge in fundamentals of accounts

**Syllabus**

Unit	Course Contents	Hours
<b>I</b>	Introduction of E- Accounts : Company creation – creating, selecting, deleting, shutting a company – altering company details – changing data directory- auto selection of company	<b>6</b>
<b>II</b>	Group and Ledger : Pre- defined groups in Tally – Primary groups – sub groups – creation of user defined primary groups – display – alteration of groups – ledger Accounts – creations, display , alteration, deletion.	<b>6</b>
<b>III</b>	Receivable and Payable management : Activating bill wise details – sales entries, purchases entries, purchase Returns , Sales Returns – Receipts and Payment entries – Multi-Currency : Configuring Multi Currencies – Entries for Foreign Transactions.- Printing Reports : Display and printing of outstanding printing reminder letters – printing sale invoice and various other reports.	<b>6</b>
<b>IV</b>	Inventory: Stock Groups – Stock Categories – Go downs / Locations – Units of Measure – Stock items – Creating Inventory Masters for National Traders – Stock Summary.	<b>6</b>
<b>V</b>	Financial Reports : Prepare Trial balance - Prepare Profit and Loss A/c - Prepare Balance Sheet – Working Capital – Cash Flow and Fund Flow Statements	<b>6</b>
<b>Total</b>		<b>30</b>

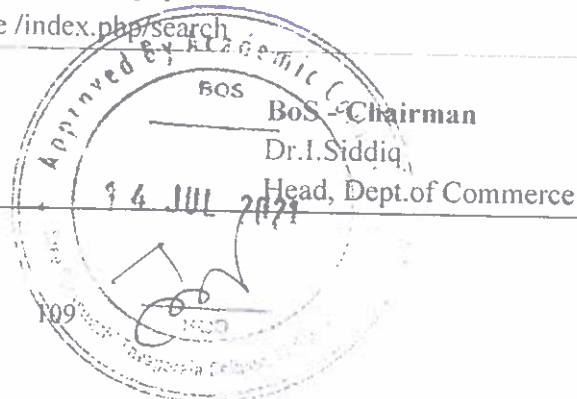
**Note:** The Syllabus will have 100 % Practical

**Focus of Course :-** Employability

**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>
- You Tube : <http://you tube /index.php/search>

**Course Designer**  
Mr. H.Syed Ibrahim  
Assistant Professor, Dept.of B.Com



<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy</b>
<b>CO1</b>	To remember the different theoretical knowledge and creation of various forms of organizations.	<b>K1</b>
<b>CO2</b>	To be aware of the accounts knowledge in financial accounting and creation of various groups and sub- groups.	<b>K2</b>
<b>CO3</b>	To apply Receivable and Payable management and Inventory.	<b>K3</b>
<b>CO4</b>	To execute the best practises of Financial Reports regarding preparation of Final Accounts, Working Capital and Cash Flow and Fund Flow Statements in the Tally ERP.9.	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes:**

<b>COs / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	M	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S	M	S	S
<b>CO3</b>	S	M	S	M	S	S	S	S	S	S
<b>CO4</b>	S	S	S	S	M	S	S	S	S	M

**S – Strong; L – Low; M – Medium**





**SEMESTER – V**  
**PART-V EXTENSION ACTIVITIES**

**Course code: 21ETN5X10**

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSS

NCC

Sports

YRC

Other extra-curricular activities.

The student's performance will be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance

60% of marks for Active Participation in classes/camps/games/special Camps/programmes in college District/ State/ University activities.

10% of marks for Exemplary awards/Certificates/Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The marks sheet will carry the following remarks as per the following mark range.

A-Exemplary	- 80 and above
B-Very good	- 70-79
C-Good	- 60-69
D-Fair	- 50-59
E-Satisfactory	- 40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a testing the theoretical aspects of any one of the above fields and be graded and certified accordingly)

  
**Prepared and Verified by**

**Dr. I. Siddiq**

**Head, Dept. of Commerce**



**SEMESTER –VI**

(Common for B.Com, B.Com(PA), B.Com(ABA) and B.Com(BPS) programmes)

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BAB6C10	Core-16	Management Accounting	Application	75	0	0	5
<p><b>Preamble:</b> This course aims to impart the knowledge on interpreting various financial statements, preparation of budgets and decision-making and controlling in business.</p> <p><b>Prerequisite:</b> Basic knowledge in Financial accounting and Cost accounting</p>							

**Syllabus**

Unit	Course contents	Hours
I	Management Accounting - Meaning – scope - Objectives and Limitation - Distinction between Financial accounting and Management accounting - Cost accounting and Management accounting. Role of Management Accounting in Decision Making - Tools and Techniques -Functions and Duties of Management Accountant. Analysis and Interpretation of Financial Statements	15
II	Ratio Analysis: Meaning – Objective - Advantages –Limitations –Types of Ratios –Liquidity Ratios –Profitability Ratios Turnover Ratios –Capital Structure Ratios –Leverage Ratios –Calculation of Ratios.	15
III	Fund Flow and Cash flow Analysis: Concept of Fund - Meaning of flow of fund – Objectives - Techniques and preparation of Fund Flow Statement - Uses and Limitation of Fund Flow Statement.Cash Flow Statement (AS-3): Meaning - Preparation – Uses and Limitations of Cash Flow Statement.	15
IV	Budget and Budgetary control: Meaning – Objectives - Merits and Demerits of Budgetary Control - Essentials of Successful Budgetary Control - Use of Budget in Planning and Control. Types of Budget –Sales Budget – Production Budget – Cost of Production Budget – Materials Budget – Selling and Distribution Budget – Cash Budget – Flexible budget - Master Budget. (Theory and Problem). Zero Base Budgeting – Meaning –Advantages and its Limitations ( Theory only)	15
V	Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost volume-profit Analysis – Applications of Marginal costing for Business Decision making.	15
<b>Total</b>		<b>75</b>

**Note :40% Theory & 60% Problems.**

**Text Book(s):**

1. R.K.Sharma and ShashiK.Gupta, *Management Accounting*, Kalyani Publishers, New Delhi, 13<sup>th</sup> edition, 2014.

**Reference Book(s):**

1. S.N.Maheswari, *Principles of Management Accounting*, Sultan Chand and Sons, New Delhi, 17<sup>th</sup> revised edition, 2014
2. Khan M Y & Jain P K, *Management Accounting*, McGraw Hill Education (India) Pvt. Ltd., New Delhi, 6<sup>th</sup> edition, 2014.
3. A.Murthy & S.Gurusamy, *Management Accounting*, Vijay Nicle Imprints Pvt.Ltd., New Delhi, 1<sup>st</sup> edition, 2013.
4. T.P.Ghosh, *Fundamentals of Management Accounting*, Excel Books, New Delhi. 2009.

**Focus of Course:** Employability

**E-Resource/e-Content URL:**

<https://nptel.ac.in/courses/I10101003/>

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

**Course Designer**  
Dr.D.Padma  
Associate Professor B.Com (ABA)

**BoS Chairman**  
Dr.I.Siddiq  
Head, Dept of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome(CO)Statement	Blooms Taxonomy Knowledge Level
CO1	To Understand and interpret various financial statements for decision-making purpose	K2
CO2	To Interpret various ratios and prepare funds flow statement of a company	K2
CO3	To acquire knowledge in preparing cash flow statement and various budgets	K2
CO4	To integrate the knowledge in the preparation of marginal costing and standard costing techniques	K3

**Mapping with Programme Outcome and Programme Specific Outcome**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – VI**

[Common for B.Com, B.Com(PA), B.Com(ABA) and B.Com(BPS) Programmes]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM6C20	Core – 17	Income Tax Law and Practice -II	Application	65	-	10	5
<b>Preamble:</b> To gain knowledge about various powers and duties of authorities in income tax department and Assessment of Tax Liability							
<b>Prerequisite:</b> Income Tax Law and Practice –I							

**Syllabus**

Unit	Course Content	Hours
I	Administrative, Judicial Authorities of Income Tax- Powers - Duties – Penalties for offence under IT Act	15
II	Assesment of individuals : Deductions allowed under Section 80C, 80CCC,80D, 80DD, 80E and 80G – Computation of Total Income - Computation of Tax liability including the concept of Alternate MinimumTax Liability	15
III	Assessment of AOP: Computation of Total Income -Computation of Tax Liability including the concept of Alternate MinimumTax Liability. Assessment of HUF: Computation of Total Income - Computation of Tax Liability including the concept of Alternate MinimumTax Liability. Assessment of partnership firms including LLP: Computation of Total Income - Computation of Tax Liability including the concept of Alternate MinimumTax Liability	15
IV	Assessment of Company: Computation of Total Income - Computation of Tax Liability - Application of Minimum Alternate Tax (MAT).	15
V	Assessment Procedures – Types of Assessment -collection and recovery of Tax– Advance payment of Tax, TDS, PAN, TAN, and E-filing.	15
<b>Total</b>		<b>75</b>

**Text Book:**

1. V.P.Gaur&D.B.Narang, “Income Tax – Law & Practice”, Kalyani Publishers, Punjab-141008–\* Relevant Assessment Year.

**Reference Book(s):**

- 1.B.B. Lal, Varshisht. N,“Direct Taxes”, Pearson Education, New Delhi,\* Relevant Assessment Year.
- 2.Dr.H.C.Mehrotra& Dr. S.P. Goyal, “Direct Taxes law & Practice”,SahityaBhawan. Publications, Agra.\* Relevant Assessment Year.
- 3.DinkarPagare, “Tax Laws”Somaiya Publication, New Delhi,\* Relevant Assessment Year.
- 4.Dr.Bhagavathi Prasad, “Direct Taxes Law & Practice”VishwaPublication, New Delhi \* Relevant Assessment Year

**Note 1:** Distribution of marks - Theory -40%, Problems -60%

**Note 2 :** Hands on training on E-Filing of Income Tax Returns using a software utility tool.

**Topic to be covered:** On-line filing of Income Tax Return (Form 1 to 7)

**It is a Practical training for the students and should be considered for internal evaluation purpose only**

**Focus of Course:** Employability

**e-Resource/e-Content URL:**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala /index.php/search>

**Course Designer:**   
J. Shyamala,  
Assistant Professor, Dept. of B.Com

  
**BoS - Chairman**  
Dr. I. Siddiq  
Head, Dept. of Commerce

**Course Outcomes (COs) :**

On Successful completion of this course the students will able to:

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To understand the various authorities in Income Tax department	K2
CO2	To acquire knowledge on assessment procedure, collection and recovery of tax	K2
CO3	To apply the normal provisions and alternate minimum tax liability in the computation of tax liability	K3
CO4	To apply the knowledge in the preparation of Tax liability of an Individual, AOP, HUF, Partnership firm and Company	K3

**Mapping with Program Outcomes and Program Specific Outcomes:**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – VI**

[Common for B.Com, B.Com(PA), B.Com(ABA) and B.Com(BPS) Programmes]

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCM6C30	Core -18	Customs Duty and Goods and Services Tax	Concept	60	-	-	4
<b>Preamble :</b> This course aims to learn the Indirect taxation system in India							
<b>Prerequisite:</b> Basic knowledge in indirect Taxation							

**Syllabus**


Unit	Course Contents	Hours
I	Tax system - canons of taxation - Indian tax system – Indirect Tax review and New GST Policy introductory remarks –GST Slab rates.	12
II	Customs duty – basic concepts – types – valuation – customs procedure, import and export procedure – powers of officers – levy and exemption – penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback	12
III	Meaning of GST – Salient features of GST – Constitutional amendments - subsuming of taxes – benefits of implementing GST (Dual Model) – Structure of GST: Central GST – State GST – Integrated GST – Union Territory GST.	12
IV	Supply of goods and Services: Meaning of supply – Place of supply – principal of supply – composite supply – mixed supply – outward supply – exempted supply. Registration under GST: Procedure for registration – compulsory registration – deemed registration – Exemption from GST registration	12
V	Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST).Returns filing procedures under GST: Payment procedure under GST - Input tax credit - Outcome of GST	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Gurukripa, "GST Self Learning", Gurukripa Publications, 2017.

**Reference Book :-**

1. V.Balachandran, "Indirect Taxation" Sultan Chand &Kalyani Publishers, 16<sup>th</sup> Edition, 2014.
2. R. Radhakrishnan, "Indirect Taxation", Kalyani Publishers, 2016.
3. Dr.Radha and Dr.Parameswaran, "Business Taxation", Prasanna Publishers, Chennai, 2013.

4. Dr.Radha and Dr.Parameswaran, "Indirect Taxation",Prasanna Publishers, Chennai, 2016.	
<b>Focus of Course :- Skill Development</b>	
<b>e-Resources/e-Content URL :</b> • <a href="https://ctd.tn.gov.in/documents">https://ctd.tn.gov.in/documents</a>	
<b>Course Designer:</b> K.Geethanjali Assistant Professor, Dept. of B.Com(CA)	 <b>BoS- Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge
CO1	To gain the knowledge about the Indian Taxation System	K1
CO2	To understand the Structure of Goods and Service Tax	K2
CO3	To gain competency in Supply of Goods and Service Tax and Registration under GST	K2
CO4	To apply the Return filing of GST and Payment Procedure.	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	M	S	M	S	M	S	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – VI**

**[Common for B.Com, B.Com(CA), and B.Com(PA)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCMGEBO	Core Elective - 2	Insurance Law	Concept	60	-	-	5
<b>Preamble :</b> It enables the students should have the thorough knowledge in concept of insurance, IRDA Act, Kinds of insurance and claim benefits.							
<b>Prerequisite:</b> Fundamental concepts of law taught at Bridge Course							

Unit	Course Contents	Hours
<b>I</b>	Insurance-Meaning, Nature, Significance- Principles – Re-Insurance- Double Insurance - Nationalisation Vs Privatisation of Insurance business – Insurance Regulatory and Development Authority Act 2000 - Recent development in the Insurance sector.	12
<b>II</b>	Types of insurance – General insurance – Accident and Motor Insurance – Nature, Disclosure, Contribution – Claims and Recovery	12
<b>III</b>	Life insurance – Nature – Classification of Policies – Annuities – Selection of Risk Calculation of Premium and Surrender Value.	12
<b>IV</b>	Marine and Fire Insurance – Nature – Kinds of Policies – Policies Conditions – Premium Calculations.	12
<b>V</b>	Nature-Risk analysis – Planning Control and Transfer of Risk – Administration of Companies Properties and provisions of adequate security arrangements – Deposit and Credit Insurance – Nature, Terms and Conditions regarding claims and recoveries.	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. P.Periyasmy, "Principles and Practice of Insurance", Himalaya Publishing Delhi, 1<sup>st</sup> Edition, 2011.
2. M.N.Mishra, "Insurance Principles and Practice", Sulchand chand & Company Ltd., 21<sup>st</sup> Edition, 2014.

**Reference Book :-**

1. G.S. Panda, "Principles and Practice of Insurance", Kalyani Publishing House, Edition, 2006.
2. G.L. Banka, "Innovative theory of Risk Management and Insurance", Shreenivas Publication 1<sup>st</sup> Published 2012.

**Focus of Course :-** Employability

**e-Resources/e-Content URL :**

- NPTEL Video: <http://nptel/index.php/search>
- e-Pathshala : <http://e-pathshala/index.php/search>
- You Tube : <http://you tube /index.php/search>

**Course Designer:**  
Dr.N.Ponsabariraj  
Assistant Professor, Dept. of B.Com

**BoS - Chairman**  
Dr.I.Siddiq  
Head, Dept. of Commerce



<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy Knowledge</b>
<b>CO1</b>	To recall the concept, importance of insurance and Act of IRDA.	<b>K1</b>
<b>CO2</b>	To understand the General, Accident and Motor insurance concepts.	<b>K2</b>
<b>CO3</b>	To apply the knowledge of various life insurance and calculation of premium and Surrender value.	<b>K3</b>
<b>CO4</b>	To apply the knowledge of claims and recoveries.	<b>K4</b>

**Mapping with Program Outcomes and Program Specific Outcomes:**

<b>COs /</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S	S	S	S	S	S
<b>CO4</b>	M	M	M	M	M	M	M	M	M	M

S – Strong; L – Low; M – Medium



**SEMESTER-V**  
(Common for B.Com, B.Com (CA) and B.Com (PA))

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BBCGEB0	Core Elective-2	Management Information System	Concept	60	-	-	4
<b>Preamble :</b> To know the Integration of Business Information through Computers.							
<b>Pre-requisite:</b> Basic knowledge about information system.							

**Syllabus**

Unit	Course content	Hours
I	Management information system: meaning-characteristics-requirements of information system. Benefit – limitations-significance – role of MIS - Fundamentals of information: characteristics of information-Sources of information-types of information- levels of management and information requirement.	12
II	Concept of system- characteristics of system-types of system-components of MIS – classification of information system-Challenges of information system-MIS in management process	12
III	Development of MIS: Information system planning (nolans’s six stage model) - MIS development process- Database Management Systems – Conceptual Presentation – Client Server Architectures Networks	12
IV	Implementation of MIS: methods- Implementation steps- evaluation of management information system- structure-maintenance- Problems in maintenance	12
V	Control and security issues: Meaning of control-need of control-types of control-security hazards- security techniques- MIS in business operations	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Aman Jindal, “**Management Information System**”, Kalyani Publishers, New Delhi, 2007.

**Reference Books:**

- Gorden B. Davis & Margrethe H. Olson, “**Management Information System**”, Tata-McGraw –Hill Education Pvt.Ltd, 2<sup>nd</sup> Edition 2011.
- Mohan.P, “**Management Information System**” Himalaya Publishing House, 2<sup>nd</sup> Edition 2013.
- Laudon Kenneth C Laudon Jane P, “**Management Information System**” Pearson Publishers, 2<sup>nd</sup> Edition, 2013.
- Schultheis Robert, “**Management Information System**” McGraw Hill Education (India) Pvt Ltd, 1<sup>st</sup> Edition, 2013.
- Gagan Varshney Pankaj Madan Avdhesh Gupta “**Management Information System**”

Global Vision Publishing House. 1 <sup>st</sup> Edition, 2010.	
<b>Focus of Course:</b> Skill Development	
<b>E-Resource/e-Content URL:</b> Tutorials point: <a href="https://www.tutorialspoint.com/mis_basics/index.htm">https://www.tutorialspoint.com/mis_basics/index.htm</a>	
<b>Course Designer</b> Mr.C.Sivaraj Assistant Professor, Dept. of B.Com(CA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy KnowledgeLevel
CO1	To learn the types of information system in business organizations	K1
CO2	To gain knowledge on business operations and its functional areas	K2
CO3	To understand the importance and issues of organization's information system	K2
CO4	To apply the development model for implementation of management information system	K3

#### Mapping with Program Outcomes and Program Specific Outcomes

Cos / POs	PO1	PO2	PO3	PO4	PO5					
						PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	M	S	L	S	M
CO2	M	S	M	S	M	S	L	M	M	M
CO3	S	S	M	M	S	M	M	L	S	M
CO4	S	S	M	M	S	S	M	L	M	M

S-Strong; L-Low; M-Medium



**SEMESTER – VI**  
(Common for B.Com, B.Com (CA) and B.Com (PA))

CourseCode	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPAGEB0	Core Elective-2	Brand Management	Concept	60	-	-	5
<b>Preamble :</b> To gain comprehensive understanding of aspects relating to brand management							
<b>Prerequisite :</b> Basic knowledge of marketing							

**Syllabus**

Unit	Course content	Hours
I	Introduction – Basic understanding of brands – concepts and process – significance of a brand – brandmark and trademark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.	12
II	Brand Associations: Brand vision– brand ambassadors– brand as personality, as trading asset, Brand extension– brand positioning–Brand image building.	12
III	Brand Impact: Branding impact on buyers–competitors, Brand loyalty–loyalty programmes –brand equity –role of brand manager–Relationship with Manufacturing–marketing- finance–purchase and R&D– brand audit	12
IV	Leveraging brands– Brand extensions, extendibility, merits and demerits – Line extensions, line trap – Co-branding and licensing brands.	12
V	Brand Strategies: Designing and implementing branding strategies	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Kevin Lane Keller, M.G. Parameswaran Isaac Jacob, "Strategic brand Management", Pearson Education, 3<sup>rd</sup> Edition 2015.

**Reference Book(s):**

1. Kapferer Jean Noel, "Strategic brand Management", Kogan Page India Pvt Ltd., 5-Edition, 2012.
2. S. Ramesh Kumar, "Managing Indian Brands, Marketing Concepts and Strategies", Vikas Publishing House, 2<sup>nd</sup> Edition, 2007.
3. Tiled Heding; Charlotte F. Krudtzen; Mogens Bjerra, "Brand Management: Research, theory and Practice, Routledge Taylor and Francis Group, London, 2<sup>nd</sup> edition 2016.
4. Johny K, Johansson, Kurt A. Carlson, "Contemporary Brand Management", John Wiley and Sons (Asia) Pvt Ltd. Edition 2008

<b>Learning Methods (*):</b> Assignment/Seminar/Quiz/Group Discussion/Case-Study/Self-Study Component/etc.,	
<b>Focus of Course:</b> Skill Development	
<b>E-Resource/e-Content URL:</b> : <a href="https://www.tutorialspoint.com/brand_management/">https://www.tutorialspoint.com/brand_management/</a>	
<b>Course Designer</b> <i>T. Vanjikodi</i> T. Vanjikodi Assistant Professor, Department of B.Com (PA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce

<b>Course Outcomes (COs)</b>		
On successful completion of this course the students will be able to:		
<b>CO Number</b>	<b>Course Outcome (CO) Statement</b>	<b>Blooms Taxonomy KnowledgeLevel</b>
<b>CO1</b>	To understand the basic knowledge of Branding	<b>K1</b>
<b>CO2</b>	To provide knowledge about the Brand association and Brand Extension.	<b>K2</b>
<b>CO3</b>	To gain the knowledge of implementing branding strategies	<b>K3</b>

**Mapping with Program Outcomes and Program Specific Outcomes**

<b>Cos / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO2</b>	S	M	S	S	S	S	M	S	S	S
<b>CO3</b>	S	S	M	S	M	S	S	M	S	M

S –Strong; L –Low; M –Medium





**SEMESTER – VI**  
**[Common for B.Com, B.Com (CA), and B.Com (PA)]**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BCMGE0	Core Elective - 3	Labour Legislation and Industrial Relations	Concept	60	-	-	5
<b>Preamble:</b> It enables the student should have the thorough knowledge on the Industries							
<b>Prerequisite:</b> Fundamental concepts of commerce taught at Bridge Course							

**Syllabus**

Unit	Course Contents	Hours
I	Introduction to labour Legislations: Factories Act, 2148: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. Prevention of Sexual Harassment at Workplace Act, 2013: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories.	12
II	Law relating to recruitment: The Contract Labour (Regulation and Abolition) Act, 2170: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. The interstate Migrant Workmen Act and Rules, 2179: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. The Apprentice Act, 2161: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories.	12
III	Law relating to Wages: The payment of Wages Act, 2136: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. The minimum wages Act, 2148: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. The payment of bonus Act: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories	12
IV	Laws relating to Social Security: The Employees State Insurance Act, 2148: Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories. The Payment of Gratuity Act – Scope and objectives of the Act – salient features of the Act – Authorities under this Act – Classification of categories (Include)	12
V	Overview of Industrial Relation: Meaning and definition of Industrial Relations – objectives and scope – Principle of good Industrial Relations – Approaches – Significance of industrial relations – Distinction between human relations and industrial relations - Causes of poor industrial relations – Role of management in industrial relations	12

<b>Total</b>	<b>60</b>
<b>Text Books:</b>	
1. N.D. Kapoor, "Elements of industrial Law", Sultan Chand & Sons, New Delhi, 35th Edition,,2013.	
2. Pradeep Kumar Das "Industrial Relations" Kunal Books Publisher, New Delhi,2017	
<b>Reference Book :-</b>	
1. Subba Rao .P. "Industrial Relations" Himalaya publishing house, New Delhi,2006	
2. Sarma, A.M., Industrial Relations, Himalaya Publishing House, Delhi, 2196.	
3. Daniel E.I. Gbere "Public Administration – A Conceptual Perspective" Oxford Publications, 2017.	
4. V.K. Kharbanda, "Factories Act,2148"Law Publishing House, Fifth Edition,2017	
<b>Focus of Course :-</b> Employability	
<b>e-Resources/e-Content URL :</b>	
<ul style="list-style-type: none"> <li>• NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>• e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>• You Tube :<a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> </ul>	
<b>Course Designer</b> R.Nagarajan  Assistant Professor, Dept. of B.Com	 <b>BoS- Chairman</b> Dr.I.Siddiq Head, Dept. of Commerce

<b>Course Outcomes (COs) :</b>		
On Successful completion of this course the students will able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy
CO1	To recall the legal aspects of Employment of child and young workers	K1
CO2	To understand the Payment of Wages Act 2126	K2
CO3	To understand the Employees' Compensation Act 2123	K3
CO4	To apply the knowledge of Employees State Insurance Act 2148	K4

**Mapping with Program Outcomes and Program Specific Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S	S	S	M	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	S	S	S	S	M	S	S	S
CO4	S	S	M	S	S	S	S	M	S	S

S – Strong; L – Low; M – Medium



**SEMESTER – VI**  
**(Common for B.Com, B.Com (CA) and B.Com (PA))**

CourseCode	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BBCGEC0	Core Elective - 3	Enterprise Resource Planning	Application	60	-	-	4

**Preamble :** To make the students to understand the strategic importance of Enterprise Resource Planning.

**Prerequisite:** Basic knowledge about the operations of company and software used in business.

**Syllabus**

Unit	Course content	Hours
I	ERP: An Overview, Enterprise – An Overview, Benefits of ERP, ERP and Related Technologies, Business Process Reengineering (BPR), Data Warehousing, Data Mining, OLAP, SCM, CRM, GIS, PLM, EDI and EFT.	12
II	THE BUSINESS MODULES: Business modules in an ERP Package, FICO, Manufacturing, Human Resources, Plant Maintenance, MM Module, Quality Management, Sales and Distribution.	12
III	The ERP Market: ERP Market Place, SAP AG, PeopleSoft, Baan, JD Edwards, Oracle, QAD, SSA.	12
IV	ERP Implementation:ERP Implementation Lifecycle. Implementation Methodology, Hidden Costs, Organizing the Implementation, Vendors, Consultants and Users, Contracts with Vendors, Consultants and Employees, Project Management and Monitoring.	12
V	ERP – Present And Future: Turbo Charge the ERP System, EIA, ERP and E-Commerce, ERP and Internet, Future Directions in ERP.	12
<b>Total</b>		<b>60</b>

**Text Book:**

1. Alexis Leon, “ERP Demystified”, Tata McGraw Hill, 3<sup>rd</sup> Edition 2014.

**Reference Books:**

1. Vinod Kumar Garg and Venkitakrishnan N K., “Enterprise Resource Planning – Concepts and Practice”, 2<sup>nd</sup> Edition, 2011.
2. Rahul. V. Altekar, “Enterprisewide Resource Planning Theory and Practice”, Prentice Hall of India Pvt Ltd, 3<sup>rd</sup> Print 2005.
3. S. Parthasarathy “Enterprise Resource Planning (ERP) – A Managerial and Technical Perspective”. New Age International (P) Ltd Publishers, 1<sup>st</sup> Edition, 2007.

**Focus of Course:** Skill Development



**E-Resource-Content URL:**

- [https://www.tutorialspoint.com/.../enterprise resource planning.html](https://www.tutorialspoint.com/.../enterprise_resource_planning.html)

**Course Designer**

Dr.K.Jayaprakash

Associate Professor, Dept. of B.Com(ABA)

**BoS Chairman**

Dr.I.Siddiq

Head, Dept of Commerce

**Course Outcomes (COs)**

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

CO Number	Course Outcome (CO) Statement	Blooms Taxonomy KnowledgeLevel
CO1	To learn the concepts of reengineering and its relationship with ERP system implementations	K1
CO2	To understand the steps and activities in the ERP life cycle	K2
CO3	To gain competency in the main functional areas of SAP .	K3
CO4	To understand the current trends and issues related to Enterprise Systems.	K3

**Mapping with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	M	S	M	M	M	S	S
CO2	L	M	M	S	S	S	M	M	S	S
CO3	L	M	S	S	S	S	M	M	S	S
CO4	L	S	S	S	S	S	M	M	M	S

S –Strong; L –Low; M –Medium



**SEMESTER – VI**  
(Common for B.Com, B.Com (CA) and B.Com (PA) )

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPAGEC0	Elective-3	Human Resource Management	Concept	60	-	-	5
<b>Preamble:</b> Students to understand and familiarize the concept of Human Resource Management and their application for managerial decision making.							
<b>Prerequisite:</b> No prerequisite required							

**Syllabus**

Unit	Course content	Hours
I	Basics of Human Resource Management: Introduction to Human Resource Management - characteristics and objectives - HRM Environment - Functions of Human Resource Management – HRM and personnel management – Changing role of HRM.	12
II	Recruitment and selection: Manpower planning and forecasting – Job analysis – job specification – job description – job rotation – job enrichment - Sources of recruitment and selection – types of tests and interviews – common mistakes in interview process.	12
III	Learning & Development: Need and objectives of Learning – Learning Policy – Learning Centre – Learning /Manual Procedure – Profile of a Trainer - Learning Methods – Identification of learning needs - Benefits of Learning process .	12
IV	Performance Management System : Need of Performance - Methods – Types of Performance Management – Essentials of an effective Performance Management System and its indicators – MBO Approach - Feedback and Counseling - Performance Management Cycle – Issues and Challenges in Performance Management.	12
V	Wage determination and Administration: Basics of Compensation – Types and various approaches – Role and objectives of Trade Unions - Wage Structure -Factors determining wage rate – concept of industrial relations – causes of poor industrial relation.	12
<b>Total</b>		<b>60</b>
<b>Text Book:</b>		
1. L.M.Prasad, “ <b>Human Resource Management</b> ”, Sulltan Chand & Sons, 3 <sup>rd</sup> Edition 2010, reprint 2014		
<b>Reference Book :-</b>		
1. C.B.Gupta, “ <b>Human Resource Management</b> ”, Sulltan Chand & Sons, 15 <sup>th</sup> Edition 2014.		
2. C.B.Memoria, S.V.Gankar, “ <b>Personnel Management</b> ”, Himalaya Publishing, Delhi		

30 <sup>th</sup> Edition, 2014.		
3.P.C.Tirupathi, "Personnel Management & Industrial Relations", Sulltan Chand & Sons, 20 <sup>th</sup> Edition, 2013.		
4. P. G. Aquias, "Human Resource Management Principles and Practice", Vikas Publishing House Pvt Ltd., Edition 2006.		
<b>Focus of Course :-</b> Employability		
<b>e-Resources/e-Content URL :</b> Tutorials point: <a href="https://www.tutorialspoint.com/human_resource_management/">https://www.tutorialspoint.com/human_resource_management/</a>		
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>Course Designer</b>            Dr.C.Boopathi            Associate Professor, Dept. of B.Com(PA)         </td> <td style="width: 50%; vertical-align: top;"> <b>BoS Chairman</b>            Dr.I.Siddiq            Head, Dept of Commerce         </td> </tr> </table>	<b>Course Designer</b> Dr.C.Boopathi Associate Professor, Dept. of B.Com(PA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce
<b>Course Designer</b> Dr.C.Boopathi Associate Professor, Dept. of B.Com(PA)	<b>BoS Chairman</b> Dr.I.Siddiq Head, Dept of Commerce	

Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To understand the basic knowledge of Human Resource Management	K1
CO2	To provide knowledge about the Recruitment and selection Process	K2
CO3	To gain the knowledge of Performance Management System	K3

**Mapping Course Outcomes with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	S	S	S	M	S	S	S
CO3	S	S	M	S	M	S	S	M	S	M

S –Strong; L –Low; M –Medium



**SEMESTER – VI**

Course Code	Type	Course Name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21BPA6S10	SBC 4	Investment Management	Application	40	-	-	3
<b>Preamble:</b> To enable the students to acquire knowledge on investments.							
<b>Prerequisite:</b> On successful completion of this course, the students should have knowledge on investment avenues and security analysis.							

**Syllabus**

Unit	Course content	Hours
I	<b>Investment Concept:</b> Meaning - Nature and Importance of investment – Gambling and Speculation - Investment process– Factors affecting investments - Types of risks and Return.	08
II	<b>Forms of investment:</b> Equity shares – Debentures – Bonds – Bank deposits, Post office schemes, Government Securities, Mutual fund schemes, Provident funds, Company deposits - Real estate, Gold & silver.	08
III	<b>Primary and Secondary Market:</b> Functions of New Issue Market - Role of New Issue Market – BSE, NSE, NSDL and DEMAT accounts.	08
IV	<b>Market Analysis:</b> Fundamental Analysis - Meaning- Economic analysis – Forecasting techniques – Industrial analysis – Company analysis – Basics of Technical analysis.	08
V	<b>Portfolio Analysis:</b> Meaning - Portfolio construction – Objectives of portfolio – Selection of portfolio – Portfolio Evaluation .	08
<b>Total</b>		<b>40</b>

**Text Book:**

1. Punithavathi Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House, 2<sup>nd</sup> Edition 2013.
2. Preethi Singh, “Security Analysis and Portfolio Management”, Himalaya Publishing House, 18th Edition 2013.

**Reference Books:**

1. V.K.Bhalla, “Investment Management”, S.Chand & Company Pvt. Ltd, 19<sup>th</sup> Edition 2013.
- 2..Radha Parameswaran, “Investment Management”,Prasanna Publishers.1<sup>st</sup> Edition 2014


**Focus of Course: Skill Development**

**E-Resource/e-Content URL:**

[https://www.tutorialspoint.com/analysis\\_of\\_investment\\_online\\_training/index.asp](https://www.tutorialspoint.com/analysis_of_investment_online_training/index.asp)

  
**Course Designer**

Loganathan. K  
Assistant Professor, Dept. of B.Com (PA)

  
**BoS Chairman**  
Dr.I.Siddiq  
Head, Dept. of B.Com



Course Outcomes (COs)		
On successful completion of this course the students will be able to:		
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level
CO1	To gain some basic knowledge of investments and financial markets.	K1
CO2	To understand the various investment instruments and its features	K1
CO3	To impart the knowledge on fundamental and technical analysis	K2
CO4	To apply the knowledge in real financial scenario.	K3

**Mapping Course Outcomes with Program Outcomes and Program Specific Outcomes**

Cos / POs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	S	M	M	M	M	M
CO2	L	M	M	M	S	M	S	S	S	S
CO3	L	S	S	S	S	S	S	S	S	S
CO4	M	M	M	S	S	S	S	S	S	S

S –Strong; L –Low; M –Medium





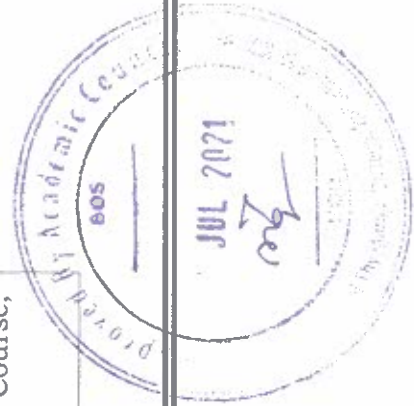
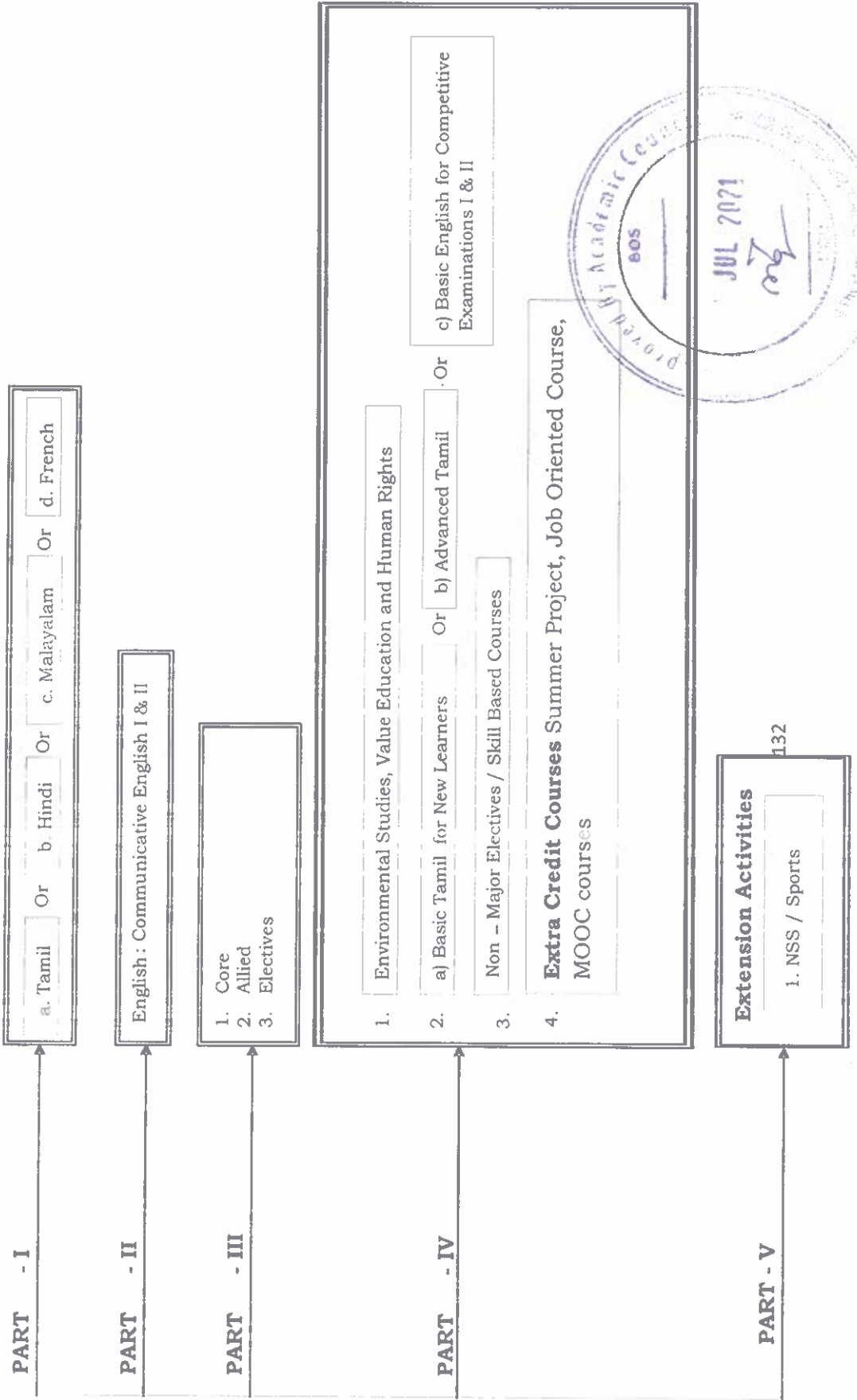


## **CURRICULUM STRUCTURE OF UG PROGRAMS**





**CURRICULUM STRUCTURE OF UG PROGRAMS  
(2021 – 2022 Batch Onwards)**







**EXAMINATION PATTERN UNDER AUTONOMY**



## EXAMINATIONS SYSTEM UNDER AUTONOMY

### 1. OBE ASSESSMENT COMPONENT MATRIX

#### Theory

Course Category	UG	UG/PG			UG	UG	PG
Assessment Components	Language	Concept	Application	Analysis	Skill Based Course	Value Based Course	IDC
Component -1 CIA – Test	30	30	30	30	15	45	50
Component -2 UG – Attendance / PG – Seminar	5	5	5	5	5	5	-
Component -3 Assignments	5	5	5	5	5	-	-
Component -4 Skill Based Task	10 <sup>*</sup>	10 <sup>*</sup>	10 <sup>*</sup>	10 <sup>*</sup>	5 <sup>#</sup>	-	-
<b>Total Marks</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>30</b>	<b>50</b>	<b>50</b>

Note:

<sup>#</sup> - Skill based task – 1 task

<sup>\*</sup> - Skill based tasks – 2 tasks for UG, – 3 tasks for PG

#### Practical

Course Category	UG/PG		Skill Based
Assessment Components			
Component -1 CIA – Test	30	15	15
Component -2 Lab Performance	5	2.5	5
Component -3 Observation	5	2.5	5
Component -4 Skill Based Task	10 <sup>*</sup>	5 <sup>#</sup>	5 <sup>#</sup>
<b>Total Marks</b>	<b>50</b>	<b>25</b>	<b>30</b>

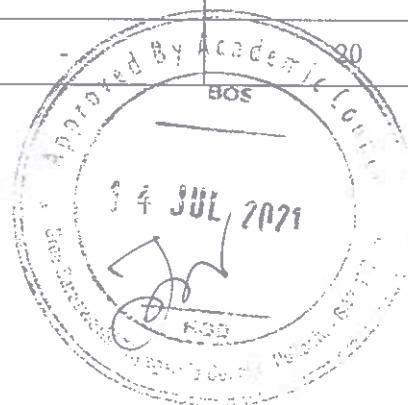
Note:

<sup>#</sup> - Skill based task – 1 task

<sup>\*</sup> - Skill based tasks – 2 tasks for UG, – 3 tasks for PG

#### Project & Internship

Course Category	Project	Summer Internship	Project
Assessment Components			
Component -1 Review I	15	25	30
Component -2 Review II	15	25	30
Component -3 Report Submission	10	-	30



Component -4 Model Viva voce	10	-	20
<b>Total Marks</b>	<b>50</b>	<b>50</b>	<b>100</b>

**Internship & Field Work for Psychology/Social Work**

Course Category Assessment Components	Internship
Component -1 Attendance	10
Component -2 Work Diary/IC	10
Component -3 Report/Record	10
Component -4 Prof. Knowledge & Initiatives/ Viva voce	20
<b>Total Marks</b>	<b>50</b>

**SKILL BASED TASKS FOR THEORY / PRACTICAL COURSES:**

- FLOWCHARTS
- MINIATURES
- DEMONSTRATION
- SNAP TALK
- VIVA VOCE
- CLASS PRESENTATION [ORAL/POSTER]
- BUSINESS PLAN
- GROUP DISCUSSION
- SIMULATION EXERCISE
- CASE STUDY
- GAMES
- PUZZLES
- MODELS
- PAPER PRESENTATION
- ARTICLE REVIEW
- DEBATE
- SEMINAR
- REPORTS
- PORTFOLIOS
- QUESTIONNAIRE
- PUBLICATION
- SURVEY
- MINI PROJECT [INDIVIDUAL / GROUP]
- USP COMPONENT [UNIQUE TO THE COURSE]



**2. Mark Preparation Format**

Sl.No.	Name	Reg.No.	Rubrics Evaluation				Total
			Component 1	Component 2	Component 3	Component 4	

**3. Pattern of Examinations:** The college follows semester pattern. Each academic year consists of

two semesters and each semester ends with the End Semester Examinations. A student should have a minimum of 75% attendance out of 90 working days to become eligible to sit for the examinations.

**4. Internal Examinations:** The questions for every examination shall have equal representation from the units of syllabus covered. The question paper pattern and coverage of syllabus for each of the internal (CIA) tests for UG programs are as follows.

**Internal Assessment Test**

**i. First Internal Assessment Test**

Syllabus : First Two Units  
 Working Days : On completion of 30 working days, approximately  
 Duration : Two Hours  
 Max. Marks : 50

**ii. Second Internal Assessment Test**

Syllabus : Third and Fourth Units  
 Working Days : On completion of 65 working days, approximately  
 Duration : Two Hours  
 Max. Marks : 50

**iii. Model Examinations**

Syllabus : All Five Units  
 Working Days : On completion of 85 working days, approximately  
 Duration : Three Hours  
 Max. Marks : 100 (or) 75

**CIA Assessment (for CIA-I and CIA-II) - UG**

Bloom's Category Level	Sections	Marks			Description
K1= Remember	Section A 5 Questions * 1 Marks	5			Multi choice Questions
K1= Remember K2= Understand K3= Apply	Section B 3 Questions (out of 5 questions) * 5 Marks (Open choice type)	15			Open choice type Questions (250 words)
		K1	K2	K3	
K1= Remember K2= Understand K3= Apply	Sections C 3 Questions * 10 Marks (either or type)	30			Either or types Questions (500 words)
		K1	K2	K3	
	<b>Total</b>	<b>50</b>			

For the internal assessment test, the question paper pattern shall be as given below



**UG: CIA TEST – I & II**  
**[FOR 2 UNITS - 2 HOURS – 50 MARKS]**  
**[FOR CORE/ELECTIVE/ALLIED/SKILL BASED COURSES]**

**SECTION A**

[05 MULTIPLE CHOICE QUESTIONS]

[ALL 5 FROM K1 LEVEL]:

05 x 01 = 05

**MARKS**

(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**SECTION B**

[250 WORDS – OPEN CHOICE TYPE – 3 OUT OF 5 QUESTIONS]

[2 QUESTIONS FROM K1 LEVEL]

[2 QUESTIONS FROM K2 LEVEL]

[1 QUESTION FROM K3 LEVEL]:

03 x 05 = 15

**MARKS**

(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**SECTION C**

[500 WORDS – EITHER OR TYPE – 3 QUESTIONS]

[ALL 3 ARE FROM K1, K2 & K3 LEVEL RESPECTIVELY]:

03 x 10 = 30

**MARKS**

(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**CIA Assessment (for CIA-I and CIA-II) - PG**

Bloom's Category Level	Sections	Marks	Description			
K1 = Remember	Section A 5 Questions * 1 Marks	5	Multi choice Questions			
K1 = Remember K2 = Understand K3 = Apply K4 = Analyze	Section B 3 Questions (out of 5 questions) * 5 Marks (Open choice type)	15				Open choice type Questions (250 words)
		K1	K2	K3	K4	
K2 = Understand K3 = Apply K4 = Analyze	Sections C 3 Questions * 10 Marks (either or type)	30				Either or types Questions (500 words)
		K1	K2	K3	K4	
	<b>Total</b>	<b>50</b>				

For the First internal assessment test, the question paper pattern shall be as given below.

**PG: CIA TEST – I & II**

**[FOR 2 UNITS - 2 HOURS – 50 MARKS]**

**[FOR CORE/ELECTIVE/ALLIED/SKILL BASED COURSES]**

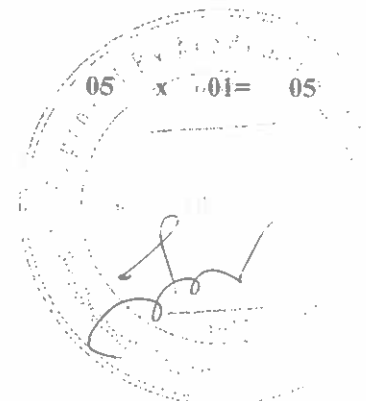
**SECTION A**

[05 MULTIPLE CHOICE QUESTIONS]

[ALL 5 FROM K1 LEVEL]:

**MARKS**

05 x 01 = 05





(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**SECTION B**

[250 WORDS – OPEN CHOICE TYPE – 3 OUT OF 5 QUESTIONS]

[1 QUESTION FROM K1 LEVEL]

[2 QUESTIONS FROM K2 LEVEL]

[1 QUESTION FROM K3 LEVEL]

[1 QUESTION FROM K4 LEVEL]:

03 x 05 = 15

**MARKS**

(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**SECTION C**

[500 WORDS – EITHER OR TYPE – 3 QUESTIONS]

[ALL 3 ARE FROM K2,K3&K4 LEVEL RESPECTIVELY] :

03 x10 = 30

**MARKS**

(MINIMUM TWO QUESTION SHALL BE ASKED FROM EACH UNIT)

**PG: CYCLE TEST – I & II**

[FOR 2 UNITS - 2 HOURS – 50 MARKS]

[FOR IDC – GENERAL INTELLIGENCE AND REASONING]

**SECTION A**

[50 MULTIPLE CHOICE QUESTIONS]

[ALL 50 FROM K1 LEVEL]:

50 x 01= 50

**MARKS**

(MINIMUM TWENTY TWO QUESTIONS SHALL BE ASKED FROM EACH UNIT)

**Model & Semester Examinations Assessment - UG for 100 marks**

Bloom's Category Level	Sections	Marks	Description			
K1 = Remember	Section A 10 Questions * 1 Marks	10	Multi choice Questions			
K1= Remember K2= Understand K3= Apply	Section B 5 Questions (out of 7 questions)* 6 Marks (Open choice type)	30	Open choice type Questions (250 words)			
		<table border="1"> <tr> <td>K1</td> <td>K2</td> <td>K3</td> </tr> <tr> <td>2</td> <td>3</td> <td>2</td> </tr> </table>		K1	K2	K3
K1	K2	K3				
2	3	2				
K1= Remember K2= Understand K3= Apply	Sections C 5 Questions * 12 Marks (either or type)	60	Either or types Questions (500 words)			
		<table border="1"> <tr> <td>K1</td> <td>K2</td> <td>K3</td> </tr> <tr> <td>4</td> <td>4</td> <td>2</td> </tr> </table>		K1	K2	K3
K1	K2	K3				
4	4	2				
	<b>Total</b>	<b>100</b>				



**Model & Semester Examinations Assessment - UG for 75 marks**

Bloom's Category Level	Sections	Marks	Description
K1= Remember	Section A 10 Questions * 1 Marks	10	Multi choice Questions
K1= Remember Understand K3= Apply	Section B 5 Questions (out of 7 questions)* 5 Marks (Open choice type)	25	Open choice types Questions (250 words)
		K1   K2   K3 2   3   2	
K1= Remember Understand K3= Apply	Section C 5 Questions * 8 Marks (either or type)	40	Either or types Questions (500 words)
		K1   K2   K3 4   4   2	
<b>Total</b>		<b>75</b>	

**UG: MODEL & SEMESTER EXAMINATIONS  
[FOR CORE/ELECTIVE/ ALLIED COURSES]  
[FOR 5 UNITS – 3 HOURS – 100 MARKS]**

**SECTION A**

[10 MULTIPLE CHOICE QUESTIONS]  
[ALL 10 FROM K1 LEVEL]:  
(Two each from all units)

**10x01= 10 MARKS**

**SECTION B**

[250 WORDS – OPEN CHOICE TYPE – 5 OUT OF 7 QUESTIONS]  
[2 QUESTIONS FROM K1 LEVEL]  
[3 QUESTIONS FROM K2 LEVEL]  
[2 QUESTIONS FROM K3 LEVEL]:  
(Minimum One question shall be asked from each unit)

**05 x 06 = 30 MARKS**

**SECTION C**

[500 WORDS – EITHER OR TYPE – 5 QUESTIONS]  
[2 QUESTIONS FROM K1 LEVEL]  
[2 QUESTIONS FROM K2 LEVEL]  
[1 QUESTION FROM K3 LEVEL]:  
(Two each from all units)

**05 x 12 = 60 MARKS**

**UG: MODEL & END SEMESTER EXAMINATIONS  
[FOR SKILL BASED COURSES / ALLIED & NME]  
[FOR 5 UNITS – 3 HOURS – 75 MARKS]**

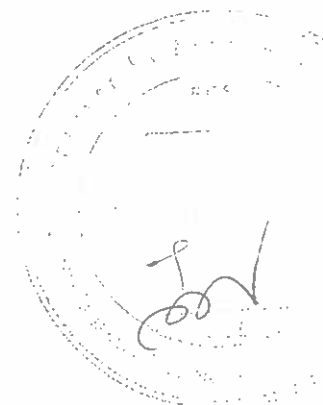
**SECTION A**

[10 MULTIPLE CHOICE QUESTIONS]  
[ALL 10 FROM K1 LEVEL]:  
(Two each from all units)

**10x01= 10 MARKS**

**SECTION B**

[250 WORDS – OPEN CHOICE TYPE – 5 OUT OF 7 QUESTIONS]  
[2 QUESTIONS FROM K1 LEVEL]  
[3 QUESTIONS FROM K2 LEVEL]



[2 QUESTIONS FROM K3 LEVEL]:  
(Minimum One question shall be asked from each unit)

05 x 05 = 25 MARKS

**SECTION C**

[500 WORDS – EITHER OR TYPE – 5 QUESTIONS]

[2 QUESTIONS FROM K1 LEVEL]

[2 QUESTIONS FROM K2 LEVEL]

[1 QUESTION FROM K3 LEVEL]:

(Two each from all units)

05 x 08 = 40 MARKS

**Model & Semester Examinations Assessment - PG for 100 marks**

Bloom's Category Level	Sections	Marks	Description		
K1	Section A 10 Questions * 1 Marks	10	Multiple choice Questions		
K1, K2, K3, K4	Section B 5 Questions (out of 7 questions)* 6 Marks (Open choice type)	30			
		K1	K2	K3	K4
		2	2	2	1
K2, K3, K4	Sections C 5 Questions * 12 Marks (either or type)	60			
		K2	K3	K4	
		4	4	1	
<b>Total</b>		<b>100</b>			

**PG: MODEL & END SEMESTER EXAMINATIONS  
[FOR 5 UNITS – 3 HOURS – 100 MARKS]**

[FOR CORE/ELECTIVE/ALLIED COURSES]

**SECTION A**

[10 MULTIPLE CHOICE QUESTIONS]

[ALL 10 FROM K1 LEVEL]:

(Two each from all units)

10x01= 10 MARKS

**SECTION B**

[250 WORDS – OPEN CHOICE TYPE – 5 OUT OF 7 QUESTIONS]

[2 QUESTIONS FROM K1 LEVEL]

[2 QUESTIONS FROM K2 LEVEL]

[2 QUESTIONS FROM K3 LEVEL]

[1 QUESTION FROM K4 LEVEL]:

(Minimum One question shall be asked from each unit)

05 x 06 = 30 MARKS

**SECTION C**

[500 WORDS – EITHER OR TYPE – 5 QUESTIONS]

[2 QUESTIONS FROM K2 LEVEL]

[2 QUESTIONS FROM K3 LEVEL]

[1 QUESTION COMPULSORY FROM K4 LEVEL]:

(Two each from all units)

05 x 12 = 60 MARKS



**The following is the Question Paper Pattern for the courses Environmental Studies and Value Education and Human Rights,.**

Syllabus : All Five Units

Duration : Three Hours

Max. Marks : 50

**Question Paper Pattern**

**Section A (5 x 10 = 50 marks)**

Five Questions of "either / or" type. Each question carries 10 marks.

Answer all questions

- Q.1 (a) \_\_\_\_\_ or (b) \_\_\_\_\_  
Q.2 (a) \_\_\_\_\_ or (b) \_\_\_\_\_  
Q.3 (a) \_\_\_\_\_ or (b) \_\_\_\_\_  
Q.4 (a) \_\_\_\_\_ or (b) \_\_\_\_\_  
Q.5 (a) \_\_\_\_\_ or (b) \_\_\_\_\_

**Assignments**

Each student is expected to submit at least two assignments per course. The assignment topics will be allocated by the course teacher. The students are expected to submit the first assignment before the commencement of first CIA and the second assignment before the commencement of second CIA.

**Scoring pattern for Assignments**

Punctual Submission : 2 Marks

Contents : 4 Marks

Originality/Presentation skill : 4 Marks

Maximum : 10 Marks x 2 Assignments = 20 marks

(Reduce these marks to a maximum of 5 i.e., (Marks obtained / 20) X 5)

**Attendance Mark**

Attendance Range    Marks

96 % and above - 5 Marks

91 % & up to 95 % - 4 Marks

86% & up to 90 % - 3 Marks

81% & up to 85 % - 2 Marks

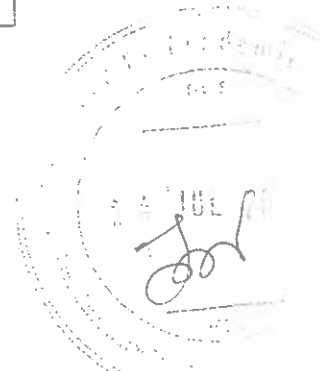
From 75 % to 80% - 1 Mark

**Maximum - 5 Marks**

**Outcome Based Education Assessment Pattern (Internals)  
2021-22 batch onwards**

Internals Setup : Theory – 50 marks (UG/PG)

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	7.5
CIA Test – II	50	7.5
Model Examination	100	15
Assignment	5	5
Attendance	5	5
Skill Based Task	5	10
<b>Total Marks</b>		<b>50</b>



**InternalsSetup : Theory – 30 marks (UG)**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	3
CIA Test – II	50	3
Model Examination	100	9
Assignment	5	5
Attendance	5	5
Skill Based Task	5	5
<b>Total Marks</b>		<b>30</b>

**InternalsSetup : Value Based Course – 50 marks (UG)**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	10
CIA Test – II	50	10
Model Examination	100	25
Assignment	-	-
Attendance	5	5
Skill Based Task	-	-
<b>Total Marks</b>		<b>50</b>

**InternalsSetup : IDC – 50 marks (PG)**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	15
CIA Test – II	50	15
Model Examination	100	20
Assignment	-	-
Attendance	-	-
Skill Based Task	-	-
<b>Total Marks</b>		<b>50</b>

**InternalsSetup : Practical – 50 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	7.5
CIA Test – II	50	7.5
Model Examination	100	15
Lab Performance	5	5
Observation	5	5
Skill Based Task	10	10
<b>Total Marks</b>		<b>50</b>



**InternalsSetup : Practical – 25 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	3.5
CIA Test – II	50	3.5
Model Examination	100	8
Lab Performance	2.5	2.5
Observation	2.5	2.5
Skill Based Task	5	5
<b>Total Marks</b>		<b>25</b>

**InternalsSetup : Practical – 30 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
CIA Test – I	50	3
CIA Test – II	50	3
Model Examination	100	9
Lab Performance	5	5
Observation	5	5
Skill Based Task	5	5
<b>Total Marks</b>		<b>30</b>

**InternalsSetup : Project – 50 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
Review – I	15	15
Review – II	15	15
Report Submission	10	10
Model Viva-voce	10	10
<b>Total Marks</b>		<b>50</b>

**InternalsSetup : Summer Internship – 50 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
Review – I	25	25
Review – II	25	25
<b>Total Marks</b>		<b>50</b>

**InternalsSetup : Project– 100 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
Review – I	30	30
Review – II	30	30
Report Submission	20	20
Model Viva-voce	20	20
<b>Total Marks</b>		<b>100</b>

**Internals Setup : Internship and Field Work – 50 marks**

Name of the Examinations	Examination Conduction Marks	Marks to convert as Final Mark
Work diary/IC	10	10
Report/Record	10	10
Professional Knowledge & Initiatives / Viva-voce	20	20
Attendance	10	10
<b>Total Marks</b>		<b>50</b>

**External Examinations:**

The external examinations for theory courses will be conducted for 50% marks for all UG and PG degree programs, (In case of Total mark is 75, External will be 45 marks). The external theory examinations will be conducted only after the completion of 90 working days in each semester. Normally, the external practical examinations will be conducted before the commencement of theory examinations. Under exceptional conditions these examinations may be conducted after theory examinations are over. The external evaluation will be for 50% (In case of Total mark is 75, External will be 45 marks) of each practical course.

The **External Assessment marks for Practical Examinations** are based on the following criteria. The assessment is for 50 % marks of each practical course.

Programmes (2*20)	40
(Algorithm 10 marks, Key and execution 10 marks)	
Record	10
	-----
<b>Total</b>	<b>50</b>
	-----

The **External Assessment marks for Skill Based Practical Examinations** are based on the following criteria. The assessment is for 45 marks of each practical course.

Programmes (2*20)	40
(Algorithm 08 marks, Key and execution 12 marks)	
Record	05
	-----
<b>Total</b>	<b>45</b>
	-----

The **External Assessment marks for Non Major Elective Practical Examinations** are based on the following criteria. The assessment is for 50 marks.

Programmes (2*21)	42
(Algorithm 7 marks, Key and execution 14 marks)	
Record	8
	-----
<b>Total</b>	<b>50</b>
	-----

The **External Assessment marks for Project and Summer Internship [Inclusive of Psychology & Social Work]** are based on the following criteria. The assessment is for 50 marks.

a) Evaluation	30
b) Viva	20
	-----
<b>Total</b>	<b>50</b>
	-----



The **External Assessment marks for Project** are based on the following criteria. The assessment is for 100 marks.

a)Evaluation	60
b)Viva	40
	-----
<b>Total</b>	<b>100</b>
	-----

The external viva voce examinations for project works also will be conducted after completion of theory examinations. The external assessment is for 100 % marks of the project work.

The **External Assessment mark for project evaluation / summer internship [50 marks]** is based on the following criteria.

a)Assessment	30
b)Viva	20
	-----
<b>Total</b>	<b>50</b>
	-----

The **External Assessment mark for project evaluation / summer internship [100 marks]** is based on the following criteria.

a)Assessment	60
b)Viva	40
	-----
<b>Total</b>	<b>100</b>
	-----

#### **End Semester Examinations Question Paper Pattern - I**

Syllabus : All Five Units  
Working Days : On completion of a minimum of 90 working days.  
Duration : Three Hours  
Max. Marks : 100

#### **Question Paper Pattern**

For the **End Semester External Theory Examinations for 100 marks** the question paper pattern shall be the same for all UG & PG programmes.

#### **Section – A (10 X 1 = 10 Marks)**

**Answer the following questions**

#### **Multiple Choice questions**

- 1 Unit I
- 2 Unit I
- 3 Unit II
- 4 Unit II
- 5 Unit III





- 6 Unit III  
7 Unit IV  
8 Unit IV  
9 Unit V  
10 Unit V

**Section – B (5 X 6 = 30 Marks)**  
**Answer any 5 out of 7 of the following questions**  
**Answers should not exceed 250 words**

11. Unit – I/II/III/IV/V  
12. Unit – I/II/III/IV/V  
13. Unit – I/II/III/IV/V  
14. Unit – I/II/III/IV/V  
15. Unit – I/II/III/IV/V  
16. Unit – I/II/III/IV/V  
17. Unit – I/II/III/IV/V

**Section – C (5 X 12 = 60 Marks)**  
**Answer either (a) or (b) from all questions**  
**Answers should not exceed 500 words**

18. a) Unit – I Or  
b) Unit – I  
19. a) Unit II Or  
b) Unit II  
20. a) Unit III Or  
b) Unit III  
21. a) Unit IV Or  
b) Unit IV  
22. a) Unit V Or  
b) Unit V

**End Semester Examinations Question Paper Pattern - II**

Syllabus : All Five Units  
Working Days : On completion of a minimum of 90 working days.  
Duration : Three Hours  
Max. Marks : 75



**Question Paper Pattern**

For the **End Semester External Theory Examinations (for 75 marks)**, the question paper pattern shall be the same for all UG programmes [Skill Based Courses & NME].

**Section – A (10 X 1 = 10 Marks)**

**Answer the following questions**

**Multiple Choice questions**

- 1 Unit I
- 2 Unit I
- 3 Unit II
- 4 Unit II
- 5 Unit III
- 6 Unit III
- 7 Unit IV
- 8 Unit IV
- 9 Unit V
- 10 Unit V

**Section – B (5 X 5 = 25 Marks)**

**Answer any 5 out of 7 of the following questions**

**Answers should not exceed 250 words**

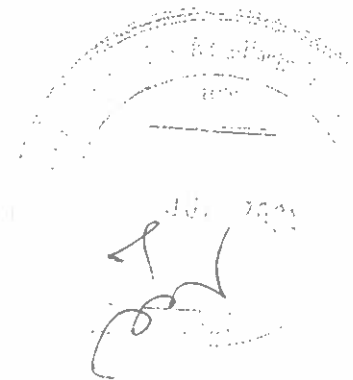
- 11. Unit – I/II/III/IV/V
- 12. Unit – I/II/III/IV/V
- 13. Unit – I/II/III/IV/V
- 14. Unit – I/II/III/IV/V
- 15. Unit – I/II/III/IV/V
- 16. Unit – I/II/III/IV/V
- 17. Unit – I/II/III/IV/V

**Section – C (5 X 8 = 40 Marks)**

**Answer either (a) or (b) from all questions**

**Answers should not exceed 500 words**

- 16. a) Unit I Or
- b) Unit I
- 17. a) Unit II Or
- b) Unit II
- 18. a) Unit III Or
- b) Unit III
- 19. a) Unit IV Or





**Individual Courses**

$C_i$  = Credits earned for course "i" in any semester  
 $G_i$  = Grade Point obtained for course "i" in any semester  
 'n' refers to the semester in which such courses were credited.

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{-----}}{\text{Sum of the credits of the courses in a semester}}$$

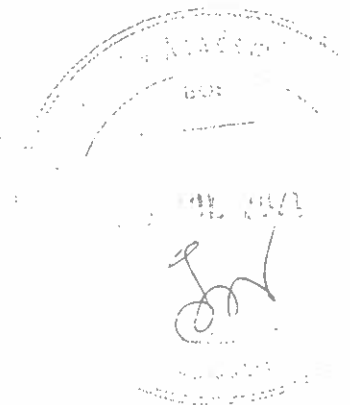
**Classification of Successful Candidates (Overall):**

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 to 10.0	O+	First Class - Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+ #	Third Class
4.0 and above but below 4.5	C #	
0.0 and above but below 4.0	U	Re-appear

“\*” The candidates who have passed in the first appearance and within the prescribed semester of the Programme (Major, Allied, Inter Departmental and Elective Course alone) are eligible.

“#” Only applicable to U.G. Programme

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum n \sum_i C_n G_n}{\sum n \sum_i C_n}$$





**SREE SARASWATHI THYAGARAJA COLLEGE (AUTONOMOUS)  
THIPPAMPATTI, POLLACHI - 642 107**

**Student Grievance Form**  
(Forms Available at Utility Stores)

Date:  
Place:

**From**  
Register No : .....  
Name : .....  
Class : .....  
SreeSaraswathiThyagarajaCollege,  
Pollachi – 642 107

**To**  
The Principal / Examination-in-charge,  
SreeSaraswathiThyagarajaCollege,  
Pollachi – 642 107

**Through:**

1. Head of the Department,  
Department of .....  
Sree Saraswathi Thyagaraja College,  
Pollachi – 642 107
2. Dean of the Department  
Faculty of .....  
Sree Saraswathi Thyagaraja College,  
Pollachi – 642 107

**Respected Sir / Madam,**

Sub: ..... - reg.

**NATURE OF GRIEVANCE**

.....  
.....  
.....

Thanking you,

Yours Truly,

Signature

**Forwarded by:**

**1. HOD with comments / recommendation**  
.....

**2. Dean with comments / recommendation**  
.....

**3. Signature and Directions of the Principal**  
.....

**4. Controller of Examinations:**  
.....





Sum of the multiplication of grade points by the credits of entire program

CGPA = -----

Sum of the credits of the Courses of the entire Program

In order to get through the examination, each student has to earn the minimum marks prescribed in the internal (wherever applicable) and external examinations in each of the theory course, practical course and project viva.

Normally, the ratio between internal and external marks is 50:50. There is no passing minimum for internal component. The following are the minimum percentage and marks for passing of each course, at UG and PG levels for external and aggregate is as follows:

S.No	Program	Passing Minimum in Percent	
		External (50)	Aggregate (100)
1	UG Degree	40% (20)	40% (40)
2	PG Degree	50% (25)	50% (50)

However, the passing minimum marks may vary depending up on the maximum marks of each course. The passing minimum at different levels of marks is given in the following table:

S.No	UG & PG Maximum Marks			Passing minimum for UG			Passing minimum for PG		
	Int.	Ext.	Total	Int.	Ext.	Agg. 40%	Int.	Ext.	Agg. 50%
1	50	50	100	-	20	40	-	25	50
2	30	45	75	-	18	30	-	-	-
3	50	-	50	20	-	20	25	-	25
4	25	25	50	-	10	20	-	13	13
5	-	50	50	-	20	20	-	25	25
6	100	100	200	-	40	80	-	50	100
7	-	100	100	-	40	40	-	50	50

### Reappearance

The students having arrears shall appear in the subsequent semester (external) examinations compulsorily. The candidates may be allowed to write the examination in the same syllabus for 3 years only. Thereafter, the candidates shall be permitted to write the examination in the revised / current syllabus depending on various administrative factors. There is no re-examination for internals.



**Criteria for Ranking of Students:**

1. Marks secured in core, elective and Inter Disciplinary Course (Part III) courses will be considered for PG Programs and marks secured in Core, Elective, Inter Departmental and Allied Courses (Part-III) will be considered for UG programs, for ranking of students.
2. Candidate must have passed all courses prescribed chosen / opted in the first attempt itself.
3. Improvement marks will not be considered for ranking but will be considered for classification.

**External Examination Grievances Committee:**

Those students who have grievances in connection with examinations may represent their grievances, in writing, to the chairman of examination grievance committee in the prescribed Performa. The Principal will be chairman of this committee.

