

# **Sadakathullah Appa College**

(Autonomous)

(Reaccredited by NAAC at an 'A' Grade. An ISO  
9001:2015 Certified Institution)

Rahmath Nagar, Tirunelveli- 11.

Tamil Nadu

## **DEPARTMENT OF COMMERCE (HONS.)**



### **CBCS SYLLABUS Learning Outcome-based Curriculum Framework for B.Com. (Hons.)**

(Applicable for the students admitted from June 2021 as per  
the Resolutions of the Academic Council Meeting held on 20.03.2021)



**COURSE STRUCTURE**  
**CBCS Syllabus – B.Com. (Hons.)**  
**(Applicable for students admitted in June 2022 and onwards)**

SEM	P	Title of the paper	Sub Code	C	Marks			
					I	E	T	
I	Part I	இக்காலத்தமிழ்	21ULTA11	6	3	25	75	100
		Grammar and Translation - I	21ULAR11					
	Part II	Communicative English -I	21ULEN11	6	3	25	75	100
	Core I	Introduction to Accounting	21UCHC11	5	4	25	75	100
	Core II	Business Management and Communication	21UCHC12	5	4	25	75	100
	Allied I/1	Business Economics	21UAEC11	6	4	25	75	100
	AECC	Value Education-I	21USVE1A	2	2	25	75	100
Value Education-II		21USVE1B						
		Total		30	20			600
II	Part I	சமயத்தமிழ்	21ULTA21	6	3	25	75	100
		Grammar and Translation - I	21ULAR21					
	Part II	Communicative English II	21ULEN21	6	3	25	75	100
	Core III	Financial Accounting	21UCHC21	5	4	25	75	100
	Core IV	Business Organisation And Environment	21UCHC22	5	4	25	75	100
	Allied I/2	Indian Economic Development	21UAEC21	6	4	25	75	100
	AECC	Environmental Science	21UEVS21	2	2	25	75	100
		Total		30	20			600
III	Part I	பயன்பாட்டுத்தமிழ்	21ULTA31	6	3	25	75	100
		Modern Prose	21ULAR31					
	Part II	One-Act Plays and Writing Skill	21ULEN31	6	3	25	75	100
	Core V	Cost system and cost control	21UCHC31	5	4	25	75	100
	Allied II/1	Business Mathematics	21UAHE31	6	4	25	75	100
	SEC-I	Fundamentals of Computing and Security	21USFC31	2	2	25	75	100
	SEC-II	SWAYAM - NPTEL Online Course	21USOC32	2	2	25	75	100
		Digital Banking	21USHC32					
	NME-I	Management Principles and Techniques	21UNHC31	2	2	25	75	100
LRH	Libray Reading Hour	---	1	-	-	-	-	
		Total		30	20			700
IV	Part I	சங்கத்தமிழ்	21ULTA41	6	3	25	75	100
		Classical Prose	21ULAR41					
	Part II	A Practical Course in Spoken English	21ULEN41	6	3	25	75	100
	Core VI	Management Accounting	21UCHC41	5	5	25	75	100
	Allied II/2	Business statistics	21UAHE41	6	5	25	75	100
	SEC-III	Soft Skills	21USSS41	2	2	25	75	100
	SEC-IV	Entrepreneurial Development	21USHC42	2	2	25	75	100
	NME-II	Marketing Principles	21UNHC41	2	2	25	75	100
	ECA	Extra Curricular Activities	---	-	1	-	-	100
	SOP	Sadakath Outreach Programme	---	-	1	-	-	100
	FW	Field work / Internship	21UFHC41	-	2	-	-	100
LRH	Libray Reading Hour	---	1	-	-	-	-	
		Total		30	26			1000

V	Core VII	Advanced Accounting	21UCHC51	4	4	25	75	100
	Core VIII	Financial Management	21UCHC52	4	4	25	75	100
	Core IX	Company Law	21UCHC53	4	4	25	75	100
	Core X	Income Tax Law & Practice	21UCHC54	4	4	25	75	100
	Core XI	Auditing & Corporate Governance	21UCHC55	4	4	25	75	100
	DSE I	Strategic Management	21UEHC51A	4	4	25	75	100
		International Business	21UEHC51B					
		Retail Management	21UEHC51C					
	DSE II	Principles of Marketing	21UEHC52A	4	4	25	75	100
		Accounting Standards	21UEHC52B					
		Import and Export procedure	21UEHC52C					
	SEC V	Consumer Behavior	21USHC51	2	2	25	75	100
		<b>Total</b>		<b>30</b>	<b>30</b>			<b>800</b>
	<b>Internship/Industry Training* and Value-Added Courses ** offered out of the Class hours</b>							
	Internship /Industry Training	Internship / Industry Training * (4 weeks or 60 hrs or 10 days)	21UIHC51	-	2	-	-	100
	Value Added Course I	Basic Research Methodology (or) SWAYAM/NPTEL	21UVHC51	-	2**			50
	Value Added Course II	Office Automation (or) SWAYAM NPTEL	21UVHC52		2			50
					<b>6</b>			<b>200</b>
		<b>Grant Total</b>		<b>30</b>	<b>30+6</b>			<b>1000</b>
VI	Core XII	Corporate Accounting	21UCHC61	4	4	25	75	100
	Core XIII	Indirect Tax	21UCHC62	4	4	25	75	100
	Core XIV	Human Resource Management	21UCHC63	4	4	25	75	100
	Core XV	Insurance and Risk Management	21UCHC64	4	4	25	75	100
	Core XVI	Project	21UCHC65	4	4			100
	DSE III	Modern Banking (or)	21UEHC61A	4	4	25	75	100
		Logistics Management (or)	21UEHC61B					
		Credit Management	21UEHC61C					
	DSE IV	Digital Marketing (or)	21UEHC62A	4	4	25	75	100
		Office Management (or)	21UEHC62B					
		Quantitative Techniques and Operation Research	21UEHC62C					
	SEC VI	Customer Relationship Management	21USHC61	2	2	25	75	100
				<b>30</b>	<b>30</b>			<b>800</b>
	<b>Internship/Industry Training* and Value-Added Courses ** offered out of the Class hours</b>							
	Internship /Industry Training	Internship / Industry Training * (180 hrs or 8 weeks)	21UIHC61	-	6*	-	-	100
	Value Added Course III	Data Analysis in Excel **	21UVHC61	-	2**		50	50
					<b>8</b>			<b>150</b>
		<b>Grant Total</b>		<b>30</b>	<b>30+8</b>			<b>950</b>
				<b>180</b>	<b>160</b>			<b>4850</b>

**\*Internship / Industry Training and \*\* Value-Added Courses will be offered in the out of class hours**

**Programme Learning Outcomes (PLO) (Aligned with Graduate Attributes)**  
**for Bachelor of Commerce Honours**

The students graduating with the Degree B.Com Honours . will be able to:

**PLO 1: Disciplinary Knowledge**

- Obtain in-depth knowledge in the key areas and in the allied areas of study in Commerce and Business.

**PLO 2: Communication Skills / Digital Literacy**

- Acquire the adequate skills that are needed for employment and to become an expert in business correspondence.
- Obtain and apply ICT skills for trade purposes and effective e-commerce/e-business operations.

**PLO 3: Critical Thinking / Analytical Skills / Problem Solving Skills**

- Gain understanding of concepts, principles and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge.
- Apply the skills required for business and finance operations, planning and decision making and to conduct research in business / e-commerce / e-financing.

**PLO 4: Self-Directed Learning / Lifelong Learning**

- Gain knowledge in industries and its problems and to offer remedial measures.
- Learn the characteristics of a good businessman for continual and sustained development.

**PLO 5: Moral and Ethical Awareness / Environmental Conservation and Sustainability**

- Be aware of the legal and ethical issues, fair-trade practices and to realise their personal and social responsibility.
- Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.

### Programme Specific Outcomes

<b>PSO</b>	<b>Upon completion of B.Com. Honours Degree Programmes the students will be able to:</b>	<b>PLOs Mapped</b>
PSO-1	Practice financial accounting ,cost accounting, management accounting, taxation and Marketing concept to become skilled professionals	PLO 1,2,4
PSO-2	Create effective entrepreneurs by enhancing their critical thinking , problems solving decision making and leadership skill that will facilitate startups and high potential organisations	PLO 1,2,3
PSO-3	Design and implement HR systems and practice grounded in research that comply with employment laws, lending the organisation towards growth and development	PLO 1,3
PSO-4	Produce employable, ethical and innovative professionals to sustain in the dynamic business world	PLO 1,5
PSO-5	Contribute to the development of the society by collaborating with stakeholders for mutual benefit.	PLO 1,5

## SEMESTER – I

<b>Course Title</b>	இக்காலத் தமிழ் <b>Ikkala Tamil (Modern Tamil)</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULTA11</b>
<b>Course Type</b>	<b>Part – II - Tamil</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

**General Objective:** To introduce literary history, the basics of grammar, and the genres such as poetry, short stories and essays.

### Course Objectives:

CO	The learners will be able to:
CO-1	Understand the major literary forms such as poetry, short stories and essays and their characteristics.
CO-2	Apply their knowledge to learn the effective use of language and literature.
CO-3	Analyse the social / political / religious / economical issues dealt with in literary pieces.
CO-4	Differentiate the literary forms to know their nuances.
CO-5	Produce verses, short stories and essays.

### அலகு 1 தமிழ்ச் செய்யுள்

1. தமிழ் - பாரதியார்
2. புதிய உலகு செய்வோம் - பாரதிதாசன்
3. மனிதனைத் தேடி - மு.மேத்தா
4. தொலைந்து போனவர்கள் - அப்துல் ரகுமான்
5. ஒவ்வொரு புல்லையும் பெயர் சொல்லி அழைப்பேன் - இன்குலாப்
6. சினேகிதனின் தாழ்வான வீடு - கலாப்ரியா
7. இடைவெளி - மனுஷ்ய புத்திரன்
8. சிறைச்சாலைக்காக - அறிவுமதி
9. விழித்தெழுக என் தேசம் - இரவீந்திரநாத் தாகூர் (ஜெயபாரதன் (மொ.பெ))
10. மறதி - ஈரோடு தமிழன்பன்
11. பெண்கவிகளின் கவிதைகள்
12. என்மேல் பரிவுகாட்டு என் ஆத்மாவே - கலீல் ஜிப்ரான்
13. அந்தி மனம் - கல்யாண்ஜி
14. நகைப்பா - மாமதயானை
15. பியானோ- பிரமிள்
16. அழிவு - ஆத்மாநாம்
17. உள் உலகங்கள் - ஞானக்கூத்தன்
18. கிளிக்குஞ்சு - ந.பிச்சமுர்த்தி
19. கடைசி விருந்து - சுகுமாரன்
20. தூர் - நா.முத்துக்குமார்
21. ஜென் கவிதைகள்

22. ஹைக்கூ கவிதைகள்

நீங்கள் பயின்ற புதுக்கவிதைகளின் அடிப்படையில் நவீனப் புதுக்கவிதைகள் மற்றும் ஹைக்கூக் கவிதைகள் தருக.

**அலகு - 2 சிறுகதைகள்**

1. மனித யந்திரம் - புதுமைப்பித்தன்
2. அனந்தசயனம் காலனி - தோப்பில் முகம்மது மீரான்
3. மிருகம் - வண்ணநிலவன்
4. செடிகளுக்கு - வண்ணதாசன்
5. கனவில் உதிர்ந்த பூ - நாரும்பூநாதன்
6. சொர்க்கக் கன்னிகை - கருணாமணாளன்
7. நீலம் பூக்கும் திருமடம் - ஜா.தீபா
8. குற்றமும் தண்டனையும் - லியோ டால்ஸ்டாய்

சிறுகதைகள் எழுதப் பயிற்சி அளித்து மாணவரின் சிறுகதையினைக் கல்லூரி ஆண்டு மலரில் இடம்பெறச்செய்தல்.

**அலகு 3 அறிவுசார் கட்டுரைகள்**

1. தொல்லியல் நோக்கில் உலகத் தமிழர் பண்பாடு
2. ஓங்கி ஒலித்த பெருங்குரல்; ஆத்மாநாம் கவிதைகள்
3. நகுலனின் தனிமை
4. கவிக்கோ அப்துல் ரகுமான் கவிதைகள்
5. இறைவனை நினைப்போம் அன்பினை வளர்ப்போம்
6. சுருக்கம் தேடும் விரிந்த கவிதைகள்
7. இலக்கியத்தில் சுற்றுச்சூழலியல்

நீங்கள் அண்மையில் பயணித்த ஓர் இடம் குறித்து இரசனையோடு எழுதுக.

**அலகு 4 இலக்கிய வரலாறு**

1. புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. நவீனத் தமிழ்க் கவிதைகளின் புதிய போக்குகள்
3. தமிழ்ச் சிறுகதைகளின் தோற்றமும் வளர்ச்சியும்

**அலகு 5 இலக்கணம் அறிமுகம்**

1. முதலெழுத்துகள்
2. சார்பெழுத்துகள்
3. உயிர் எழுத்தின் வகைகள்
4. மெய் எழுத்தின் வகைகள்
5. சுட்டெழுத்துகள்
6. வினாவெழுத்துகள்
7. வல்லினம் மிகும் இடங்கள்
8. வல்லினம் மிகா இடங்கள்
9. பகுபத உறுப்புகள்
10. இலக்கணக் குறிப்புகள்

நீங்கள் வாசிக்கும் செய்தித்தாள்களில் இடம்பெறும் எழுத்துப் பிழைகளைச் சுட்டிக் காட்டுக.

**பாடநூல்கள்**

- இக்காலத்தமிழ், தமிழ்த்துறை வெளியீடு, சதக்கத்துல்லாஹ் அப்பா கல்லூரி, திருநெல்வேலி.

**பார்வை நூல்கள்**

தமிழ் இலக்கிய வரலாறு, முனைவர் சு.ஆனந்தன், கண்மணி பதிப்பகம்,



### Course Outcomes:

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts behind modern poetry, short stories, essays, literary history and grammar.	1	Understanding
CO-2	Explain the methodologies for the effective use of language and literature.	1, 2	Applying
CO-3	Apply their knowledge to analyse the socio-political / economic / religious issues presented in the literary texts.	1,2,3,4	Applying
CO-4	Categorize the major literary forms according to their origin and development.	1,2,3	Analysing
CO-5	Assess the ways and means to develop the art of writing insisting on environmental conservation, social harmony and interconnectedness regionally, nationally and globally.	1,2,4,5	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit				
I	21ULTA11	Ikkala Tamil				90	3				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-2	✓	✓	✓	✓	✓	✓	✓	✓			
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓		✓	✓	✓	✓			
CO-5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
	Number of matches (✓) = 43 Relationship = <b>High</b>										

## SEMESTER – I

<b>Course Title</b>	<b>BASIC GRAMMAR AND TRANSLATION-I</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Sub. Code</b>	<b>21ULAR11</b>
<b>Course Type</b>	<b>Part – I - Arabic</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

**General Objective:** To teach the basics of Arabic Phonetics, Grammar and Translation.

### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Identify the Arabic Alphabet.
CO-2	Understand the speech sounds in Arabic.
CO-3	Explain the basic grammatical items and their uses.
CO-4	Evaluate the strategies for developing communicative competency.
CO-5	Experiment the art of speaking and writing.

### **Unit I: Arabic for Beginners**

Lesson 1-4 (Page No. 1 to 19) The Alphabet, Vowels-Diphthong,  
Nunation Doubled consonant, changing shapes of the Alphabet, Definite article

### **Unit II: Arabic for Beginners**

Lesson-5 Parts of Speech Class room (Page No. 20,21)  
Model sentences (Page No. 25)  
Lesson-6 Noun-Qualified and Adjectives (Page No. 26 &27)  
Model sentences (Page No. 32,33)  
Lesson-7 Gender (Page No. 34&35)  
Lesson-8 Singular, Dual and Plural (Page No. 36&37)  
Lesson-9 The Nominal Sentence (Page No. 38&40)  
Model sentences (Page No. 44,45)

### Unit III: Arabic for Beginners

Lesson-10 The possessive (Page No. 46& 47), Model sentences (Page No.51)

Lesson-11 Personal pronouns, We work (Page No. 52,53 &54)

Model sentences (Page No.58 & 59)

Lesson-12 demonstrative and Relative pronouns, New York city (Page No. 60,61,62,& 67)

Lesson-13 Interrogatives, Conversation (Page No. 68,69 & 70)

Model sentences (Page No.74 & 75)

### Unit IV: Al -Qirat –Al-Wazhiha Part –I

Lesson 1-7 from

### Unit V: Al -Qirat –Al-Wazhiha Part –I

Lesson 8-14

### Textbooks:

1. Syed Ali. *Arabic for Beginners*. UBS Publishers & Distributors Ltd. New Delhi: (International Edition 2011)
2. Waheed Az-zaman Al-Keeranavi. *Al -Qira'ath –Al-Wazhiha Part –I*.

### Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Summarize the Arabic alphabet and speech sounds in Arabic.	1,2	Understanding
CO-2	Apply the basic grammar rules of Arabic in their communication.	1,2,5	Applying
CO-3	Discover the functions of Nouns, Adjectives, Personal and Demonstrative Pronouns, Prepositions, Countable and Uncountable for effective usage.	1,2,3	Applying
CO-4	Analyze the methods in order to attain communication skills.	1,2,3,5	Analyzing
CO-5	Evaluate conversational patterns and write short passages in Arabic.	1,2,4	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
I	21ULAR 11	GRAMMAR AND TRANSLATION-I				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓			✓	✓	✓			
CO-2	✓	✓				✓	✓			✓
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓	✓		✓		✓	✓	✓		✓
CO-5	✓			✓	✓	✓	✓		✓	
	Number of matches (✓) = 30 Relationship = <b>Medium</b>									

## **SEMESTER – I**

<b>Course Title</b>	<b>COMMUNICATIVE ENGLISH - I</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULEN11</b>
<b>Course Type</b>	<b>Part – II - English</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To teach the four skills viz. Listening, Speaking, Reading, and Writing to train the students the skills necessary for social and academic interactions.

### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Understand the significance and the use of the four skills (LSRW).
CO-2	Apply the skills acquired to listen to English keenly, to understand the context clearly and to respond to others accordingly.
CO-3	Identify the strategies of language learning and use in real-life situations by means of reading extensively.
CO-4	Examine the correct and incorrect expressions in everyday English to take notes and write essays.
CO-5	Express their ideas without committing any grammatical errors.

### **Unit – I**

#### **1. Listening and Speaking**

- a. Introducing self and others
- b. Listening for specific information
- c. Pronunciation (without phonetic symbols)
  - i. Essentials of pronunciation
  - ii. American and British pronunciation

#### **2. Reading and Writing**

- a. Reading short articles – newspaper reports / fact based articles
  - i. Skimming and scanning

- ii. Diction and tone
- iii. Identifying topic sentences
- b. Reading Aloud: Reading an article/report
- c. Journal (Diary) Writing

### 3. Study Skills - 1

Using dictionaries, encyclopedias, thesaurus  
Grammar in Context:

#### **Naming and Describing**

- Nouns & Pronouns
- Adjectives

### **Unit – II**

#### **1. Listening and Speaking**

- a. Listening with a purpose:
- b. Effective Listening:
- c. Tonal Variation:
- d. Listening for information
- e. Asking for Information
- f. Giving Information:

#### **2. Reading and Writing**

- a. Strategies of Reading:

Skimming and Scanning

- b. Types of Reading:

Extensive and Intensive Reading

- c. Reading a prose passage
- d. Reading a poem
- e. Reading a short story

#### **3. Paragraphs: Structure and types**

- a. What is a Paragraph?
- b. Paragraph structure
- c. Topic Sentence
- d. Unity
- e. Coherence.
- f. Connections between Ideas: Using Transitional words and expressions.
- g. Types of Paragraphs

#### **4. Study Skills II:**

Using the Internet as a Resource

- a. Online search:
- b. Know the keyword:
- c. Refine your search:
- d. Guidelines for using the Resources:
- e. e-learning resources of Government of India
- f. Terms to know

#### **5. Grammar in Context**

##### **Involving Action-I**

- a. Verbs
- b. Concord

#### **Unit – III**

##### 1. Listening and Speaking

- a. Giving and following instructions
- b. Asking for and giving directions
- c. Continuing discussions with connecting ideas

##### 2. Reading and writing

- a. Reading feature articles (from newspapers and magazines)
- b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)
- c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.

##### 3. Grammar in Context:

##### **Involving Action – II**

- Verbals - Gerund, Participle, Infinitive
- Modals

#### **Unit – IV**

##### 1. Listening and Speaking

- a. Giving and responding to opinions

##### 2. Reading and writing

- a. Note taking
- b. Narrative writing – writing narrative essays of two to three paragraphs

##### 3. Grammar in Context:

## **Tense**

- Present
- Past
- Future

## **Unit - V**

1. Listening and Speaking
  - a. Participating in a Group Discussion
2. Reading and writing
  - a. Reading diagrammatic information – interpretations maps, graphs and pie charts
  - b. Writing short essays using the language of comparison and contrast
3. Grammar in Context: Voice (showing the relationship between Tense and Voice)

### **Textbook:**

Board of Editors. *COMMUNICATIVE ENGLISH* -1. Tamil Nadu State Council for Higher Education (TANSCHÉ). Chennai: 2020.

### **References:**

1. Radhakrishna Pillai.G,ed.Written English for You.Chennai:Emerald Publishers, 1990 (rpt2008).
2. Nihamathullah.A.et al. A Course in Spoken English.Tirunelveli: MSU, 2005. (rpt 2010).

### **Course Outcomes**

<b>CO No.</b>	<b>Upon completion of this course, students would have learned to:</b>	<b>PLO Addressed</b>	<b>Cognitive Level</b>
CO-1	Understand the importance of language skills in order to communicate effectively.	1,2	Understanding
CO-2	Apply the listening skill to pronounce words better and to understand contextual meaning.	1,2,3	Applying
CO-3	Develop reading skill to learn vocabulary, use it appropriately, and acquire analytical skill and the like.	1,2,3,4	Applying
CO-4	Explain the nuances of common errors in English.	3,4,5	Analyzing
CO-5	Choose to use English language consciously without any errors.	1,2,4,5	Evaluating



### Relationship Matrix

Semester	Course Code					Title of the Course			Hours	Credits
I	21ULEN11					Communicative English - I			90	3
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓				✓	✓			
CO-2	✓	✓	✓			✓	✓	✓		
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓		✓	✓	✓	✓		✓	✓
	Number of matches (✓) = 34 Relationship = High									

### SEMESTER – I

<b>Course Title</b>	<b>INTRODUCTION TO ACCOUNTING</b>
<b>Total Hrs.</b>	<b>75 HRS</b>
<b>Hrs./Week</b>	<b>5 HRS</b>
<b>Sub. Code</b>	<b>21UCHC11</b>
<b>Course Type</b>	<b>DSC-I</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

#### **General Objective:**

To impart the accounting skills to meet the opportunities in the dynamic business world.

#### **Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand basic concepts and principles applicable in accounting process.
CO-2	Develop the acquired knowledge in the preparation of Bank Reconciliation Statement.
CO-3	Prepare Final Accounts of a sole trading concern and to analyse its financial position
CO-4	Assess the dues in business and calculate the due dates.
CO-5	Create trade bills.

#### **UNIT I**

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions - IAS-IFRS-Meaning- Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts-Trail Balance

#### **UNIT II**

Subsidiary books - Cash book - Petty Cash Book- Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Passbook

#### **UNIT III**

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts – provision for discount on debtors and creditors

#### **UNIT IV**

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor- Accommodation bills

#### **UNIT V**

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest

**(Theory 40% and problems 60%)**

#### **TEXTBOOKS:**

1. Gupta, R.L, Radhaswamy M, *Advanced Accountancy* -- Sultan and sons.
2. Advanced Accountancy – Arulanandam, M.A, Raman, - Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Advanced Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal - S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company.
5. Dr. S. Thothatri, Dr. S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai.

**Course Outcomes**

CO	Upon the completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts and rules applied in recording business transactions.	1	Understanding
CO-2	Apply the skills in preparation of final accounts for a sole trading concern and Bank Reconciliation Statement	1,2	Understanding / Applying
CO-3	Analyse financial position of a sole trading concern.	1,2,4	Analysing
CO-4	Evaluate business transactions and record bills of exchange.	1,2,3	Evaluating
CO-5	Compute interest and average due date	1,2,3,5	Creating

**Relationship Matrix**

Relationship Matrix										
Semester	Course Code		Title of the Course			Hours			Credit	
I	21UCHC11		Introduction to Accounting			75			4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PS O 1	PSO 2	PSO 3	PSO 4	PS O 5
CO-1	✓	✓		✓	✓	✓		✓	✓	
CO-2	✓		✓	✓		✓	✓	✓		
CO-3	✓		✓		✓	✓	✓		✓	✓
CO-4	✓	✓	✓		✓	✓		✓		✓
CO-5	✓		✓	✓		✓	✓		✓	✓
	Number of matches (✓) = 34 Relationship = High									

## SEMESTER – I

<b>Course Title</b>	<b>BUSINESS MANAGEMENT AND COMMUNICATION</b>
<b>Total Hrs.</b>	<b>75</b>
<b>Hrs./Week</b>	<b>5</b>
<b>Sub. Code</b>	<b>21UCHC12</b>
<b>Course Type</b>	<b>DSC-II</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### Course Objectives:

<b>CO</b>	<b>The learners would be able to:</b>
CO-1	Understand the basic aspects of business Management.
CO-2	Know about the structure of organization and its growth
CO-3	Make them aware about the techniques of control
CO-4	Understand various Forms of Communication
CO-5	Acquaint with recent trends of E - correspondence

### UNIT I

**Nature of Management and its Process:** Meaning, Objectives, Importance – Nature of Management-Science, Art, Profession – Evolution of Management –Management Functions-Planning, Organising, Personnel Management, Directing and Control – Principles of Management-Fayol and Taylor - Principles - Managerial Skills - Task and Responsibilities of Professional Manager

**Planning:** Concept, Features, Importance, Limitations - Planning process - Types of Plans- Objectives, Strategy, Policy, Procedures, Method, Rule, Budget – Plan vs Programme- Policies and Procedures – Decision making

### UNIT II

**Organizing:** Concept, Features, Importance, Limitations – Organising process - Types of Organisation – Structure of Organisation – Centralisation and De-Centralisation - Delegation - Growth in Organisation

**Direction and Co-ordination:** Direction: Concept, Features, Importance, Limitations – Elements of Directing- Supervision, Motivation, Leadership, Communication - Co-Ordination-Concept, Features, Importance, Limitations - Co-Ordination Types- Internal and External - Co-Ordination- the Essence of Management

### UNIT III

**Controlling:** Concept, Features, Importance, Limitations - Control process – Essentials of a Good Control System - Techniques of Control- Traditional and Non-Traditional Control devices - Relationship between Planning and Controlling.

**Recent Trends in Management:** Change Management – Crisis Management – Total Quality Management – Risk Management - Global Practices

### UNIT IV

**Business Communication:** Concept, features, importance, limitations;

means of Communication- Written, Oral, Visual, Audio Visual; Principles and Essentials of Business Communication; Process of Communication; Barriers to Communication.

**Business Correspondence:** Introduction; Meaning of Business Correspondence; Importance of Business Correspondence; Essential Qualities of a Good Business Letter; Parts of a Business Letter; Types of Business Letters; Human Resource; Purchase; Sales; Accounts

#### **UNIT V**

**Interdepartmental Communication:** Internal memos; messages through Electronic Media; Public Notices and Invitations; Representations to Trade Associations, Chambers of Commerce and Public Authorities.

**E Correspondence:** Concept of E-Correspondence - Web, Internet; Concept of e-mail- History of E-mail, Features; Electronic - Mail System- optimizing personal e-mail use, proper E-mail Correspondence, E-Mail Etiquette; Advantages and Disadvantages of E-mail; Intranet- Benefits of Intranet, Purpose of Intranet.

#### **TEXTBOOKS:**

Business Organisation and Management – M.C. Shukla

#### **REFERENCE BOOKS:**

1. Fundamentals of Business Organization and Management – Y.K. Bushan Sultan Chand & Sons, New Delhi.
2. Business Organisation and Management – P.C. Tulsian Vishal Pandey
3. Business organization – C.D. Balaji and Dr. G. Prasad - Margham Publications
4. Principles of Management – Dr. J. Jayasankar – Margham Publications

#### **Course Outcomes:**

<b>CO</b>	<b>Upon the completion of this course, students would have learned to:</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO-1	Understood the basic concepts of Management.	1,2,3	Remember, Understand, Apply
CO-2	Analyse and Apply the functions of organization .	1,2,3	Remember, Understand, Apply
CO-3	Learned about the techniques of controlling	1,2,3	Remember, Understand, Apply
CO-4	Understood the forms of Business Communication.	1,2,4,5	Remember, Understand, Analyse, Evaluate
CO-5	Apply various business Correspondent methods.	1,3,5	Remember, Understand, Evaluate

### Relationship Matrix

Semester	Course Code		Title of the Course			Hours		Credit		
I	21UCHC12		Business Management and communication			75		4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO-2	✓	✓	✓	✓		✓	✓	✓	✓	
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	
CO-4	✓	✓			✓	✓	✓		✓	✓
CO-5	✓	✓			✓	✓	✓	✓		✓
	Number of matches (✓) = 39 Relationship = High									

## SEMESTER – I

<b>Course Title</b>	<b>BUSINESS ECONOMICS</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21UAEC11</b>
<b>Course Type</b>	<b>Allied-I/1</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

**\* Common Allied Course for B.Com. and B.Com. (Finance)**

### **General Objectives:**

To develop ideas based on that information to solve problems in the business fields.

### **Course Objectives:**

CO	The learners will be able to:
CO-1	Understand the basic concepts and scope of Business Economics.
CO-2	Explain the importance, types and method of measuring elasticity of demand.
CO-3	Focus on the Production function and the cost of production.
CO-4	Measure the different forms of market.
CO-5	Develop a proper understanding of profit, profit policy and break -even analysis.

### **UNIT I: Introduction:**

Definition – Meaning and Scope of Business Economics – Basic concepts – Importance and limitations of Business Economics – Law of Diminishing Marginal utility – Consumer's Surplus.

### **UNIT II: Demand Analysis:**

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Importance and Concept of Elasticity of Demand - Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

### **UNIT III: Production Analysis:**

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

### **UNIT IV: Market Structure:**

Meaning – Different forms of Market – Perfect Competition – Features – Price Determination under Perfect Competition; Monopoly – Meaning and Types – Price Discrimination; Monopolistic Competition – Features - Price and Output.

### **UNIT V: Profit Analysis:**

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

### **TEXTBOOK:**

S. Sankaran, Business Economics, Margham Publications, Chennai.

### **REFERENCE BOOKS:**

1. Business Economics By Bani Mazumdar &V.G.Mankar–Himalaya Publishing House, Bombay.

2. Business Economics – A.R.Arya Sri, V.V.Ramamoorthy, Tata McGraw Hill Companies.

3. Managerial Economics by R.L.Varshney&K.L.Maheswari – Sultan Chand & Sons, New Delhi.

**Course Outcomes:**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the concept and scope of Business Economics.	1,3	Understanding
CO-2	Apply the various methods of measuring elasticity of demand	1,2	Applying
CO-3	Distinguish between short run and long run cost curves.	1,2,5	Analyzing
CO-4	Assess the operations of markets under various competitive conditions	1,5	Evaluating
CO-5	Construct break – even analysis	1,2,5	Creating

**Relationship Matrix**

Semester	Course Code			Title of the Course				Hours	Credits	
I	21UAEC11			BUSINESS ECONOMICS				90	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓			
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
	Number of matches (✓) = 32 Relationship = Medium									



## SEMESTER – I

<b>Course Title</b>	<b>VALUE EDUCATION-1</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21USVE1A</b>
<b>Course Type</b>	<b>AECC-I</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

**General Objective:** To make students inculcate moral values, leading to faith and righteous action in their life.

**Unit – I:**Islam – Meaning – Importance – A complete Religion – The religion accepted by God – Five Pillars of Islam – Kalima – Prayers – Fasting – Zakat – Haj. Iman – Monotheism – Angels – Books – Prophets – Dooms Day – Life after death – Heaven and Hell.

**Unit – II:**Quran – The Book of Allah – Wahi – Revelation to Prophet Muhammad(sal) – Compilation – Preservance – Structure – Content – Purpose – Source of Islamic Law– SuraFathiha, Kafirun, Iqlas, Falakh and Nas.

**Unit – III:**Hadith – Siha Sitha – Buhari – Muslim – Tirmithi – Abu Dawood – Nasai – Ibn Maja – Collection of Hadith – Meaning of 40 Hadith.

**Unit – IV:**Life History of Prophet Muhammad (sal) – AiamulJahiliya – Prophet’s Childhood and Marriage – Prophethood – Life at Mecca – Life at Medinah – Farewell Address – Seal of Prophethood.

**Unit – V:**Good character – Etiquettes – Halal and Haram – Duties towards Allah – Duties towards fellow beings – MasnoonDuas.

### **Textbooks:**

**Publication of SadakathullahAppa College**

### **Reference Books:**

- 1.V.A. Moahmed Ashrof – Islamic Dimensions – Reflection and Review on Quranic Themes.
- 2.The Presidency of Islamic Researchers – Revised & Edited – The Holy Quran.
- 3.M. ManzoorNomani – Islamic Faith & Practice.
- 4.Ali Nadawi, Abul Hasan– Muhammad Rasulullah.,Muassasathus Sahafawa Nashr publication Lucknow, India,1999.
- 5.K. Ali – A Study of Islamic History.
- 6.Abdul Rahuman Abdulla  
h – Islamic Dress code for Women.
- 7.Dr. MunirAhamed Mughal – Code For Believers.
8. Abdul Malik Mujahid – Gems and Jewels.

## SEMESTER – I

Course Title	VALUE EDUCATION-1I
Total Hrs.	30
Hrs./Week	2
Course Code	21USVE1B
Course Type	AECC-I
Credits	2
Marks	100

### UNIT I

Individual Morality – Objective of Moral life – Living in accordance with the code of Morality – the goodness of Morality – Morality and *Thirukural*- The need for faith.

### UNIT II

Adherence to higher code of Morality – Fear of God – Good Moral Values – Duty to Parents – Teacher, respecting elders – Moral Etiquettes – Right-minded Principle – High Principles for Proper conduct.

### UNIT III

Inculcating good attitudes – Open mindedness – Morale – analysing the pros and cons of good and bad – Service to others – Mind Power, tolerance, respecting others, showing love to others, patience – tranquility – Modesty, kindness and forgiveness.

### UNIT IV

Quotations and moral Stories expressing Good characters of Great personalities – Life History of Great people: Mahatma Gandhi, Abraham Lincoln, Dr. A.P.J. Abdul Kalam.

### UNIT V

Truth, the importance of uprightness, integrity, friendship – Health awareness on Alcohol and drug abuse – inculcating reading habit – reading good books – Hygiene – Dowry – Corruption.

### TEXTBOOKS:

Publication of Sadakathullah Appa College.

## SEMESTER – II

<b>Course Title</b>	சமயத்தமிழ் <b>Religious Tamil or Tamil and Religion</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULTA21</b>
<b>Course Type</b>	<b>Part – I - Tamil</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

**General Objective:** To expose students to the tenets of all the religions.

### Course Objectives:

CO	The learners will be able to:
CO-1	Understand religions and their objectives by means of the literary texts prescribed.
CO-2	Classify the tenets, concepts and rituals of various religions.
CO-3	Choose to know about the concept of virtues necessary for society through literature of ethics.
CO-4	Devise strategies to get through competitive exams.
CO-5	Consider focussing on their skill development by gaining confidence.

### அலகு – 1

#### சைவம்

1. அ. திருஞானசம்பந்தர்
  - தோடுடைய செவியன்...
  - என்ன புண்ணியம் செய்தனை (2.106.1)
  - ஊனத் திருள்நீங் கிட ... (1.38.3)
- ஆ. திருநாவுக்கரசர்
  - மாசில் வீணையும்
  - குனித்த புருவமும் கொவ்வைச் ...
  - புழுவாய்ப் பிறக்கினும்
- இ. சுந்தரமூர்த்தி நாயனார்
  - பித்தா பிறைசூடி
  - பொன்னார் மேனியனே ...
2. மாணிக்கவாசகர்-திருவாசகம்
  - வானாகி மண்ணாகி
  - திருவெம்பாவை
  - முன்னைப் பழம்பொருட்கும்
3. திருமுலர்-திருமந்திரம்
  - உள்ளம் பெருங்கோயில்

### வைணவம்

4. அ. பொய்கையாழ்வார் - பாலன் தனதுருவாய் ஏழுலகுண்டு  
ஆ) பூதத்தாழ்வார் - சென்ற திலங்கைமேல் ....  
இ) பேயாழ்வார் - அடைந்த தரவணைமேல் ஐவர்க்காய்...  
ஈ) நம்மாழ்வார் - உண்ணும் சோறு...  
உ) மதுரகவியாழ்வார் - கண்ணி நுண்சிறுத்...  
5. ஆண்டாள்-திருப்பாவை - மார்கழித் திங்கள்...

### சமணம்

6. யசோதர காவியம் (கடவுள் வாழ்த்து) - நல்லார் வணங்கப் படுவான்..  
நீலகேசி (கடவுள் வாழ்த்து)

### பௌத்தம்

7. மணிமேகலை (பாத்திரம் பெற்ற காதை) - மாரனை வெல்லும் வீரநின் (59-72)

### கிறித்தவம்

8. இரட்சணிய யாத்திரிகம் (கடவுள் வாழ்த்து) - 1. மூல காரண முதற்பொருள் ...  
- 2. ஆதி மெய்த்திரு...  
- 3. வானமும், பூமியும்...

### இஸ்லாம்

9. உமறுப்புலவர் - அல்லாஹ்  
10. சதாவதானி செய்குதம்பிப் பாவலர் - மாண்டசவம் ஒன்றெடுத்து...  
(நபிகள் நாயக மான்மிய மஞ்சரி) - ஒன்று தெய்வம் ஒன்று மதம்....

### இரகுமான் கண்ணி

11. குணங்குடி மஸ்தான் சாகிபு  
1) ஈறும் முதலுமற்றே இயங்குகின்ற முச்சுடராய்க்  
காணிக்கை வைத்தேனென் கண்ணே றகுமானே-2  
2) ஏகப் பெருவெளியில் இருட்கடலிற் கம்பமற்ற  
காகமது வானேன் கண்ணே றகுமானே - 7  
3) வேட்டை பெரிதென்றே வெறிநாயைக் கைப்பிடித்து  
காட்டிற் புகலாமோ கண்ணே றகுமானே - 22  
4) இன்றுள்ளோர் நாளைக் கிருப்பதுபொய்  
யென்பதையான் கண்டுகொண்டேன் ஐயாவென்  
கண்ணே றகுமானே - 37  
5) எட்டிப் பிடிக்கும் இதமறிந்தா லுன்பதத்தைக்  
கட்டிப் பிடித்திடுவேன் கண்ணே றகுமானே - 49

12. ஞானமாமேதை தக்கலை பீர்முகம்மது அப்பா - அலைகடலும் அம்புலியும்....  
- பொல்லாக்குபிர்களும் வருங்....
13. இறையருட்கவிமணி பேராசிரியர்  
கா.அப்துல்கபூர் - அலகிலா அருளும் அளிவிலா..

### நீதி இலக்கியம்

14. திருக்குறள் - உழவு (1031-1040)
15. நாலடியார் - கல்வி கரையில் கற்பவர் நாள்சில... 135
16. நான்மணிக்கடிகை - நாற்றம் உரைக்கும் மலர்.... 45

### அலகு - 2

#### புதினம்

வாடிவாசல் - சி.சு. செல்லப்பா, காலச்சுவடு, நாகர்கோவில்

### அலகு - 3

#### உரைநடை

(போட்டித் தேர்வுகளுக்குக் கட்டுரை எழுதும் பயிற்சி)

1. நபிகள் நாயகம் (ஸல்) அன்பின் தாயகம்
2. சதக்கத்துல்லாஹ் அப்பா அவர்களின் வாழ்வும் பணியும்
3. பண்பெனப்படுவது பாடறிந்து ஒழுகுதல்
4. நம்பிக்கையோடிருப்போம்
5. தமிழின் தொன்மையும் சிறப்பும்
6. தடம் பதித்த தமிழ் நாவலாசிரியர்கள்

### அலகு - 4

#### இலக்கிய வரலாறு

(போட்டித் தேர்வுத் தயாரிப்பு)

1. சைவம், வைணவம், கிறித்தவம், இசுலாம், வளர்த்த தமிழ்
2. புகழ்பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள்
3. சாகித்ய அகாதெமி விருது பெற்ற படைப்புகள்

## அலகு – 5

**தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய**

**பொதுத்தமிழ் இலக்கணப் பகுதி ஓர் அறிமுகம்**

1. வேர்ச்சொல்லைக் கண்டறிதல்
2. பெயரெச்சம், வினையெச்சம், முற்றெச்சம் பற்றி அறிதல்
3. வினைமுற்று, ஏவல் வினைமுற்று அறிதல்
4. வியங்கோள் வினைமுற்று, வினையாலணையும் பெயர்
5. வினைத்தொகை, பண்புத்தொகை அறிதல்
6. உவமைத்தொகை, உம்மைத் தொகை அறிதல்
7. வேற்றுமைத் தொகையைக் கண்டறிதல்
8. அன்மொழித் தொகையைக் கண்டறிதல்
9. இரட்டைக்கிளவி, அடுக்குத்தொடர் அறிதல்

**பாடநூல்:**

சமயத்தமிழ், சதக்கத்துல்லாஹ் அப்பா கல்லூரித் தமிழ்த்துறை வெளியீடு,

**பார்வை நூல்**

சமயம் வளர்த்த தமிழ், வேங்கடசாமி நாட்டார், பாவைப் பதிப்பகம், சென்னை

### Course Outcomes:

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the doctrines, divine thoughts and virtues of the various religions.	1,3,4,5	Understanding
CO-2	Develop impeccable spoken and written language ability.	1,4,5	Applying
CO-3	Choose to improve their confidence and the nuances of governance by reading the history of great personalities.	1,4	Applying
CO-4	Explain the ancient Tamil people's life history.	3,4,5	Analyzing
CO-5	Summarize great literary works and to get substance from them to attract employment opportunities.	1,2	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
II	21ULTA21	சமயத்தமிழ்				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓		✓	✓	✓
CO-2	✓	✓	✓			✓			✓	✓
CO-3	✓	✓	✓	✓	✓	✓			✓	
CO-4	✓	✓	✓					✓	✓	✓
CO-5	✓	✓				✓	✓			
	Number of matches (✓) = 31 Relationship = Medium									

### SEMESTER – II

Course Title	BASIC GRAMMAR AND TRANSLATION-II
Total Hrs.	90
Hrs./Week	6
Sub. Code	21ULAR21
Course Type	Part – I - Arabic
Credits	3
Marks	100

**General Objective:** To make the students develop the intermediate Arabic Grammar and Translation skills.

#### Course Objectives:

CO	The learners will be able to:
CO-1	Understand the parts of speech of Arabic to comprehend text books in terms of the sentences given.
CO-2	Differentiate the conjugations of verbs in Arabic.
CO-3	Explain the various predicates in Arabic sentences.
CO-4	Illustrate the morphology in Arabic grammar.
CO-5	Analyze nominal sentences in Arabic.

### **Unit I: Arabic for Beginners**

Lesson-14 Prepositions, The village (Page No. 76& 77)

Lesson-15 Verbal sentence – The past tense (Page No. 82 to 87)

Lesson-16 The Imperfect tense- The River Nile (Page No. 93 to 97)

Lesson-17 The Imperative and Negative command (Page No. 102 to 104)

### **Unit II: Al -Qirat –Al-Wazhiha Part –I**

Lesson 15-21

### **Unit III: Arabic for Beginners**

Lesson-20 The verbs of Incomplete predicate (Page No. 126 to 130)

Lesson-21 Inna and its categories, the banks (Page No. 136,137)

Lesson-22 the Numerals, Days and months (Page No. 144 to 148)

Lesson-24 اسم التفضيل (Page No. 151)

### **Unit IV: Al -Qirat –Al-Wazhiha Part –I**

Lesson 22-28

### **Unit V: Al -Qirat –Al-Wazhiha Part –I**

Lesson 29-35

### **Text and Reference books**

1) Arabic for Beginners (selected topics only)

By Dr. Syed Ali (Former HOD of Arabic, The New College, Chennai.

(UBS Publishers & Distributors Ltd) 5, Ansari Road, New Delhi -110 002.

2) Al -Qirat –Al-Wazhiha Part –I, From Lesson 15 to 35 only.

by Waheed Az-zaman Al-Keeranavi.

Available at: Al-Manar Book Depot, Mannarpuram, Trichy-20.



### Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the intermediate Arabic grammar.	1,2,3	Understanding
CO-2	Apply the functions of verbs such as the past tense, the imperfect tense etc. in sentences.	1,2,4	Applying
CO-3	Produce sentences in Arabic with the grammar rules.	1,4,5	Applying
CO-4	Categorize the different particles in Arabic.	1,2,3	Analyzing
CO-5	Find errors in Arabic sentences with the rules of grammar and translate Arabic texts.	1,4,5	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
II	21ULAR 21	BASIC GRAMMAR AND TRANSLATION-II				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓	✓		
CO-2	✓	✓	✓	✓		✓	✓		✓	
CO-3	✓	✓	✓			✓			✓	✓
CO-4	✓		✓	✓	✓	✓	✓	✓		
CO-5		✓			✓	✓			✓	✓
	Number of matches = 33 Relationship = Medium									

## SEMESTER – II

<b>Course Title</b>	<b>COMMUNICATIVE ENGLISH - II</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULEN21</b>
<b>Course Type</b>	<b>Part – II - English</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To teach students the four skills viz. Listening, Speaking, Reading, and Writing and to impart language skills through basic grammatical categories.

### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Understand the importance of real-life situations, as responding to complaints and to use language effectively.
CO-2	Generalize the nuances and methods of giving short speeches, proposing welcome address and vote of thanks and the like.
CO-3	Associate themselves with learning to give short presentations, formal presentations and writing e-mails.
CO-4	Apply their knowledge in writing sentences with grammatical order, writing brochure and understanding texts in context.
CO-5	Develop their knowledge and skills to use clauses and collocations appropriately in spoken and written contexts.

## **Unit – I**

### **Listening and Speaking**

- Listening and Responding to Complaints (formal situation)
- Listening to Problems and Offering Solutions (informal)

### **Reading and Writing**

- Reading Aloud (brief motivational anecdotes)
- Writing a Paragraph on a Proverbial Expression / Motivational Idea

### **Word Power / Vocabulary**

- Synonyms and Antonyms

## **Grammar in Context**

- Adverbs
- Prepositions

## **Unit – II**

### **Listening and Speaking**

- a. Listening to Famous Speeches and Poems
- b. Making Short Speeches – Formal:

Welcome Speech and Vote of Thanks.

Informal Occasions – Farewell Party, Graduation Speech

### **Reading and Writing**

- a. Writing Opinion Pieces (could be on travel, food, film / book reviews or on any contemporary topic)
- b. Reading Poetry
  - i. Reading Aloud: (Intonation and Voice Modulation)
  - ii. Identifying and using figures of speech-simile, metaphor, personification etc.

## **Word Power**

- a. Idioms and Phrases

## **Grammar in Context**

Conjunctions and interjections

## **Unit – III**

### **Listening and Speaking**

- a. Listening to Ted Talks
- b. Making Short Presentations – Formal Presentation with PPT,  
Analytical Presentation of Graphs and Reports of Multiple Kinds
- c. Interactions during and after the Presentations

### **Reading and Writing**

- a. Writing Emails of Complaint
- b. Reading Aloud Famous Speeches

## **Word Power**

- a. One word Substitution

## **Grammar in Context:**

- Sentence Patterns

## **Unit – IV**

### **Listening and Speaking**

- 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

### **Reading and Writing**

- a. Reading Visual Texts - Advertisements
- b. Writing a Brochure

## **Word Power**

- a. Denotation and Connotation

## **Grammar in Context:**

- Sentence Types

## **Unit - V**

### **Listening and Speaking**

- a. Informal Interview for Feature Writing
- b. Listening and Responding to Questions at a Formal Interview

### **Reading and Writing**

- a. Writing Letters of Application
- b. Reader's Theatre (Script Reading)
- c. Dramatizing Everyday Situations / Social issues through Skits. (writing scripts and performing)

## **Word Power**

- a. Collocation

## **Grammar in Context:**

- Working with Clause

**Textbook:**

COMMUNICATIVE ENGLISH-II. Tamil Nadu State Council for Higher Education (TANSCH).2020.

**References:**

1. Radhakrishna Pillai.G,ed.Written English for You.Chennai: Emerald Publishers,1990 (rpt2008).
2. Nihamathullah.A.et al. A Course in Spoken English, Tirunelveli: MSU,2005. (rpt 2010).

**Course Outcomes**

CO No.	Upon completion of this course, students will be able to:	PLO Addressed	Cognitive Level
CO-1	Distinguish the various real life situations to use language accordingly.	1,2	Understanding
CO-2	Experiment giving short speeches, welcome address, vote of thanks in programmes and functions organised.	1,2,3	Applying
CO-3	Write e-mails and give short presentations, formal presentations using the English language.	1,2,3,4	Applying
CO-4	Order sentences with its basic units and to prepare brochures etc.	1,2,3,4	Analyzing
CO-5	Find errors in the correct use of collocations and clauses in everyday spoken and written communication.	1,2,3,4,5	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credits		
II	21ULEN21	COMMUNICATIVE ENGLISH - II					90	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓	✓			✓	✓			
	CO-2	✓	✓	✓		✓	✓	✓		
	CO-3	✓	✓	✓	✓	✓		✓	✓	
	CO-4	✓	✓	✓	✓	✓		✓	✓	
	CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓
Number of matches (✓) = ...36.... Relationship = High										

## **SEMESTER – II**

<b>Course Title</b>	<b>FINANCIAL ACCOUNTING</b>
<b>Total Hrs.</b>	<b>75</b>
<b>Hrs./Week</b>	<b>5</b>
<b>Sub. Code</b>	<b>21UCHC21</b>
<b>Course Type</b>	<b>DSC-III</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To infuse knowledge on the preparation of various accounts and to acquaint the students with accounting practices of different traders

### **Course Objectives:**

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	To acquaint with the preparation of accounts of non-trading concern
CO-2	To Able to prepare joint venture account
CO-3	To prepare single entre accounts
CO-4	To know the Depreciation methods
CO-5	To prepare accounts on insurance claim

### **UNIT I**

Accounts of non-trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - Capital and Revenue receipts- Capital expenditure - Revenue expenditure - Deferred revenue expenditure

### **UNIT II**

Accounting for consignment (Theory only) - Accounting for Joint venture - differences between consignment and joint venture - maintenance of separate books - Recording in Existing Books

### **UNIT III**

Self-balancing system - meaning - journal entries in general- ledger, sales and purchases ledger-transfer from one ledger to another- Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry - Statement of affairs method and conversion method.

### **UNIT IV**

Depreciation – meaning, definition - need - causes - methods of providing depreciation - Straight line method - Diminishing balance method- Sinking Fund method - Annuity method

### **UNIT V**

Insurance Claim - loss of stock -loss of profit or Consequential loss - Claim under Average clause (Simple Problems)  
(Theory 40% and problems 60%)

### **TEXTBOOKS:**

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons.
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman -

**REFERENCE BOOKS:**

1. Advanced Accountancy - S.P. Jain and K.L. Narang- Kalyani Publishers
2. Introduction to Accountancy-T.S. Grewal-S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

**Course Outcomes**

CO	Upon completion of this course, students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Know the concepts of Receipts and Payments and Income and Expenditure Accounts for Non-trading concerns.	PSO 1	Remembering/ Understanding
CO-2	Learn about Depreciation and its methods of computing.	PSO 2	Applying
CO-3	Convert the Single-entry accounts into Double entry system of accounting.	PSO 1	Creating
CO-4	Prepare accounts for Joint Venture	PSO 2	Creating/ Applying
CO-5	Compute insurance claim	PSO 4	Applying/ Evaluating/ Creating

**Relationship Matrix**

Semester	CourseCode	Title of the Course					Hours		Credit	
II	21UCHC21	FINANCIAL ACCOUNTING					75		4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓			✓	✓		✓		∅
CO-2	✓		✓		✓	✓	✓	✓	✓	
CO-3	✓	✓	✓	✓		✓		∅		∅
CO-4	✓		✓		✓	✓	✓		∅	✓
CO-5	✓	✓		✓	✓	✓		✓	✓	
	Number of matches (✓) = 34 Relationship = High									

## SEMESTER – II

<b>Course Title</b>	<b>BUSINESS ORGANISATION AND ENVIRONMENT</b>
<b>Total Hrs.</b>	<b>75</b>
<b>Hrs./Week</b>	<b>5</b>
<b>Sub. Code</b>	<b>21UCHC22</b>
<b>Course Type</b>	<b>DSC-IV</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

To enable the students to understand about the concepts of business Organization and Environment and to facilitate them to become a successful entrepreneur.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the basic topics ,various forms of Business organization
CO-2	Know about the components Business Environment
CO-3	Understand with the Government policies for business growth
CO-4	Enable the students about the organization facilitating business
CO-5	Make them aware of the Terminologies in Business.

### UNIT I:

Business and commercial knowledge – an introduction - domains of business and commercial knowledge - human activities- economic and non-economic - Characteristics of economic and non-economic -forms of business organisation–business organisations and their importance - concept of industries –Qualities of a successful businessman-Social responsibilities of Business - Overview of 10 Indian companies and 5 Global Companies.

### UNIT II:

Business Environment – Meaning - characteristics and importance - relationship between organization and its environment - environmental factors that influence a business– need for Environmental Analysis - environmental scanning - components of business environment - micro and macro environments– elements of microenvironment - elements of macro environment - PESTLE Analysis - strategic responses to the environment -

### UNIT III:

Government Policies for Business Growth - Policy Framework in India – A Historical Sketch - Spectre of government policies for business - Macro Policy Indicators and Business Conduciveness - Policy formulation and Impact Transmission Process - types of government policies - economic change process – liberalization – Privatization - Inward Foreign Direct Investment in India - Foreign Institutional Investors - Investment from India Abroad

### UNIT IV:

Organizations Facilitating Business - meaning of business facilitation - Government



as a Business Facilitator - Non-funding Institutions for Business Facilitation in India - Reserve Bank of India - Securities and Exchange Board of India - Competition Commission of India - Insurance Regulatory and Development Authority of India - Funding Institutions for Business Facilitation in India - NABARD.

#### **UNIT V:**

Facets of Business – Terminologies in Business - finance, stock and commodity market Terminologies - Marketing Terminologies - Banking Terminologies - other business Terminologies.

#### **TEXTBOOKS:**

Business Organisation and Management – M.C. Shukla

Essentials of Business Environment (Text, Cases & Exercises) - K.Aswathappa.

#### **REFERENCE BOOKS:**

1. Fundamentals of Business Organization and Management – Y.K. Bushan Sultan Chand & Sons, New Delhi.
2. Business Organisation and Management – P.C. Tulsian Vishal Pandey
3. Business organization – C.D. Balaji and Dr. G. Prasad - Margham Publications
4. Principles of Management – Dr. J. Jayasankar – Margham Publications
5. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan
6. Organization and Management - Dr. S.C. Saxena
7. Business Environment – Dr. S. Sankaran
8. Economic & Business Environment - CA Vivek Dharamshi

#### **Course Outcomes**

<b>CO</b>	<b>Upon completion of the course, the students will be able to:</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO-1	Understood the basic concepts of business organization	1	Understanding
CO-2	Known about the various components of business Environment	3	Remembering
CO-3	Understood with the Government policies for business growth and will make them to use on their own businesses in future	2	Evaluating
CO-4	Learnt about the organization facilitating business	2	Applying/ Analysing
CO-5	Grasped the Terminologies in Business	2	Applying/ Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21UCHC22	BUSINESS ORGANISATION AND ENVIRONMENT					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓			✓	
CO-2	✓	✓	✓	✓	✓	✓		✓		✓
CO-3	✓	✓		✓	✓	✓	✓		✓	
CO-4	✓			✓	✓	✓	✓			✓
CO-5	✓			✓	✓	✓	✓	✓		✓
Number of matches (✓) = 37 Relationship = High										

## SEMESTER - II

<b>Course Title</b>	<b>INDIAN ECONOMIC DEVELOPMENT</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21UAEC21</b>
<b>Course Type</b>	<b>Allied – I/2</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **Objectives:**

To gives an idea to the students to make our country to the developed stage.

### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Understand of the features of Indian Economy, Planning and New Economic Reforms.
CO-2	Discover with important areas like Population, Poverty, Unemployment and Inequality of Income.
CO-3	Classify the concept of Agricultural productivity and marketing.
CO-4	Evaluate the various types of Industries and its policies.
CO-5	Develop a clear idea about Infrastructure and External Environment of India.

### **UNIT I: Introduction:**

Features of Indian Economy – Economic Development Vs Economic Growth – Factors Determining Economic Development – Planning – Types – Objectives – Achievements and Failures of Recent Plan – Impact of Twelfth Plan – New economic Reforms in India (Liberalization, Privatization and Globalization) Features – Arguments for and against – NITI Aayog objectives – Functions.

### **UNIT II: Demographic Profile (Population, Poverty, Unemployment):**

Population: – Population Growth – Causes – Effects – Remedial Measures – Population Policy – Features; Poverty: Meaning – Poverty line – causes – Antipoverty Measures; Unemployment: Meaning – Types – Causes – Remedial measures – Inequality of Incomes: Meaning – causes – Effects.

### **UNIT III: Agriculture:**

Agricultural productivity – Concept – Difference between Agricultural Production and Productivity – Causes of Low Productivity, Green Revolution: Features – Consequences, Agricultural Finance: Needs – Sources, Agricultural Marketing: Concept – Objectives – Significance – Problems.

### **UNIT IV: Industries:**

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems; New Industrial Policy 1991 and in the Twelfth Plan

**UNIT V: Infrastructure and External Environment of India:**

Transport Services – Recent Development in Railways – Roadways – Waterways – Airways – Foreign Direct Investment - Concept; IMF and IBRD – Objectives and Functions – Benefits to India; WTO and India.

**TEXTBOOK:**

S. Sankaran, Business Economics, Margham Publications, Chennai

**REFERENCE BOOKS:**

1. RuddarDutt& KPM Sundaram, Indian Economy, S. Chand & Company Ltd, New Delhi.
2. C. Dhingra, Indian Economic Development, Sultan Chand & Sons, New Delhi

**Course outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Interpret the various measures of Economic Reforms.	1, 5	Understanding
CO-2	Explain the causes, effects and control measures on population, poverty and unemployment.	1,3	Applying
CO-3	Distinguish between Agricultural production and productivity.	1, 2, 3	Analyzing
CO-4	Assess the Industry wise Development, Problems and Policies.	1,3,5	Evaluating
CO-5	Create inter linkages between Infrastructure and Economic Development.	1, 3,4,5	Creating

**Relationship Matrix**

Semester	Course Code		Title of the Course					Hours	Credits	
II	21UAEC21		INDIAN ECONOMIC DEVELOPMENT					90	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓	✓	✓		✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓	✓	✓	✓		✓		✓
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
	Number of matches (✓) = 38 Relationship = High									

**SEMESTER – II**

<b>Course Title</b>	<b>ENVIRONMENTAL SCIENCE</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21UEVS21</b>
<b>Course Type</b>	<b>AECC-II</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

**UNIT - I: Nature of Environmental Studies**

Goals, Objectives and guiding principles of environmental studies.  
Towards sustainable development - Environmental segments–  
Atmosphere, Hydrosphere, Lithosphere, Biosphere – definition. Pollution  
episodes -- Hiroshima – Nagasaki, - Bhopal gas Tragedy, Fukushima.  
Stone leprosy in Taj Mahal, Minamata disease.

**UNIT - II: Natural Resources**

Renewable and Non-Renewable resources - classification.

- Forest resources: Use and over - exploitation, Afforestation and deforestation.
- Water resources: Use and over - utilization and conservation of surface and ground water – Rain harvesting.
- Marine Resources: Fisheries and Coral reefs.
- Mineral resources: Use and exploitation - environmental impacts of extracting and using mineral resources.
- Food resources: Effects of modern agriculture fertilizers - pesticide problem.
- Energy resources: Growing energy needs - use of alternate energy source - Solar cells & wind mills.
- Land resources: Land degradation

### **UNIT - III: Ecosystem**

- Concept of Eco-systems - Tropic level, food chains, food web and Ecological pyramids, Living conditions on other planets (Brief account). Types, structure & Functions of the following:

- a) Aquatic ecosystem
- b) Terrestrial ecosystem – Grassland, Forest and Desert ecosystem

### **UNIT - IV: Biodiversity & Its Conservation**

Introduction - Definition: ecosystem diversity, species diversity and Genetic diversity. Hot spots of biodiversity - Western Ghats, Eastern Himalayas and Gulf of Mannar. Threats to biodiversity - Habitat Loss, Poaching of wildlife and Man - wildlife conflicts. Nature reserves. Conservation of biodiversity: In-situ and Ex-situ, Environmental movements – Green peace and Chipco movement. Biodiversity law.

### **UNIT - V: Environmental protection, Policies and practices**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Prevention, Control of Pollution and Environmental Laws:

- Water, Air and Noise (prevention & Control of Pollution) Act.
- Environmental Protection Act.
- Wildlife production Act, Forest Conservation Act, International agreements, Monstreal and Kyoto protocols and conservation on biological Diversity. The Chemical Weapons Convention (CWC)
- Role of Central & State Pollution Control Boards.

Field work : 5 marks

Visit to an area to document environmental assets: river/ forest / fauna.

or

Visit to a local polluted site-urban/rural/Industrial / Agricultural

or

Study of common plants, insects, birds and basic principles of identification

**REFERENCE BOOKS:**

1. Basic of Environmental Science. Vijayalakhmi, Murugesan and Sukumaran – Manonmaniam Sundaranar University publications.
2. Environmental Studies. John de Brito, Victor, Narayanan and Patric Raja - published by St. Xavier's College, Palayamkottai, 2008.
3. Environmental Science and Biotechnology. A.G. Murugesan and C. Raja Kumar - MJP Publishers.
4. Fundamental of Environmental pollution - Krishnan Kannan - Chand & Company Ltd., New Delhi, 1997.
5. Environmental Studies. S. Muthiah, Ramalakshmi publications, Tirunelveli.
6. EnRole of central and state pollution control boards. Environmental Studies. V.M. Selvaraj, Bavani Publications, Tirunelveli.

### SEMESTER – III

<b>Course Title</b>	பயன்பாட்டுத் தமிழ் (Payanpattu Tamil)
<b>Total Hrs.</b>	90
<b>Hrs./Week</b>	6
<b>Course Code</b>	21ULTA31
<b>Course Type</b>	Part – I - Tamil
<b>Credits</b>	3
<b>Marks</b>	100

**General Objective:** To teach the Sangam literature.

#### Course Objectives:

CO	The learners will be able to:
CO-1	Understand Sangam Tamil through the texts prescribed.
CO-2	Describe the speciality of love, valour, charity in Tamil tradition.
CO-3	Choose life's rules and regulations through literature.
CO-4	Determine to increase self confidence.
CO-5	Prioritize to learn modern skills such computer operation.

#### அலகு 1

- |                  |                                  |
|------------------|----------------------------------|
| 1. சிலப்பதிகாரம் | - வழக்குரை காதை                  |
| 2. மணிமேகலை      | - பாத்திரம் பெற்ற காதை           |
| 3. சீவகசிந்தாமணி | - சீவகனுக்கு விசயை கூறிய அறிவுரை |
| 4. பெரிய புராணம் | - சிறுத்தொண்டர் நாயனார் புராணம்  |
| 5. கம்பராமாயணம்  | - கங்கை காண் படலம்               |
| 6. இயேசு காவியம் | - பாரச்சிலுவை                    |
| 7. சீராப்புராணம் | - விட மீட்ட படலம்                |

#### சிறுநிலக்கியங்கள்

- |                             |                            |
|-----------------------------|----------------------------|
| 1. முக்கூடற்பள்ளு           | - ஆற்று வளமும் மீன் வளமும் |
| 2. திருக்குற்றாலக் குறவஞ்சி | - மலை வருணனை               |

#### இக்காலக் காப்பியம்

- |                       |  |
|-----------------------|--|
| 1. நாயகம் ஒரு காவியம் | - பாம்பின் நேசமும் தோழரின் பாசமும் மு.மேத்தா |
|-----------------------|--|

#### அலகு - 2

(இந்திய ஆட்சிப்பணிக்குத் ஆயத்தப்படுத்தும் நோக்கில் அமைந்த பயன்பாட்டுக் கட்டுரை நூல்) ஐஏஎஸ் தேர்வும் அணுகுமுறையும் இறையன்பு இ.ஆ.ப.

#### அலகு 3

##### ஊடகப் படைப்பாக்கம்

தகவல் தொடர்பு அறிமுகம் - உலகப் புகழ்பெற்ற பத்திரிகைகளும் பத்திரிகையாளர்களும் - இதழ்களுக்குச் சிறப்புக் கட்டுரைகள் எழுதுதல் - காணாமல் போன கடித இலக்கிய கட்டுரை - (இந்து தமிழ்) கலை இலக்கியப் பக்கம் - நூற்றாண்டு கடந்த இஸ்லாமியக் கர்னாடக இசை நூல் கீர்த்தனா ரஞ்சிதம் - தமிழ்



இதழ்கள் பற்றிய அறிமுகம் - புகழ்பெற்ற இதழ்கள் - புகழ்பெற்ற பத்திரிகையாளர்கள் - தமிழே எங்கள் அடையாளம்

#### அலகு 4

தமிழ் இலக்கிய வரலாறு, ஐம்பெரும் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சிற்றிலக்கியங்கள் (உலா, தூது, பிள்ளைத் தமிழ், பரணி)

#### அலகு 5

தமிழ்நாடு அரசுப்பணியாளர் தேர்வாணையத்தின் பொதுத்தமிழ் தாளில் இடம்பெறும் இலக்கணப் பகுதி.

பிழைத்திருத்தம், வல்லினம் மிகும் இடங்கள், மிகா இடங்கள், ஒருமை-பன்மை திருத்தம், மரபுப்பிழைகள், வழுஉச்சொற்கள், பிறமொழிச் சொற்கள், வேர்ச்சொல் உள்ளிட்ட பகுதிகள்.

#### பாடநூல்

பயன்பாட்டுத் தமிழ், சதக்கத்துல்லாஹ் அப்பா கல்லூரித் தமிழ்த்துறை வெளியீடு - 2022

#### பார்வை நூல்கள்

1. தமிழ் இலக்கிய வரலாறு, முனைவர் சு.ஆனந்தன், கண்மணி பதிப்பகம், திருச்சி-620002
2. இதழியல் நுணுக்கங்கள், செண்பகா பதிப்பகம், 24/28, கிருஷ்ணா பதிப்பகம், சென்னை-600 017.

#### Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	Associate themselves to regulate life by means of the messages from old Tamils' politics, tradition and to increase belief in God besides knowing about natural resources.	1,2,3,5	Understanding
CO-2	Observe to grow characters related to discipline, high thoughts and to develop a good personality with confidence, further knowing about modern skills to develop creative skills.	1,5,3	Understanding
CO-3	Choose to create media persons, to enhance language skill, to inform historical news, and to know news related to valour and war.	1,2,4	Applying
CO-4	Explain concepts of justice and live with Nature and animals.	4,5,	Analyzing
CO-5	Summarize about arts and the mixing of other languages.	1	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
III	21ULTA31	பயன்பாட்டுத் தமிழ்				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓	✓	✓	✓	✓	✓	✓		✓
	CO-2	✓	✓		✓	✓		✓		✓
	CO-3	✓	✓	✓		✓	✓		✓	
	CO-4				✓	✓			✓	✓
	CO-5	✓	✓				✓			
	Number of matches (✓) = 28 Relationship = Medium									

### SEMESTER – III

Course Title	MODERN PROSE
Total Hrs.	90
Hrs./Week	6
Course Code	21ULAR31
Course Type	Part – I - Arabic
Credits	3
Marks	100

**General Objective:** To teach the history of the Prophet Muhammad (PBUH).

**Course Objectives:**

CO No	The learners will be able to:
1	Understand the life and history of the Prophet Muhammad (Pbuh).
2	Describe the process of the Prophethood of the Prophet Muhammad (Pbuh).
3	Explain the origins of the first Muslim convert followed by the opposition to the Prophet Muhammad (Pbuh).
4	Illustrate the incidents of Quraish indicted violence.
5	Summarise the migration of the Companions of the Prophet (Pbuh) to Ethiopia.

**Unit I: page No. 27 to 38**

عبد الله وآمنة - ولادته الكريمة ونسبه الزكي - رضاعته ﷺ - وفاة آمنة وعبد المطلب - مع عمه أبي طالب - التربية الإلهية - زواجه ﷺ من خديجة - قصة بنيان الكعبة ودرء فتنة عظيمة -

**Unit II: 38 to 49**

حلف الفضول - بعد البعثة وتبشير الصبح وطلائع السعادة - في غار الحراء - مبعثه ﷺ - في بيت خديجة - بين يدي ورقة بن نوفل - إسلام خديجة وأخلاقها - إسلام علي بن أبي طالب وزيد بن حارثة

**Unit III: 50 to 62**

إسلام أبي بكر بن أبي قحافة وفضله في الدعوة إلى الإسلام - إسلام أشرف من قريش - الدعوة جهارا على جبل الصفا - إظهار قومه العداوة له وحذب أبي طالب عليه - بين رسول الله ﷺ وأبي طالب - لو وضعوا الشمس في يميني والقمر في يساري - تعذيب قريش للمسلمين

#### Unit IV: 62 to 74

محاربة قريش لرسول الله ﷺ وتفننهم في الإيذاء – ما فعل كفار قريش بأبي بكر؟! – اختيار قريش في وصف رسول الله ﷺ – قسوة قريش في إيذاء رسول الله ﷺ ومبالغتهم في ذلك – إسلام حمزة بن عبد المطلب – ما دار بين عتبة وبين رسول الله ﷺ –

#### Unit V: 74 to 88

هجرة المسلمين إلى الحبشة – تعقب قريش للمسلمين – تصوير جعفر بن أبي طالب للجاهلية وتعريفه بالإسلام – خيبة وفد قريش – إسلام عمر بن الخطاب

**Textbook:** Ali Nadawi, Abul Hasan, QasasunNabiyeen Part - V MuassasathusSahafa wa Nashr publication Lucknow, India,1999.

#### Reference Books:

1. Mohammed Mus'yid Hussain, *Qasas Al Anbiya Lil Atfaal*, 2010, Dar Al Kunooz, Jordan, 2010.
2. M.R.M. Abdur Raheem, NabimargalVaralaru, Universal Publishers, Chennai, 2015.

#### Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
1	Associate themselves with the art of writing simple sentences.	1,2	Understanding
2	Construct sentences in Arabic using common words flawlessly.	1,5	Applying
3	Interpret the history of the leader of Prophets in Islam.	1,2,3,4	Applying
4	Prioritize to live a life learned from the biography of the Prophet Muhammad (PBUH).	1,4,5	Analyzing
5	Summarize the style of classical prose.	1,2,3	Evaluating

### Relationship Matrix

Semester	Course Code		Title of the Course			Hours		Credits		
III	21ULAR31		MODERN PROSE			90		3		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO2	PSO3	PSO4	PSO 5
1	✓	✓				✓	✓			
2	✓			✓	✓	✓				✓
3	✓	✓	✓	✓		✓	✓	✓	✓	
4	✓	✓		✓	✓	✓			✓	✓
5	✓	✓	✓			✓	✓	✓		
	Number of matches = 30 Relationship = Medium									

### SEMESTER – III

<b>Course Title</b>	<b>ONE-ACT PLAYS AND WRITING SKILL</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULEN31</b>
<b>Course Type</b>	<b>Part – II - English</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

#### **General Objective:**

To expose students the conversational patterns and help them learn written English in given practical situations.

#### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Identify and learn the conversational patterns in written communication.
CO-2	Distinguish the patterns of writing in formal and informal situations.
CO-3	Observe the conversational patterns in real-life situations.
CO-4	Examine various possible methods to learn the writing skill through the prescribed texts.
CO-5	Practise writing messages, essays, and reports.

#### **UNIT I – ONE-ACT PLAYS**

- |                              |                    |
|------------------------------|--------------------|
| 1. The Bishop's Candlesticks | - Norman McKinnell |
| 2. The Proposal              | - Anton Chekov     |
| 3. The Hour of Truth         | - Percival Wilde   |

#### **UNIT II – ONE-ACT PLAYS**

- |                               |                     |
|-------------------------------|---------------------|
| 4. Aladdin and his Magic Lamp | - Y. Sayed Mohammed |
| 5. Tippu Sultan               | - Y. Sayed Mohammed |

### UNIT III – WRITING SKILL

1. **Messages** (Pages 1-9 of *Written English for You* to be taught and the tasks given to be accomplished in the *Record of Writing*)

- i) What is a message?
- ii) When do we write messages?
- iii) Why do we write messages?
- iv) How do we write messages?

2. **Letters – 1** (Pages 10-19 *Written English for You* to be taught and the tasks given in pages 17 and 19 should be accomplished in the *Record of Writing*)

- i) Letters for Ordering Supply of Goods
- ii) Letters of Apology
- iii) Letters of Complaint
- iv) Letters of Applications

3. **Letters – 2** (Pages 36-40 of *Written English for You* to be taught and the tasks given in the pages 38 and 40 should be accomplished in the *Record of Writing*)

- i) Letters to inform your plan of visit
- ii) Letters of Request
- iii) Letters of Apology

### UNIT IV – WRITING SKILL

4. **Essays** (Pages 66-79 to be taught and only the tasks 1-3 from pages 79 and 80 should be accomplished in the *Record of Writing*)

- i) What is an Essay?
- ii) Types of Essays.
- iii) The Structure of an Essay.
- iv) Introductory Paragraph.
- v) Supporting Paragraph.
- vi) What can be the length of an Essay?
- vii) Why am I writing this Essay?
- viii) Who am I writing for?

- ix) How to begin an Essay?
- x) How to organize an Essay?
- xi) What to avoid in writing an Essay?

5. **Narrating** (Pages 109-116 of *Written English for You* to be taught only the tasks 1 and 2 from pages 115 to 116 to be accomplished in the *Record of Writing*)

- i) Describing events in a chronological order.
- ii) Narrating events from different points of view
- iii) Narrating events from different view point in time

## UNIT V – WRITING SKILL

6. **Reporting** (Pages 127-136 be taught. The tasks given in pages 129- 134 and 136-137 must be accomplished in the *Record of Writing*)

- i) News Reports
- ii) Reporting Events or Developments.
- iii) Reporting Interviews and Press Conferences
- iv) Reports of Meetings.

7. **Summarizing** (Pages 164-172 of *Written English for You* be taught and the tasks 1-3 in pages 172-178 to be accomplished in the *Record of Writing*)

- i) What is a Summary?
- ii) How to write a Summary?
- iii) How long should a Summary be?
- iv) Should the Summary be in a Paragraph?
- v) Analysis of the Process of Summarizing.

**NOTE:** Questions for Units III, IV and V should be framed from the tasks given in the prescribed textbook ***Written English for You.***

### Textbooks:

1. Compiled by a Board of Editors. *Plays for Pleasure*, Chennai: Paavai Publications, 2009
2. Sayed Mohammed.Y, ed. *Three One - Act Plays*. Tirunelveli. Mohammed Taahaa Publications, 2011.



3. Radhakrishna Pillai. G, ed. *Written English for You* Chennai. Emerald Publishers, 1990 (rpt. 2008)

**Course Outcomes:**

CO	Upon completion of this course, students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the nuances of English conversational patterns.	1,3,4,6	Understanding
CO-2	Explain the patterns required for conversing in formal and informal situations.	1,3,4,6	Applying
CO-3	Choose to write English sentences by means of applying their skills learned.	1,2,3	Applying
CO-4	Focus on language activities to master the writing skill.	3	Analysing
CO-5	Summarize the uses and methods of writing messages, essays, reports and pamphlets.	1,3,4	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credits					
III	21ULEN31	One-Act Plays and Writing Skill					90	3					
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)						Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO-1	✓	✓	✓				✓		✓	✓		✓	
CO-2		✓	✓	✓			✓		✓	✓		✓	
CO-3		✓	✓				✓	✓	✓			✓	
CO-4		✓	✓	✓			✓		✓	✓	✓	✓	
CO-5		✓	✓	✓			✓		✓	✓		✓	
CO-6													
	Number of matches (✓) = 35 Relationship = High												

### SEMESTER – III

<b>Course Title</b>	<b>COST SYSTEM AND COST CONTROL</b>
<b>Total Hrs.</b>	<b>75</b>
<b>Hrs./Week</b>	<b>5</b>
<b>Course Code</b>	<b>21UCHC31</b>
<b>Course Type</b>	<b>DSC-V</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

#### **General Objective:**

To ensure the students to understand the basic principles of cost accounting and to help the students to know cost accounting methods

#### **Course Objectives:**

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Identify the importance, classification of costing and also acquired knowledge to prepare cost sheet and Stores ledger
CO-2	Analyse their knowledge in computation of labour cost , causes for labour turnover and allocation and apportionment of overheads
CO-3	Interpret their knowledge about Process Costing .
CO-4	Discriminate their knowledge in various methods of costing .
CO-5	Generalise the importance of Standard costing and computation of variances

#### **UNIT I - Material Cost and Control**

Basics of costing - cost sheet- material cost- need for material control - Importance - various stock levels - EOQ - bin card - stores ledger - Issue procedure - methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price.(Simple problems only)

#### **UNIT II - Labour and Overhead Cost**

Meaning - Importance of labour cost - Net Wages calculation - Methods Of Wage Payment - Time Rate System - Piece Rate System - Taylor's differential piece rate system - Halsey - Rowan -Labour turnover-Calculation of LTO – Overheads-Meaning of overheads - Collection-Classification - Allocation - Apportionment - Reapportionment

#### **UNIT III – Process costing**

Process costing - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account-Joint product and By product Accounting Methods – Treatments- (simple problems only)

**UNIT IV - Job costing - Contract costing -operating costing-service costing**  
(transport costing only)

#### **UNIT V -Standard Costing**

Standard costs and standard costing : uses , -Importance -Classification of Standards -Analysis and Computation of materials, Labour and overhead costs variances.

**(Theory 40% and problems 60%)**

**Textbook:**

Cost Accounting -S.P. Jain & Narang - M/s Kalyani Publishers

**References:**

1. Cost Accounting - R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting - M.L. Agarwal, Sahitya Bhavan Publications
3. Cost accounting - an introduction -B.M.Lal Nigam, I.C. Jain - Prentice Hall
4. Cost accounting – JawaharLal, Tata McGraw - Hill Edition
5. Cost Accounting - S.P. Iyengar; M/s Sultan Chand & Sons, New Delhi
6. Cost Accounting - M. Wilson Himalaya Publishing House, Mumbai

**Course Outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understood the concepts, importance and types of material and their issues.	1,2,4	Understanding, Applying
CO-2	Analyse the labour wages plans and allocate overheads .	2,4	Analysing, Evaluating
CO-3	Determine the importance and preparation of process costing	1,2,4	Evaluating
CO-4	Practice various methods of costing	2,4,5	Creating
CO-5	Evaluate their skill to ascertain the variances	2,4,5	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credits		
III	21UCHC31	COST SYSTEM AND COST CONTROL					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓	✓		✓	
CO-2	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-3	✓	✓	✓	✓	✓	✓	✓		✓	
CO-4	✓					✓	✓		✓	✓
CO-5	✓					✓	✓		✓	✓
	Number of matches (✓) =35 Relationship = High									

### SEMESTER – III

<b>Course Title</b>	<b>BUSINESS MATHEMATICS</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Sub. Code</b>	<b>21UAHE31</b>
<b>Course Type</b>	<b>Allied II/ 1</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

#### Course Objectives:

<b>CO</b>	<b>The learners would be able to:</b>
CO-1	Understand the basic aspects and apply of ratios.
CO-2	Apply the concept time value of money.
CO-3	Understand the basic aspects of proportion.
CO-4	Know about the venn diagram and its applications.
CO-5	Understand the uses of log and indices.

#### Unit 1 Ratio and Proportion

Ratio - Properties of ratio - Different kinds of ratios - proportion- Basic rules of proportion- simple problems.

#### Unit - 2 Time value of Money

Simple interest basic concepts - simple problems - Compound interest - concepts - basic problems.

#### Unit 3 Arithmetic proportion and Geometric proportion

Arithmetic proportion- Calculation of Common difference - determining value of nth term - Formulas to find sum of the terms Geometric proportion - meaning - Formula for common ratio Formula to find nth value term geometric proportion - formula to find some of the terms.

#### Unit-4 Set theory

Venn Diagram-Definition of set- Methods for representing set - Types of set -Set operations - Laws of Algebra set Venn Diagram - problems.

#### Unit -5 Indices, logarithm

Meaning -Basic rules of indices - definition of Log - Laws of log - problems.

#### TEXTBOOKS:

The Institute of Chartered Accountants of India

#### REFERENCE BOOKS:

The Institute of Chartered Accountants of India

### Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the basic aspects and apply of ratios	1,2,3	Remember, Understand, Apply
CO-2	Apply the concept time value of money	1,2,3	Remember, Understand, Apply
CO-3	Understand the basic aspects of proportion	1,2,3	Remember, Understand, Apply
CO-4	Know about the venn diagram and its applications	1,2,4,5	Remember, Understand, Analyse, Evaluate
CO-5	Understand the uses of log and indices	1,2,4,5	Remember, Understand, Evaluate

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours		Credit	
III	21UAHE31	Business Mathematics					90		4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO-2	✓	✓	✓	✓		✓	✓	✓	✓	
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	
CO-4	✓	✓			✓	✓	✓		✓	✓
CO-5	✓	✓			✓	✓	✓	✓		✓
	Number of matches (✓) = 39 Relationship = High									

### SEMESTER – III

<b>Course Title</b>	<b>FUNDAMENTALS OF COMPUTING AND SECURITY</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21USFC31</b>
<b>Course Type</b>	<b>SEC-I</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

#### **General Objectives:**

Introduce the fundamentals of computing devices and particularly with respect to personal use of computer hardware and software, the Internet, Cyber Crime and Cyber Security.

#### **UNIT I Fundamental of Computers**

The Role of Computers in Modern Society - Block Diagram of Digital Computer - Working Principle of Computer - Hardware-Software- Types of Software - Operating system-Definition-Single user and multi-user operating system-Time sharing-multitasking-multiprogramming-Batch Processing-on-line processing-spooling.

#### **UNIT II Microsoft Office Package**

Basics of Office Automation Tools - Microsoft Word: Create Documents – Edit and Format Documents - Microsoft Excel: Create Worksheet – Edit and Filter - Microsoft PowerPoint: Create Presentation – Edit and format Presentation – Microsoft Access: Create Database and Table – Designing database.

#### **UNIT III Networks**

Components of a Communication System - Types of Networks : Local Area Network - Metropolitan Area Network - Wide Area Network - Wireless and Wired Network – Network Topologies - World Wide Web (WWW) - Client - Server Computing.

#### **UNIT –IV Cyber Security for ICT**

Information and Communication Technology: Introduction-Basics of ICT-  
Ethical & Social Issues in ICT -Digital Citizenship-Elements of Digital  
Citizenship- Need for Cyber Security

#### **UNIT –V Cyber Crime & Cyber Security**

Cyber Crime: Introduction--Types of Cyber Crime-Security Issues:  
Threats-Attacks-Vulnerabilities - Cyber Space-Security Services - Cyber  
Security: Definition, Key Concepts, Fundamentals, Cyber Challenges and  
Ethics.

#### **Textbooks:**

1. Cyber Crime & Cyber Security – “Unit IV and V , Dr. S. Shajun Nisha,PG and Research Department of Computer Science “.

#### **Reference Book:**

1. Fundamentals of Computers, by V.Rajaraman, PHI, Fifth Edition, April 2010.
2. Microsoft Office – Complete Reference – BPB Publication
3. “Introduction to Data communication and networking” – Behrouz Forouzan- Tata McGraw Hill 2<sup>nd</sup> Edition, 2006.

### SEMESTER- III

<b>Course Title</b>	<b>SWAYAM-NPTEL Online Certification Course</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21USOC32</b>
<b>Course Type</b>	<b>SEC-II</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### SWAYAM-NPTEL ONLINE CERTIFICATION COURSES

#### GUIDELINES AND INSTRUCTIONS

1. National Programme on Technology Enhanced Learning (NPTEL) provides e-learning through online web and video courses in Engineering, Science and Humanities streams through its portal  
<https://swayam.gov.in/ncdetails/NPTEL>.
2. Enrollment to all the courses is FREE.
3. Enrollment to courses and Examination Registration can be done ONLINE only. The link is available on NPTEL Website <http://npTEL.ac.in/>
4. SWAYAM – NPTEL Online Certification Courses are made optional for the students in the UG Programmes from the Academic year 2021-2022.
5. Any Eight – Week, Two-Credit Course in any discipline be chosen by the respective Departments in the Third Semester of the Undergraduate Programmes.
6. The SWAYAM–NPTEL Online Certification Courses offered during the December – April Semester be chosen by the Departments. The courses may be handled by the Department Mentor or by any teacher in the respective Departments.
7. Candidates must have completed Examination Registration and submitted assignments successfully within the prescribed time to receive hall tickets and to write examinations.
8. The allocation of marks for the online examination conducted by the respective IITs is 25:75 for each course.



9. A candidate should obtain a minimum of 40 marks on 100 marks (a minimum of 10 marks for Assignment and 30 marks in the final examination) to pass the Online Courses.
10. If a student fails in the Online Examination conducted by the respective IITs he/she would be permitted to write a Supplementary Examination for 75 marks by the Controller of Examinations of our College.
11. Those who registered for the Online Courses, obtained Assignment marks, appeared for the Online Examination and failed in the courses alone are eligible to apply for the Supplementary Examinations conducted by the College.
12. If a candidate fails in the Supplementary Examinations or does not appear for the Supplementary Examinations conducted by the College, the norms followed for taking an Arrear Examination will be adopted.
13. Course Completion Certificate will not be issued by the respective IITs for the candidates who clear the Online Courses through the Supplementary Examinations conducted by the College. The two credits the candidate earns, if passed in the Supplementary Examinations would be added in the Consolidated Statement of Marks issued by the Controller of Examinations.

### SEMESTER- III

<b>Course Title</b>	<b>Digital Banking</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21USHC32</b>
<b>Course Type</b>	<b>SEC-II</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

#### Course Objectives:

<b>CO</b>	<b>The learners would be able to:</b>
CO-1	Understand the basic aspects of e-banking
CO-2	Discover the history of business Management.
CO-3	Understand the basic aspects of mobile banking Understand the basic aspects of mobile banking
CO-4	Know the current aspects of online banking system
CO-5	Analyse the e-banking security

#### Unit 1 E-banking

E-Banking meaning –Traditional banking vs E-Banking –E-banking transactions – truncated cheques and electronic cheques –advantages and constraints of e-banking

#### Unit II Internet banking

Internet banking overview and brief history- product features -corporate and individual internet banking integration with e-commerce merchant sites- profitability of internet banking -risk management and frauds (case study)- back end operations and technology features

#### Unit 3 Mobile banking

Mobile banking meaning- overview and brief history- service- IMPS -profitability of mobile banking -mobile banking apps - telephone banking- mechanism -benefits and drawbacks

#### Unit 4 Online payment system

Online banking payment system - overview of global and domestic payment system –RuPay- Immediate payment service (IMPS)- )- check transaction system (CTS)- National financials switch (NFS) – RTGS-NEFT-National unified USSD platform (NUUP)- National automated clearing house(NACH)- innovations in banking and payment system.

**Unit 5 E-Banking security**

E-Banking security- need for security- security concepts-privacy survey- security issues- cyber crimes- tampering- encryption.

**TEXTBOOKS:**

Digital banking –Indian institute of banking and finance

**REFERENCE BOOKS:**

1. Modern banking theory and practice- D.Muraleedharan

**Course Outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the basic aspects of e-banking	1,2,3	Remember, Understand, Apply
CO-2	Discover the history of business Management.	1,2,3	Remember, Understand, Apply
CO-3	Understand the basic aspects of mobile banking Understand the basic aspects of mobile banking	1,2,3	Remember, Understand, Apply
CO-4	Know the current aspects of online banking system	1,2,4,5	Remember, Understand, Analyse, Evaluate
CO-5	Analyse the e-banking security	1,2,4,5	Remember, Understand, Evaluate

**Relationship Matrix**

Semester	Course Code	Title of the Course				Hours	Credit			
III	21USHC32	Digital Banking				30	2			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO-2	✓	✓	✓	✓		✓	✓	✓	✓	
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	
CO-4	✓	✓			✓	✓	✓		✓	✓
CO-5	✓	✓			✓	✓	✓	✓		✓
	Number of matches (✓) = 39 Relationship = High									

### SEMESTER – III

<b>Course Title</b>	<b>MANAGEMENT PRINCIPLES AND TECHNIQUES</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Sub. Code</b>	<b>21UNHC31</b>
<b>Course Type</b>	<b>NME-I</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

#### General Objective:

1. To provide students with a comprehensive understanding of the foundational theories and principles of management
2. To prepare students for future leadership roles by equipping them with the knowledge, skills, and attitudes necessary for effective management

#### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the Concepts of Management and Managerial Roles
CO-2	To prioritize about planning and their types
CO-3	Understand the formation of organization
CO-4	To foster critical thinking skills so that students can evaluate management practices and theories effectively.
CO-5	To develop student's skill in budget and budgetary control techniques.

#### UNIT I INTRODUCTION TO MANAGEMENT AND ORGANIZATIONS

Definition of Management - Science or Art - Manager Vs Entrepreneur- types of managers -managerial roles and skills- Evolution of Management.

#### UNIT II PLANNING

Nature and purpose of planning - planning process - types of planning - objectives - setting objectives - policies - Planning premises

#### UNIT III ORGANISING

Nature and purpose-Formal and informal organization-organization chart-organization structure -types-Line and staff authority-departmentalization - delegation of authority-centralization and decentralization.

#### UNIT IV DIRECTING

Foundations of individual and group behavior - motivation - motivation theories - motivational techniques.

#### UNIT V CONTROLLING

System and process of controlling budgetary and non-budgetary control techniques - use of computers and IT in Management control.

**TEXTBOOKS:**

1. Stephen P. Robbins & Mary Coulter, -Management | |, Prentice Hall (India) Pvt. Ltd., 10th Edition, 2009.
2. JAF Stoner, Freeman R.E and Daniel R Gilbert-Management | | Pearson Education, 10th Edition, 2004.

**REFERENCES:**

1. Stephen A. Robbins & David A. Decenzo & Mary Coulter, -Fundamentals of Management Pearson Education, 7th Edition, 2011.
2. Robert Kreitner & Mamata Mohapatra, - Management, Biztantra, 2008.
3. Harold Koontz & Heinz Weihrich-Essentials of management | | Tata McGraw Hill, 1998.
4. Tripathy PC & Reddy PN, -Principles of Management. Tata McGraw Hill, 1999

**Course Outcomes**

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understood the basic concepts of Management	1,2	Understanding
CO-2	Known about Planning Process ,their types and policies	1,2,3	Remembering
CO-3	Understood with the organization chart ,delegation of authority. It will make them to use on their own businesses in future	1,2	Evaluating
CO-4	Able to apply management concepts and theories	2,4,5	Applying/ Analysing
CO-5	Grasped the knowledge on budgetary control .	2,5	Applying/ Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UNHC31	MANAGEMENT PRINCIPLES AND TECHNIQUES					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓		✓	
CO-2	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO-3	✓	✓		✓	✓	✓	✓		✓	
CO-4	✓	✓	✓	✓	✓	✓	✓			✓
CO-5	✓		✓	✓	✓	✓	✓	✓		✓
Number of matches (✓) = 40 Relationship = High										

## SEMESTER – IV

<b>Course Title</b>	சங்கத்தமிழ் (Sangam Tamil)
<b>Total Hrs..</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULTA41</b>
<b>Course Type</b>	<b>Part – I - Tamil</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### Course Objectives:

CO	The learners will be able to:
CO-1	Distinguish Sangam Tamil from other literature and language.
CO-2	Give examples about love, valour and charity in Tamil tradition.
CO-3	Determine to follow life protocols through literature.
CO-4	Focus on improving their self confidence.
CO-5	Choose to instruct about modern skills like computer.

#### அலகு– 1 சங்கச் செய்யுள்கள்

1. நற்றிணை - நின்ற சொல்லர், நீடு தோன்று இனியர் (1:1-9)  
அம்ம வாழி தோழி நன்னுதற்கு (388:1-10)
2. குறுந்தொகை - ஆம்பற்பூவின் சாம்பலன்ன (46: 1-7)  
- வேரல் வேலி வேர் கோட்பலவின் (18:1-5)
3. புறநானூறு - ஈன்று புறந்தருதல் எந்தலைக் கடனே (312: 1-6)  
நின் நயந்து உறைநர்க்கும் நீநயத்து உரை நற்கும் (163: 1-9)
4. ஐங்குறுநூறு - களவன் பத்து – முள்ளிவேர்  
அளைக் களவன் ஆட்டி (23: 1-4)  
புலவிப் பத்து– அம்சில் ஓதி அசிநடைப் பாண்மகள் (49: 1-4)
5. கலித்தொகை - வறியவன் இளமைபோல், வாடிய சினையவாய்ச் (10:1-23)
6. அகநானூறு - நாம் நகையுடையம் நெஞ்சே! – கருந்தேறல் (121:1-15)
7. பதிற்றுப்பத்து - இழையர் குழையர் நறுந்தண்மாலையர் (46:1-14)
8. பரிபாடல் - வைகையில் பெரு வெள்ளம்-நிறை கடல் முகந்து உராய் (1-24)
9. முல்லைப்பாட்டு - முழுவதும்

#### அலகு– 2

சுயமுன்னேற்றக் கட்டுரைகள்

#### அலகு– 3

இணையப் பயன்பாட்டில் தமிழ்

#### அலகு– 4

இலக்கிய வரலாறு – சங்க இலக்கியம் ஓர் அறிமுகம் - திணைக்கோட்பாடு  
– எட்டுத்தொகை நூல்கள் - நற்றிணை, குறுந்தொகை, ஐங்குறுநூறு, பதிற்றுப்பத்து, பரிபாடல், கலித்தொகை, அகநானூறு, புறநானூறு – பத்துப்பாட்டு

நூல்கள் - திருமுருகாற்றுப்படை, பொருநராற்றுப்படை, சிறுபாணாற்றுப்படை, பெரும்பாணாற்றுப்படை, நெடுநல்வாடை, குறிஞ்சிப்பாட்டு, முல்லைப்பாட்டு, மதுரைக்காஞ்சி, பட்டினப்பாலை, மலைப்படுகடாம்

#### அலகு- 5

தமிழர் வாழ்வில் அகமும் புறமும் திணைக்கோட்பாடு

**பாடநூல்:** சங்கத் தமிழ், சதக்கத்துல்லாஹ் அப்பா கல்லூரி தமிழ்த்துறை வெளியீடு.

**பார்வைநூல் :** தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாதெமி வெளியீடு.

#### Course Outcomes

CO	Upon completion of this course, students would have learned to:	SOs Addressed	Cognitive Level
CO-1	Associate themselves to learn about disciplines related to internal and external lives besides knowing about the growth of Tamil by the establishment of Sangam.	1,4,5	Understanding
CO-2	Develop their knowledge about the regulated life, charity, administration and habits of Sangam Tamils.	1,4,5	Applying
CO-3	Classify kings and lords in line with the historical information.	1,2,3,4	Analyzing
CO-4	Differentiate the honest life, high thoughts, barter system and modern skills of the courtesans.	4, 5	Analyzing
CO-5	Summarize about water, air and land resources.	5	Evaluating

#### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits				
IV	21ULTA41	சங்கத்தமிழ்				90	3				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
	CO-1	✓	✓	✓	✓	✓			✓	✓	
	CO-2	✓	✓	✓	✓	✓			✓	✓	
	CO-3	✓	✓	✓	✓	✓		✓	✓	✓	
	CO-4	✓	✓		✓				✓	✓	
	CO-5	✓				✓				✓	
	Number of matches (✓) = 32 Relationship = High										

## SEMESTER – IV

Course Title	CLASSICAL PROSE
Total Hrs..	90
Hrs./Week	6
Course Code	21ULAR41
Course Type	Part –I - Arabic
Credits	3
Marks	100

**General Objective:** To impart moral values to students and build their personality to make them better citizens.

### Course Objectives:

CO	The learners will be able to:
1	Observe the etiquettes to be followed with the Prophet (PBUH) discussed in Surah Al-Hujuraath.
2	Associate themselves with the good characters in day today life.
3	Illustrate the life histories of Imams of the Quran, Hadeeth and Islamic jurisprudence.
4	Examine the style of Classical Arabic i.e. the language of the Quran and Hadeeth.
5	Explain the moral values mentioned in Hadeeth.

### Unit I: Verses from 1 to 12 from (Sura – al – Hujraat)

"من الآية "يا أيها الذين آمنوا لا تقدموا" إلى الآية "يا أيها الذين آمنوا اجتنبوا

### Unit II: Verses from 10 to 18 from (Sura–al–Hujraat) & verses from Surah Luqman (12 to 19)

"من الآية "يا أيها الناس إنا خلقناكم" إلى الآية "إن الله يعلم غيب السموات  
"من الآية "ولقد آتينا لقمان الحكمة" إلى الآية "واقصد في مشيك

**Unit III:** Collection and compilation of Quran and Hadeeth, History of Ibn Abbas (Ral), Imam Ibn-Khathir, History of Imam Abu Hanifa, Ash-shafi, History of Imam Bukhari, Muslim, Abu Dawood, At-Tirmidi, An-Nasaee and Ibn-Majah

### Unit IV: Hadeeth 1 to 10

"من الحديث "لا تأكلوا بالشمال" – إلى الحديث "خيركم من تعلم القرآن



## Unit V:- Hadeeth 11 to 20

"من الحديث " لا تمنعوا نساءكم " - إلى الحديث "حق المسلم على المسلم خمس"

### Text books:

1. A study material on "Tafseer Surah Al Hujuraath and from Suraah Luqman and Biographies of selected Islamic Scholars" prepared by Dr. J. Ubaiyathulla and Dr. S.A. Mohamed Rafeek.
2. Shaykh Dr. V. Abdur-Raheem, Ahadeeth Sahlah, Islaamic Foundation Trust, 1994

### Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
1	Understand the core essence of the Qur'anic verses.	1,2	Understanding
2	Develop refined manners based on the clear understanding of the values as preached in the Holy Qur'an.	1,2,4	Applying
3	Analyze the life history of the eminent scholars and their remarkable contributions to the Quran and Hadeeth literature.	1,2,3	Analyzing
4	Evaluate the immaculate virtues and inspiring value systems of the Prophet.	1,2,3,4	Evaluating
5	Select a healthy environment to practise abiding by the teachings of the Prophet (PBUH).	1,2,3,5	Evaluating

### Relationship Matrix

Relationship Matrix										
Semester	Course Code		Title of the Course			Hours		Credits		
IV	21ULAR41		CLASSICAL PROSE			90		3		
Course Outcom es (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
1	✓	✓				✓	✓			
2	✓	✓		✓		✓	✓		✓	
3	✓	✓	✓			✓	✓	✓		
4	✓	✓	✓	✓		✓	✓	✓	✓	
5	✓	✓	✓	✓	✓	✓	✓	✓		✓
	Number of matches = 33 Relationship = Medium									

## SEMESTER – IV

<b>Course Title</b>	<b>A PRACTICAL COURSE IN SPOKEN ENGLISH</b>
<b>Total Hrs..</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Course Code</b>	<b>21ULEN41</b>
<b>Course Type</b>	<b>Part – II - English</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### General Objective:

To introduce students to the interactive expressions and pronunciation practice to help themselves become competent in spoken mode of communication.

### Course Objectives:

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Identify the interactional and transactional modes of language.
CO-2	Classify words based on the register and usage to use them contextually.
CO-3	Distinguish sound patterns in English phonetically.
CO-4	Illustrate sound patterns in English with relevant examples.
CO-5	Practise to master competency in description, narration, argumentation and continuous speech.

### UNIT I

Interactive Expressions and Pronunciation Practice: Consonants  
(Chapters 1 - 3 of *A Course in Spoken English*)

### UNIT II

Introducing oneself / others, patterns for greeting, requesting, expressing and responding to thanks and etc., & Pronunciation Practice: Vowels  
(Chapters 4 – 8 of *A Course in Spoken English*)

### UNIT III

Developing descriptive competency, narrative competency, arguing competency, comparing competency and Pronunciation Practice: Diphthongs  
(Chapters 9 – 13 of *A Course in Spoken English*)

## UNIT IV

Practising continuous speech, group discussion and pronunciation practice: Word Accent and Intonation (Chapters 14 – 19 of *A Course in Spoken English*)

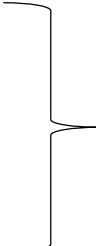
## UNIT V

Listening Practice: Students will listen to audio and video materials for 10 – 12 hours.

### Textbooks, Workbook, Record Note:

1. Nihamathullah. A. et al. *A Course in Spoken English*, Tirunelveli: MSU, 2005. (rpt. 2010).
2. Board of Editors, Department of English, Sadakathullah Appa College, *A Workbook for A Course in Spoken English*, 2011.
3. Spoken English Practice Record.

### Evaluation Scheme:

I Internal Oral Test	: 15 Marks		The best two of the three CIA test marks will be added up
II Internal Oral Test	: 15 Marks		
III Internal Oral Test	: 15 Marks		

### Distribution of Marks

The best two of the three CIA test marks	: 30 Marks
Loud Reading	: 05 Marks
Listening Test	: 05 Marks
Internal Marks	: <b>40 Marks</b>
External Oral Test	: 50 Marks
Record Note	: 05 Marks
Workbook	: 05 Marks
External Marks	: <b>60 Marks</b>

### Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Understand and describe the nuances of language used in general communication.	1,2,4	Understanding
CO-2	Give examples of words with different register suiting the context.	1,2	Understanding
CO-3	Apply their knowledge of Phonetics and vocabulary to learn to speak distinctly.	1,2,3	Applying
CO-4	Prioritize learning vocabulary and pronounce them phonetically so as to help themselves attain the flow of speech.	1,2,3	Analysing
CO-5	Find errors committed by their peers in the usage and pronunciation of English words.	1,2,3,4	Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
IV	21ULEN41	A PRACTICAL COURSE IN SPOKEN ENGLISH				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓		✓		✓	✓		✓	
CO-2	✓	✓				✓	✓			
CO-3	✓	✓	✓			✓	✓	✓		
CO-4	✓	✓	✓			✓	✓	✓		
CO-5	✓	✓	✓		✓	✓	✓	✓		✓
	Number of matches (✓) = 30 Relationship = Medium									

## SEMESTER - IV

<b>Course Title</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>Total Hrs.</b>	<b>75</b>
<b>Hrs./Week</b>	<b>5</b>
<b>Course Code</b>	<b>21UCHC41</b>
<b>Course Type</b>	<b>DSC-VI</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

### General Objectives

Impart knowledge and understanding on the concepts of Management Accounting.

### Course objectives:

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Understand the concepts on management Accounting
CO-2	Apply the Ratio to find business condition .
CO-3	Analyse the techniques on fund flow and cash flow.
CO-4	Develop the use of costing data for planning, control and decision making
CO-5	Evaluate the budget and budgetary control

### UNIT I

#### Financial Statement analysis

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Comparative financial Statement

### UNIT II

#### Ratio Analysis

Ratio analysis –meaning –Nature –uses –significance –limitations –classification –solvency ratio-profitability ratios-activity ratios

### UNIT III

#### Fund flow and Cash Flow Analysis

Fund Flow analysis - Meaning - Funds - Statement of changes of Working Capital - Preparation of Fund Flow Statement Cash Flow analysis - cash from operation-operating activities-Investment activities- financial activities as per AS 3-Fund flow statement Vs Cash Flow statement .

### UNIT IV

#### Marginal Costing and Management Decisions

Marginal costing - difference between marginal costing and absorption costing - - marginal costing techniques- CVP - Break Even Analysis –Profit volume chart – key factor for decision making

### UNIT V Budget and budgetary control

Budget and budgetary control –meaning –objectives- features-advantages - preparation of Fixed and Flexible budget- cash budget-Production budget

**(Theory 40 % and Problems 60 % (Simple Problems))**

**TEXTBOOKS:**

1. Management Accounting - S.N.Maheswari
2. Management Accounting E. Gordon N. Sundram Himalaya Publishing House.  
Gupta Kalyani Publishers.

**REFERENCE BOOKS:**

1. Management Accounting - R.S.N. Pillai and Bhagavathi, S.Chand and Co.
2. Management Accounting - S.P.Gupta
3. Management Accounting -Dr. M. Wilson, Himalaya Publishing House

**Course Outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understood the concepts of Management accounting and analyze the financial statement	1	Understanding
CO-2	Manage the techniques to develop skills for decision making to a given accounting situation in business	1, 2	Applying
CO-3	Able to prepare cash and fund flow Statement	1, 2, 3	Analysing
CO-4	Evaluate the concept of marginal costing with practical problems.	1, 2, 4,5	Creating
CO-5	Apply the skills in preparation of Budget .	1, 3, 4	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours		Credits	
IV	21UCHC41	MANAGEMENT ACCOUNTING					75		5	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO-3	✓		✓	✓		✓	✓	✓	✓	
CO-4	✓		✓	✓		✓		✓	✓	✓
CO-5	✓		✓	✓		✓	✓	✓	✓	✓
	Number of matches (✓) = 37    Relationship = High									

## SEMESTER – IV

<b>Course Title</b>	<b>BUSINESS STATISTICS</b>
<b>Total Hrs.</b>	<b>90</b>
<b>Hrs./Week</b>	<b>6</b>
<b>Sub. Code</b>	<b>21UAHE41</b>
<b>Course Type</b>	<b>Allied II/2</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

### General objectives

To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques to research in Economics.

### Course objectives

<b>CO</b>	<b>The learners will be able to:</b>
CO-1	Understand the concepts of Statistics.
CO-2	Determine the mean, median and mode of grouped and ungrouped data.
CO-3	Distinguish the complementary relationship of skewness with measures of central tendency and dispersion in the data.
CO-4	Appraise a proper understanding of Correlation and Regression Analysis.
CO-5	Formulate various types of Index Numbers and Time Series

### UNIT I – Introduction:

Meaning and Definition – Functions – Scope – Limitations - Collection of Data – Primary Data – Methods - Secondary Data - Sources - Classification and Tabulation of Data – Objectives – Types – Diagrams and Graphs – Types.

### UNIT II – Frequency Distribution:

Measures of Central Tendency – Requisites of a Good Average – Types of Averages – Arithmetic Mean – Median – Mode; Measures of Dispersion – Meaning – Methods of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation; Measures of Skewness – Meaning – Types – Karl Pearson's Co-efficient of Skewness – Bowley's Co-efficient of Skewness.

### UNIT III – Correlation and Regression:

Correlation – Meaning – Types – Karl Pearson's Co-efficient of correlation – Rank correlation – Concurrent Deviation method; Regression – Uses – Methods – Regression lines – Difference between Correlation and Regression.

### UNIT IV – Index Numbers and Time Series:

Index numbers – Meaning – Uses – Problems in the Construction of Index Numbers – Methods of Index Numbers – Laspeyre's - Paasche's – Fisher's Ideal

Methods; Analysis of time series – Meaning – Components–Trend analysis – Graphic Method – Semi Average Method – Moving Average Method – Method of Least Square.

### UNIT V – Probability:

Probability – Meaning – Uses – Approaches of Probability -Fundamental Concepts of Probability - Theorems of probability – Additions Theorem – Multiplication Theorem – Conditional Probability.

**(Theory 40% and problems 60%)**

### TEXTBOOK:

Statistical methods – Dr.S.P.Gupta Sultan chand& sons, New Delhi

### REFERENCE BOOKS:

1. Statistics, Theory and Practice – R.S.N.Pillai & Baghavathy – S.Chand& Company Ltd. New Delhi
2. Business Statistics – M.Wilson, Himalaya Publishing House, Mumbai.
3. Business Statistics – G.C.BeriTataMcgraw–Hill Edition
4. Statistical Methods Sanchetti Kapoor

### Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the nature and scope of statistics	1,5	Understanding
CO-2	Apply the measures of central tendency in research.	1,3,5	Applying
CO-3	Examinethe correlation and regression analysis	1,5	Analyzing
CO-4	Appraise the various components of Time series.	1,5	Evaluating
CO-5	Prepare simple problems, Measures of Skewness based on Moment	3,5	Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
IV	21UAHE41	BUSINESS STATISTICS					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓		✓		✓		✓
CO-3	✓	✓	✓	✓		✓				✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓		✓	✓			✓		✓
	Number of matches (✓) = 31 Relationship = Medium									



## SEMESTER – IV

<b>Course Title</b>	<b>SOFT SKILLS</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Course Code</b>	<b>21USSS41</b>
<b>Course Type</b>	<b>SEC-III</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### Unit – I - Introduction to Soft Skills

Soft skills –Meaning and definition – Importance of soft skills – Soft Skills Vs Hard Skills – Components of Soft skills – Life skills, Communication Skills , Employability Skills and Corporate Skills – Ways to develop soft skills – Applications of Soft skills.

### Unit – II - Life Skills

Life Skills – Meaning and Significance – Elements of Life skills – **Attitude** – Types of Attitude – Developing positive attitude – **Self development** – self awareness – benefits – Motivation – Types – Intrinsic and Extrinsic - Self Assessment through SWOT – **Emotional Intelligence** – Need of E.I - Goleman's EQ model – Methods of EI Development.

### Unit – III - Communication Skills

Communication skills- Types of communication - Barriers of communication - Overcoming barriers of communication – **Listening Skills** – Process of listening – Types of listening – Barriers to effective listening – Effective listening Strategies - **Reading Skills** – Essential of Reading - Methods of Reading – **Speaking Skills** - benefits of speaking - Self development through speaking skills - **Writing skills** - purpose - Importance of styles in writing skills - **Non verbal Communication** – Importance – Types.

## **Unit – IV - Employability Skills**

Internet Skills – Job web portals – Roles and Significance of Job portals – Registration process in Job Portals – **Resume Building** – Resume Content – Resume designs and Layouts – Job Application letter – Format and writing Tips of Application Letter – **Interview Skills** – Types of Job Interview – Interview preparation techniques – Group Discussion – Roles to play in Group discussion.

## **Unit – V - Corporate Skills**

Leadership skills - Manager Vs Leader – Mintzberg's Managerial roles – Traits of Good leader – **Time Management** – Major Blocks to Time Management – Covey's Time Management Matrix – Time Management tips – **Negotiation Skills** – Approaches of Negotiation – **Avoid , Compete, Accommodate, Compromise and Collaborate** – **Stages of Negotiation** – **Stress Management** – **Causes and Consequences of stress** – **Stress Coping Strategies.**

### **Reference Books:**

1. Suresh, K. E. (2010). *Communication Skills and Soft Skills: An Integrated Approach (With Cd)*. Pearson Education India.
2. S. Hariharan, S. Sundararajan and SP. Shanmughapriya, *Soft skills*, MJP publishers, Chennai, 2010.

### SEMESTER – IV

<b>Course Title</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Sub. Code</b>	<b>21USHC42</b>
<b>Course Type</b>	<b>SEC-IV</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

#### General Objective:

1. To enable the students to understand concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship
2. To provide conceptual exposure on converting ideas to an entrepreneurial firm

#### Course Objectives

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	To enable the students to understand concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.
CO-2	To provide conceptual exposure on converting ideas to an entrepreneurial firm.
CO-3	Educate the students to prepare the project report.
CO-4	To Master the knowledge necessary to plan entrepreneurial activities and to generate finance.
CO-5	To acquire necessary knowledge on women entrepreneurship and Development of Rural Entrepreneurship.

#### UNIT I: Concept of Entrepreneurship

Entrepreneurship – Meaning – Definition- Characteristics – Need – Functions of Entrepreneur – Types of Entrepreneur – Factors affecting Entrepreneurship Growth–Challenges to Entrepreneurship – Ethics and Entrepreneurship-motivational factors.

#### UNIT II: Innovation and Creativity

Centre for Innovation – Types and Sources of Innovation -creativity and innovation in startups - Role of stimulating creativity -Incubation and Entrepreneurship. Social responsibility in Entrepreneurship-Entrepreneurial Development Program.

#### UNIT III: Business plan and Project Report

Business Plan -Process of Preparing A Business Plan - Project Report-Essential of A Project Report -Format of A Project Report (Sample Project Report)

#### UNIT IV Financial Institutions

MSME-DIC-SIDBI-Appraisal of loan -Role of commercial banks in financing business-Government policy in small scale business-taxation benefits to small scale industries-

#### UNIT V: Women Entrepreneurship

Concept of women entrepreneurship - Functions and problems of women Entrepreneurs – Rural entrepreneurship – Need – Problems – Development of Rural Entrepreneurship

**TEXTBOOK:**

1. Entrepreneurship, Excel books, 2<sup>nd</sup> Edition, 2009-Madhurimalall and shikhasahai.
2. Entrepreneurial Development – S.S. Khanka – S. Chand & Co

**REFERENCE BOOKS:**

1. Entrepreneurship Development – P. Saravana Vel – Himalaya Publishing House.
  2. Entrepreneurship – Donald. F. Kuratko- Thomas Learning- Sixth Edition.
  3. Small Scale Industries and Entrepreneurship – Vansanth Desai – Himalaya Publishing House.
  4. Entrepreneurship Development – N.P. Srinivasan – Sultan Chand & Sons.
- Entrepreneurship – Robert DE Hisrich – Tata McGraw Hill Companies.

**Course Outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understood the concepts of entrepreneurship and their motivating factors	1,2	Remembering
CO-2	Originated creativity and innovation in startups	4,5	Creating
CO-3	Execute the process of preparing a business plan and project report	2	Applying/ Understanding
CO-4	Gained knowledge on the role of commercial banks in financing business	4	Evaluate
CO-5	Locate the development of rural Entrepreneurship, problems faced by women Entrepreneur.	1,3	Understanding

**Relationship Matrix**

Relationship Matrix										
Semester	Course Code			Title of the Course			Hours	Credit		
IV	21USHC42			ENTREPRENEURIAL DEVELOPMENT			30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓				
CO-2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO-3	✓	✓		✓	✓	✓	✓		✓	
CO-4	✓	✓		✓	✓	✓	✓			✓
CO-5	✓		✓	✓	✓	✓	✓	✓		✓
Number of matches (✓) = 38Relationship = High										

## SEMESTER-IV

<b>Course Title</b>	<b>MARKETING PRINCIPLES</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Sub. Code</b>	<b>21UNHC41</b>
<b>Course Type</b>	<b>NME-II</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### General Objective:

Understand customer needs and wants, and to develop products, services and strategies that meet those needs profitability .The aim is to create value for both customers and the organization .

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the Concepts of Marketing and marketing Mix
CO-2	To familiarize with the Market segmentation and Marketing strategies.
CO-3	To inculcate knowledge about Product life cycle.
CO-4	To enable students to gain expert knowledge on Pricing and Promotion.
CO-5	To acquaint recent trends in marketing.

### UNIT 1

Marketing -Meaning -Concepts of marketing –Objectives -Importance –Functions of marketing- Marketing mix –Meaning –Definition –Elements –Marketing Mix Matrix .

### UNIT II

Market Segmentation- Basis for Segmenting- Market targeting-Positioning functional strategies –Identification of market segment –Marketing Strategies

### Unit III

Product -Product differentiation-Product positioning –Branding- Packaging- New product development- Product life cycle- Distribution channels

### Unit IV

Pricing -Significance of pricing - factors influencing pricing- Pricing strategies - Promotion Types of promotion

### Unit V

Globalization - Impact on Indian markets -Recent trends in marketing –E-Marketing -E-tailing –Social Marketing –Green marketing –Rural –Service –Niche –Viral –Ambush –Guerrilla –Multilevel Marketing –Referral marketing –Content Marketing .

**Textbooks:**

R.S.N. Pillai & Bagawathi- Marketing- S. Chand & Co., Delhi

**Reference Books:**

1. Marketing - Rajan Nair Philip Kotler- Marketing Management Practice- Hall of India Private Limited- New Delhi
2. William J. Stanton Et al.- Fundamentals of Marketing McGraw- Hill International Editions.

<b>CO</b>	<b>Upon completion of the course, the students will be able to</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO-1	Understood the basic concepts of marketing and marketing mix	1	Understanding
CO-2	Known about the market segmentation and market strategies	2,3	Remembering
CO-3	Efficiently analyse the stages in Product life cycle	2	Evaluating/ Analysing
CO-4	Be an expert on price fixing	1,2	Applying/ Analysing
CO-5	Grasped knowledge on various types of marketing	2	Remembering

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21UNHC41	MARKETING PRINCIPLES					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓			✓	
CO-2	✓	✓	✓	✓	✓	✓	✓			
CO-3	✓	✓		✓	✓	✓	✓	✓	✓	✓
CO-4	✓		✓	✓	✓	✓	✓		✓	
CO-5	✓		✓	✓	✓	✓				
	Number of matches (✓) = 35 Relationship = High									

#### SEMESTER – IV

<b>Course Title</b>	<b>FIELDWORK / INTERNSHIP</b>
<b>Course Code</b>	<b>21UFPY41</b>
<b>Course Type</b>	<b>FW/I</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

The following guidelines have been framed for the courses titled Fieldwork and Internship for all the U.G. Programmes.

- Fieldwork/Internship shall be in the fourth semester of each programme.
- A Department can opt for either Fieldwork or Internship.
- Fieldwork may be done individually or in groups not exceeding five per group.
- The minimum length of the Fieldwork report should be 15 to 20 pages in A4 size.
- Marks for the Fieldwork Report will be 100 divided as 60% for the Fieldwork and 40% for Viva-Voce Examination. 2 Credits will be awarded to the students who complete Internships and produce Internship Completion Certificate duly signed by the authority concerned.
- Fieldwork / Internship shall be allotted outside the working hours for a maximum of six days.

#### **Scheme of Evaluation:**

<b>Fieldwork</b>	<b>Internal</b>	<b>External</b>
Word of title / Topic	5	5
Objectives / Formulation including Hypothesis	5	5
Methodology / Techniques / Procedures adopted	15	15
Chapterization of the Fieldwork Report	15	15
Summary / Findings / Summation	5	5
Works Cited / Work Consulted / References / Annexures / Footnotes	10	10
Relevance of the Fieldwork to social needs	5	5
	<b>60</b>	<b>60</b>

## SEMESTER – V

<b>Course Title</b>	<b>ADVANCED ACCOUNTING</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UCHC51</b>
<b>Course Type</b>	<b>DSC-VII</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To impart knowledge about accounting procedure and enable the students to prepare different kinds of accounting statements.

### **Course Objectives**

<b>CO</b>	<b>The learner will be able to</b>
CO-1	understand the accounting procedures of branch and departmental organisation.
CO-2	familiarize the students with the hire purchase and instalment purchase system
CO-3	understand the techniques of royalty and its accounting procedures
CO-4	enable students to gain expert knowledge on admission, retirement and death of a partner.
CO-5	inculcate knowledge about dissolution of a firm and insolvency of partners.

### **UNIT I Branch Account**

Branch accounting - Debtor's system - Stock and debtors system – Cost and Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price

### **UNIT II Hire Purchase and Installment**

Hire purchase and Installment system - calculation of interest - calculation of cash price - default and repossession - difference between hire purchase and installment

### **UNIT III Royalty**

Royalties account - meaning - minimum rent - short working - types of recoupments - strikes - Accounting Entries

### **UNIT IV Partnership**

Partnership accounts - Admission of a partner - calculation of new profit-sharing ratio - adjustments and undistributed profits, losses and reserves - Treatment of Goodwill as per AS 10- Revaluation of Assets and Liabilities - Retirement of a Partner

### **UNIT V Death of a Partner**

Death of a Partner - Settlement of amount due to the legal representative of deceased partner - Dissolution of a Partnership firm –modes of Dissolution of a firm –Accounting treatments - Realization account.

**(Theory 40% and problems 60%)**

### **TEXTBOOKS:**

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

### **REFERENCE BOOKS:**

1. Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers



2. Introduction to Accountancy - T.S. Grewal -S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal -S. Chand and Company

**Course Outcomes**

CO	Upon completion of the course students will be able to :	PSOs Addressed	Cognitive Level
CO-1	Acquire basic knowledge about the branch and departmental accounting.	1	Understand
CO-2	Gain more understanding about Hire purchase and Instalment System.	2	Analyse
CO-3	Familiarize with the Royalty Accounts.	3	Evaluate
CO-4	Get clear idea about Admission & Retirement of a Partner in Partnership Accounts.	3	Apply
CO-5	Understand the accounting procedure of Death of a Partner and Dissolution of a Firm and able to prepare realisation account.	5	Apply

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UCHC51	ADVANCED ACCOUNTING					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓		✓			✓	✓
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓		✓	✓		✓		✓		✓
CO-4	✓		✓	✓	✓	✓	✓	✓		✓
CO-5	✓	✓			✓	✓	✓	✓		✓
Number of matches (✓) = 34 Relationship = High										

## SEMESTER – V

<b>Course Title</b>	<b>FINANCIAL MANAGEMENT</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UCHC52</b>
<b>Course Type</b>	<b>CORE-VIII</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

To acquaint the students with the tools, techniques and process of financial management in the realm of financial decision making.

### Course Objectives:

<b>CO</b>	<b>The learners will be able to</b>
CO-1	identify themselves with the functions and role of financial managers
CO-2	determine the optimum capital structure and approaches
CO-3	appraise the overall cost of capital
CO-4	evaluate the various leverages
CO-5	adapt various models of dividend

### UNIT I

Nature of financial management – functions- traditional and modern role of finance managers- goals – relationship of financial management with other areas of management

### UNIT II

Capital structure – importance – features – factors determining the capital structure – capital gearing – trading on equity – NI approach – NOI approach – traditional approach MM approach. (Simple problems only)

### UNIT III

Leverages – meaning – definition – types – significance – limitation - (Simple problems only)

### UNIT IV

Cost of capital – meaning – concepts – significance – different types – cost of debt – cost of preference share – cost of equity share – overall cost of capital.(Simple Problems))

### UNIT V

Dividend- meaning – factors determining dividend-types – types of dividend policy- various models of dividend Viz. MM model, Walter's model, Gordon's model

**(40% theory & 60% Problem)**

### Textbooks:

1. Financial management – M.Y.Khan and jain, tata- Mcgrawhill publishing company limited, new Delhi
2. Chandra Prasanna: Financial Management - Theory and Practice, New Delhi, Tata McGraw Hill Publishing Co., 4th ed., 1997

### References:

1. Financial management – Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

3. Financial management – Dr.Peer Mohamed, Pass publications , Madurai.
4. Financial management – O.P.Agarwal, Himayaya Publishing House, Chennai

#### Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	summarize the role of managers and other related areas of financial management .	1,5	Understanding
CO-2	experiment with various approaches	1,2,3	Applying
CO-3	structure the cost of capital	1,2,3,5	Analysis
CO-4	estimatethe leverages	1,2,3	Evaluating
CO-5	design the dividend to be paid	1,2,3,5	Creating

#### Relationship Matrix

Relationship Matrix										
Semester	Course Code		Title of the Course			Hours		Credits		
V	21UCHC52		Financial Management			60		4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)		Programme Specific Outcomes (PSOs)							
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓	✓		✓
CO-2	✓	✓	✓	✓		✓	✓	✓		✓
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO-4	✓	✓	✓	✓	✓	✓	✓	✓		✓
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Number of matches (✓) =45Relationship = High									

## SEMESTER - V

<b>Course Title</b>	<b>COMPANY LAW</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub.Code</b>	<b>21UCHC53</b>
<b>Course Type</b>	<b>CORE IX</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

The main objectives of this subject to provide the knowledge of company, shares and kinds of the company. It also describes the features of private companies in India and development of Indian company act.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to</b>
CO-1	Determine the concept of company.
CO-2	Underst and the Memorandum of Association and Articles of Association.
CO-3	Gain the knowledge of various types of shares.
CO-4	Know the duties and liabilities of a company secretary.
CO-5	Earn the legitimate awareness on winding up of a company.

### UNIT I

Company Definition – Characteristics – Lifting the Corporate Veil-Kinds of Companies-Incorporation of Company- Promoters-Preliminary Contracts –Provisional Contracts-One-man Company

### UNIT II

Memorandum of Association – Contents – Alteration of Memorandum-Doctrine of Ultra Vires- Articles of Association- Alteration of Articles –Limitation. Prospectus – Definition – Contents - Dematerialized securities.

### UNIT III

Membership – Rights and liabilities of member – types of shares-allotment of shares-effect of irregular allotment -Transfer and Transmission of Shares-Issue of shares-issue at discount and premium-issue of sweat equity shares, bonus shares, right shares-rules regarding dividend - kinds of share capital -Alteration of share capital -Reduction of Share capital–buy back of shares

### UNIT IV

Company Secretary– Meaning, Qualification, Appointment, Duties and Powers – Directors – Appointment - Disqualifications-Vacation of Office and Removal of directors–powers–Duties-liabilities-Managing Director-Manager-meeting of shareholders and directors-Requisites of Valid meeting - proxies-Voting and polling-Resolutions

### UNIT V

Prevention of Oppression and mismanagement-winding up-modes ofwinding up-winding up by the court -Voluntary winding up and winding up subject to supervision of court-Consequences of winding up.

### TEXTBOOK:

CompanyLaw-N.D.Kapoor, Sultan Chand and Sons.

**REFERENCEBOOKS:**

1. B.K.Sen Gupta-CompanyLaw-Eastern Law Book House
2. S.M.Shah-Lectures of Company Law, N.M.Tripathi Pvt.Ltd

**CourseOutcomes**

CO	CourseOutcomes	PSOs Addressed	Cognitive Level
CO-1	Know about the concept of company and shares.	1	Applying
CO-2	Know about the company law in India.	2,4	Applying
CO-3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.	1	Evaluating
CO-4	Use of prospectus in a company	2,4	Applying
CO-5	Understand the relationship between company and debenture holders.	1	Remembering/ Understanding

**Relationship Matrix**

Relationship Matrix										
Semester	Course Code		Title of the Course			Hours			Credit	
V	21UCHC53		COMPANY LAW			60			4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	CO-1	✓	✓	✓		✓	✓	✓	✓	
	CO-2	✓			✓		✓		✓	
	CO-3	✓	✓	✓	✓	✓		✓	✓	✓
	CO-4	✓		✓		✓	✓	✓	✓	
	CO-5	✓		✓	✓	✓	✓	✓		✓
	Number of matches (✓)=37 Relationship=High									

### SEMESTER – V

<b>Course Title</b>	<b>INCOME TAX LAW AND PRACTICE</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UCHC54</b>
<b>Course Type</b>	<b>CORE -X</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

#### **General Objective:**

To enable the students to learn the concept of Income tax in general and to help the students to calculate taxable income under different heads

#### **Course Objectives:**

<b>CO</b>	<b>The learner will be able to</b>
CO-1	know the fundamental concepts in Income Tax and different status of residence
CO-2	compute the Taxable income under the head Salary
CO-3	calculate the Taxable income under the head Income from House Property
CO-4	compute the Taxable income from Business and Profession
CO-5	calculate the Taxable income under the head Capital gain, income from other sources and to compute Total income for an individual.

#### **UNIT I**

Introduction to Income-Tax- Definitions - Exempted Incomes - residential status- incidence of taxation and residential status - problems from residential status

#### **UNIT II**

Salaries – All Allowances - Perquisites - Forms of Salary - Gross Salary - Deductions - Computation

#### **UNIT III**

Income from house property - Gross annual Value – Obligation – use of movable assets - Net annual value – Deductions - Problems on Self Occupied – Let out house property

#### **UNIT IV**

Income from business and profession - Deduction expressly allowed – Problems on income from business

#### **UNIT V**

Capital gains – Short-term and long-term - Computation - Exempted capital gains - Income from other sources - Computation of Total income for individuals

**[Theory 40% and problems 60% (Simple Problems)]**

#### **TEXTBOOK:**

Income - tax Law & Practice - H.C. Mehrotra

#### **REFERENCE BOOKS:**

1. Income - tax Law & Practice – Gour&Narang
2. Students guide to Income - tax - Vinod K. Singhania

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	know the basics of Income tax and the legal provisions on the residential status of a person.	1,3,4	Remembering/ Understanding
CO-2	compute the income from the sources Salary and House Property	1,3,4	Applying/ Evaluating
CO-3	calculate the profits and the gains of a Business or a Profession	1,3,4	Applying/ Evaluating
CO-4	compute both the Short-Term and the Long-Term Capital Gain or Loss and the Income earned from Other Sources	1,3,4	Applying/ Evaluating
CO-5	assess the total income earned by an Individual	1,3,4	Analysing/ Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UCHC54	INCOME TAX LAW AND PRACTICE					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓		✓	✓	✓
CO-2	✓		✓	✓	✓	✓		✓	✓	✓
CO-3	✓		✓	✓	✓	✓		✓	✓	✓
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Number of matches (✓) = 42 Relationship = High										

## SEMESTER - V

<b>Course Title</b>	<b>AUDITING AND CORPORATE GOVERNANCE</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UCHC55</b>
<b>Course Type</b>	<b>CORE XI</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

This course intended to acquaint the students about the general procedure required to conduct the audit.

### Course Objectives:

<b>CO</b>	The learner will be able to
CO-1	Gain the knowledge about auditing and enable to draft audit programme
CO-2	Understand the concept of audit documentation and audit evidences
CO-3	Impart knowledge on Classification and verification of asset and liabilities .
CO-4	Understand the qualification and disqualification of auditors and know the contents of audit report
CO-5	Help students understand the framework, theories and models of corporate governance

### UNIT I Introduction to Auditing

Introduction-Meaning-Objectives-Differences between accountancy and auditing-Advantages-Limitations-Types of Audits-Audit programme -Auditing working papers - Preliminaries before audit –Test Checking and routine checking

### UNIT II Audit Documentation

Audit Documentation and Audit Evidence–Audit Documentation-Nature–purpose–Form, content and Extent of Audit Documentation-Examples of Audit Documentation–Audit File–Audit Evidence-Sources of Audit Evidence–Audit Procedure to obtain audit evidence–Internal Control – Internal Audit - meaning - Objectives – Differences between Internal Control and Internal Audit-advantages and disadvantages

### UNIT III Verification and Valuation of assets and liabilities

Verification and Valuation of assets and liabilities - meaning-classification of assets – verification of different types of assets-verification of liabilities

### UNIT IV Company Auditor

Company auditor - Appointment - Qualification and disqualifications -Removal of an auditor -Status - Rights, duties and liabilities - Auditor'sreport-contents-kindsofauditor'sreport Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

### UNIT -V Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories &Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors)



**TEXTBOOKS:**

- 1.Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
- 2.B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3. Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
- 4.Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

**REFERENCE BOOKS**

1. Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3. C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

**Course Outcomes**

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Gained knowledge about auditing and can draft audit programme	1,2	Remembering/ Understanding
CO-2	Understood the concept of audit documentation and audit evidence	3	Understanding
CO-3	Aware about the classification of assets and liabilities of business and can verify it	1,4	Analysing/ Evaluating
CO-4	Acquaint with the contents of audit report	1,4	Understanding /Applying
CO-5	Define the concept of corporate Governance	1,3	Understanding

**Relationship Matrix**

Semester	Course Code		Title of theCourse			Hours		Credit		
V	21UCHC55		AUDITING			60		4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	CO-1	✓	✓			✓	✓			✓
	CO-2	✓	✓	✓		✓		✓		✓
	CO-3	✓		✓	✓	✓			✓	
	CO-4	✓		✓	✓	✓	✓		✓	
	CO-5	✓		✓	✓	✓		✓	✓	✓
Number of matches (✓)=34 Relationship=High										

## SEMESTER - V

<b>Course Title</b>	<b>STRATEGIC MANAGEMENT</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UEHC51A</b>
<b>Course Type</b>	<b>DSE IA</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objectives:

The students will be able to: understand the strategic decision making process. They will be able to analyze the internal and external business environment. They can choose the best strategy and implement it in order to provide business solution.

### Course Objectives:

<b>CO No.</b>	<b>The learner will be able to:</b>
CO-1	Understand the overall strategic management process for the business review
CO-2	Analyze the internal and external environment of business
CO-3	Create the SWOT of the organization
CO-4	Identify the best strategy for business development
CO-5	Implement and controlling the strategy for the success of the Business

### UNIT-I

Strategic management–Concept–Strategic decision making process – strategic intent - Vision–Mission–Strategies–Policies–Corporate governance and Social responsibility.

### UNIT-II

Environmental scanning –Characteristic of Environment–Types–Internal Environment–External Environment –SWOT Analysis.

### UNIT-III

Strategic Alternatives–Corporate level strategies–Business level strategies-Functional level strategies–Industry analysis–ETOP.

### UNIT-IV

Strategic choice– BCG Growth Share Matrix–GE Business screen–International portfolio Analysis–Corporate Value Chain Analysis.

### UNIT-V

Strategic Implementation & controlling– Programs – Budget–Procedures–Achieving Synergy–Strategic Evaluation Process and Control.

### Text Book:

1. Thomas L. Wheelen & J. David Hunger Strategic Management and Business Policy Towards Global Sustainability, Pearson Education, 13<sup>th</sup> Edition, 2015.

### Reference Books:

1. Dr. Dharma Bir Singh, Strategic Management & Business Policy, Ko Gent Learning

Solutions Inc., Wiley, 2012.

2. John Pearce, Richard Robinson and Amitha Mittal, Strategic Management, McGraw Hill, 12<sup>th</sup> Edition, 2012.

### Course Outcomes

CONo.	Upon completion of this course, students would have learned to:	PSO No.	Cognitive Level
CO-1	Define the various concepts associated with Strategic Decision Making Processes.	1,2,4,5	Remembering
CO-2	Categorize both Internal and External Environment of Business.	1,2,4	Understanding
CO-3	Choose the different Strategies and its uses.	1,2,3,4,5	Applying
CO-4	Appraise the Industry and market share to extract best Strategy.	1,2,4	Analyzing
CO-5	Compose the Strategy without deviation to compete competition.	1,3,4,5	Creating

### Relationship Matrix

Semester	CourseCode		TitleoftheCourse				Hours	Credits		
V	21UEHC51A		Strategic Management				60	4		
Course Outcomes(C OS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO 2	PL O3	PLO 4	PLO 5	PSO1	PSO2	PSO 3	PSO4	PSO5
CO-1	✓	✓			✓	✓	✓		✓	✓
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓	✓		✓		✓	✓	✓	✓	✓
CO-4	✓	✓	✓			✓	✓		✓	
CO-5	✓		✓	✓		✓		✓	✓	✓
	Numberofmatches(✓)=35 Relationship=High									

## SEMESTER-V

<b>CourseTitle</b>	<b>INTERNATIONAL BUSINESS</b>
<b>TotalHrs.</b>	<b>4</b>
<b>Hrs./Week</b>	<b>60</b>
<b>Sub.Code</b>	<b>21UEHC51B</b>
<b>CourseType</b>	<b>DSE-IB</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To familiarize the students with the concepts of international business

### **Course Objectives:**

<b>CO</b>	<b>The learner will be able to</b>
CO-1	Attain a understanding of concepts of international business environment
CO-2	Know the concepts of international monetary system
CO-3	Learn about the concept of Balance of Payment and study about flow of goods and services between countries
CO-4	Understand multinational corporations
CO-5	Learn about foreign direct investment

### **UNIT I International Business Introduction**

Nature, importance, and scope – Mode of entry into international business - Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. International trade barriers.

### **UNIT II International Monetary and Financial System**

Importance of international finance; Bretton woods conference and afterward, IMF and the World Bank-ADB-WTO-

### **UNIT III The balance of Payment and International Linkages**

Balance of payments and its components; the international flow of goods, services, and capital

### **UNIT IV Multinational Corporations**

Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers – importance and types.

### **UNITV Foreign Direct Investment**

Foreign Direct Investment (FDI) – foreign indirect investment- foreign investment instrument – GDR, ADR.

### **TEXTBOOKS:**

International Business, BimalJaiswal, Himalaya Publishing House, Mumbai.

International Business, Paul, Justin, Prentice Hall of India, New Delhi

### **REFERENCE BOOKS:**

1. International Business: Text and Cases, Francis Cherunilam, Prentice Hall of India, New Delhi
2. International Business, SumatiVerma, Pearson Education
3. International Business, V.K. Bhalla, S. Chand Publishing
4. Adhikary, Manab, Global Business Management, McMillan, New Delhi.
5. Black and Sundaram, International Business Environment, Prentice Hall of India, New

Delhi

6. Aswathappa, International Business, Tata McGraw Hill Publications, New Delhi.

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Better understanding on the international business environment in the current scenario.	1,3	Understanding
CO- 2	Acquired knowledge about the role of IMF, World Bank, ADB and WTO in initiating international business ventures.	1,3	understanding
CO- 3	Familiar with the importance of a balanced international trade.	2,3	Evaluating
CO- 4	Obtained knowledge on the functioning of Multinational Corporations and their trade relationship with Indian Companies.	1,2	Applying
CO-5	Awareness on Foreign Direct Investment.	2,4	Applying

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
V	21UEHC51B	INTERNATIONAL BUSINESS				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓		✓	✓		✓	✓	✓
CO-2	✓	✓	✓			✓		✓		✓
CO-3	✓		✓		✓		✓	✓	✓	✓
CO-4			✓	✓	✓	✓	✓			
CO-5		✓		✓	✓		✓		✓	
Number of matches (✓) = 30 Relationship = Medium										

## SEMESTER -V

<b>Course Title</b>	<b>RETAIL MANAGEMENT</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UEHC51C</b>
<b>Course Type</b>	<b>DSE-IC</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

It helps to understand the role of retailing and the various formats and theories and to promote the ability to relate consumer behaviour and retail market trends. It also helps to understand the relationship between marketing channels and corresponding strategies in retailing.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to</b>
CO-1	Understand the impact of retailing on the economy to develop the retailing in the competitive environment.
CO-2	Comprehend the retail service and its levels towards different forms of retailers.
CO-3	Know the methodology of non-store retailing i.e., the automatic services for retail methods.
CO-4	Analyze the decision of major types of retail organizations for Retail Market towards corporate retailing.
CO-5	Realize the decisions towards marketing of various activities towards various activities which create the value in the organized retail industry.

### UNIT I

Retailing – Types of retailers – Levels of service offered by retailers –Selfservice–Selfselection–Limited service–Fullservice

### UNIT II

Major retailer types – Specialty store– Department Store – Supermarket–Convenient Store– Superstore–Catalog showroom

### UNIT III

Non store retailing – Direct selling – Direct Marketing – Automatic Vending – Buying Service

### UNIT IV

Corporate retailing - Major types of retail organization –corporatechain store – voluntary chain – franchisee organization – Merchandising conglomerate

### UNIT V

Decisions – Marketing Decisions – Target Market – Services – Store atmosphere – price decision – promotion decision – place decision

### Text Book:

1. Michael Havy ,Baston, Aweitz and Ajay Pandit, Retail Management, Tata Mcgraw Hill, Sixth Edition, 2008.

**Reference Book:**

Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4th Edition 2008.  
 Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007.

**Course Outcomes**

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Outline the functions of retail business and various retail formats and retail channels in the real economy.	1,3,4	Remembering
CO-2	Identify the key drivers of retail service and finalizes the form of retail activity and also to select a best retail store location.	1,2,3,4,5	Remembering
CO-3	Examine the knowledge about merchandising conglomerate towards non-store retailing with the modes of the retailing activity.	1,3,4,5	Applying
CO-4	Integrate the decision by focusing the type of retail organization to collaborate and conglomerate with the merchandises	1,3,4,5	Analyzing
CO-5	Measure the operations-oriented, methods, and procedures used by successful retail by making the best decision for the retail activity.	1,2,3,4,5	Evaluating

**Relationship Matrix**

Semester	Course Code					Title of the Course				Hours	Credits
V	21UEHC51C					Retail Management				60	4
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	✓	✓		✓		✓		✓	✓		
CO-2	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO-3	✓			✓	✓	✓		✓	✓	✓	
CO-4	✓	✓	✓	✓		✓		✓	✓	✓	
CO-5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
	Number of matches (✓) = 39 Relationship = High										

## SEMESTER -V

<b>Course Title</b>	<b>PRINCIPLES OF MARKETING</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Course Code</b>	<b>21UEHC52A</b>
<b>Course Type</b>	<b>DSE IIA</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

To understand the abstract foundations of Marketing as a useful space for the business.  
To create a marketing mix strategies for gaining the competitive advantage and core competence for surviving in the market.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the basic concept of marketing
CO-2	Inculcate the knowledge about Product, its Life Cycle and Methodology of New Product Development.
CO-3	Realize the pricing methods and its strategies .The products among the students
CO-4	Know about the different marketing channels for the distribution of the produced goods and rendering services from producers to customers.
CO-5	Evaluate the best promotional tools product and services for marketing

### UNIT I

Marketing – Definition – Concepts of marketing – Objectives –Importance –Functions – Market Segmentation, Market Targeting and Positioning, Marketing Mix.

### UNIT II

Product-Product characteristics and classification- Product mix- Strategies –Product innovation -Product Life Cycle and New product development-Importance –New product planning process-Failure of new products- Branding, Packaging-need-Functions-Types and Labeling

### UNIT II

Pricing – Importance – objectives-Factors affecting pricing Decision- Kinds of pricing –Pricing methods-Price discounts.

### UNIT IV

Marketing Channels – Channels of Distribution – Objectives –Characteristics – Functions-Selection of Channels -Important channels of distribution -Wholesaling-Retailing - Role of Marketing channels.

### UNIT V

Promotional Mix- Element- Factors affecting Marketing mix Advertising-Sales



Promotion-Public Relation-Direct Marketing Personal Selling – Recent Trends in Marketing– Relationship Marketing and its importance – Green Marketing.

**Text Book**

- 1.R.S.N.Pillai & Bagawathi-Marketing- S.Chand& Co.,Delhi
- 2.Kotler, P., Keller, K. L., Manceau, D., & Dubois, B. (2016). Marketing Management, 15e édition. New Jersey: Pearson Education.

**Reference Books:**

1. Berkoviz Kerin Hontley Rudelivs, MARKETING, NewYork, Mcgraw Hill
2. Kotler, P. (1997). Gary Armstrong. Principles of marketing.
3. Rajan Saxena, Marketing Management, 2nd edition, New Delhi, Tata Mcgraw Hill Publishing Co.Ltd.
4. Marketing - Rajan Nair
5. Philip Kotler- Marketing Management Practice- Hall of India Private Limited- New Delhi
6. William J. Stanton Et al.- Fundamentals of Marketing McGraw- Hill International Editions.

**Course Outcomes**

CO	Upon completion of the course, The students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Define the marketing concepts to drive a business.	1,2,3,4,5	Remembering
CO-2	Determine a strong strategies for building and launching a product in the Market.	1,2,3,4	Applying
CO-3	Explain the best pricing strategy for the product and services.	1,2,3,4,5	Analyzing
CO-4	Assess the best marketing channel tools for the product and services to the end users.	1,2,3,5	Evaluating
CO-5	Adapt the various promotional tools for promoting a product and services.	1,2,4,5	Creating

### RelationshipMatrix

Semester	Course Code	Title of the Course				Hours	Credits			
V	21UEHC51A	Principles of Marketing				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓		✓	✓	✓		✓	
CO-2	✓	✓		✓	✓	✓	✓	✓	✓	
CO-3	✓	✓			✓	✓	✓	✓	✓	✓
CO-4	✓	✓			✓	✓	✓	✓		✓
CO-5	✓	✓		✓	✓	✓	✓		✓	✓
	Numberofmatches(✓)=38 Relationship=High									

### SEMESTER-V

CourseTitle	ACCOUNTING STANDARDS
TotalHrs.	60
Hrs./Week	4
Sub.Code	21UEHC52B
CourseType	DSE-IIB
Credits	4
Marks	100

#### GeneralObjective:

To have a solid foundation in accounting and reporting requirements of the companies Act and relevant Indian Accounting Standards.

#### Course Objectives:

CO	The learner will be able to:
CO-1	Ensure companies in India adopt these standards to implement internationally recognised best practices
CO-2	Ensure that compliance is maintained world wide
CO-3	Have a single framework for a single accounting system
CO-4	The standard was developed in accordance with IFRS principles
CO-5	Accounting systems used in India can be analysed and understood by global companies.

#### UNIT-I:INTRODUCITON:

Introduction to Accounting Standards–Objectives of Accounting Standards–Benefits and Limitations of Accounting Standards –Process of Formulation of Accounting Standards in India–List of Accounting Standards in India (AS)–Need for Convergence Towards Global Standards–International Financial Reporting Standards asGlobal Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

#### UNIT-II:AS1,2,3,4,5,7and9:

AS-1:Disclosure of Accounting Policies–AS-2:Valuation of Inventories –AS-3:Cash Flow Statement–AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for thePeriod, Prior Period, Extraordinary Items and Changes in Accounting Policies–AS-7:Accounting for Construction Contracts–AS-9:Revenue Recognition.

#### UNIT-III:AS-10,11,12,13,14,16and17:

AS-10:Property Plant and Equipment–AS-11:Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants–AS-13:Accounting for Investments–AS-14:Accounting for Amalgamations–AS-16:Accounting for Borrowing Costs–AS-17:Segment Reporting.

#### UNIT-IV:AS-18,19,20,22,24,26 and 29:

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29:Provisions, Contingent Liabilities and Contingent Assets.

#### UNIT-V:IntroductionofIndAS:

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS–Carveouts / insin Ind AS–ASVs.IndAS-Road map for implementation of Ind AS.

#### TEXTBOOKS:

1. Accounting Standards:Saini, HPH
2. Accounting Theory and Practice:Jawaharlal, Himalaya Publishing Company

3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited

### Reference Books:

1. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
2. Accounting Theory: Porwal L.S, Tata McGraw-Hill Publishing Company
3. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
4. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS.	1	Understanding
CO-2	Interpret and illustrate the accounts with relevant to accounting standard from 1 to 9	3,4	Analysing/ Applying
CO-3	Explain the accounting standard from 10 to 19.	3,4	Remembering/ Understanding
CO-4	Learn the deep in sight to fall the accounting aspects of accounting standard from 18 to 29.	3,4	Evaluating
CO-5	Companies can harmonize accounting rules so that global accounting principles can be built through harmonization.	3,4,5	Creating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
V	21UEHC52B	ACCOUNTINGST ANDARDS				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓		✓	✓				
CO-2	✓		✓	✓	✓	✓		✓	✓	
CO-3	✓		✓	✓		✓		✓	✓	
CO-4	✓		✓	✓		✓		✓	✓	
CO-5	✓		✓	✓	✓	✓		✓	✓	✓
	Number of matches (✓)=31Relationship=High									

## SEMESTER-V

<b>CourseTitle</b>	<b>IMPORT AND EXPORT PROCEDURE</b>
<b>TotalHrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub.Code</b>	<b>21UEHC52C</b>
<b>CourseType</b>	<b>DSE IIC</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

To identify the procedures regarding import and export business and to motivate the students to involved business activities

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Describe the features of international trade.
CO-2	Explain the Methods of Exchange control.
CO-3	Examine the procedure for export
CO-4	Discuss the steps taken for import procedure
CO-5	Stimulate the Export promotion activity

### UNIT1:Internal and International Trade

Internal trade – International trade – Difference between internal andinternational trade – Features of international trade – Advantages and Disadvantages.

### UNIT2:Balance of Trade

Balance of trade – Difference between balance of trade and balance of payment–Components of balance of payment–Equilibrium and Disequilibrium in balance of payment–Measures for connecting disequilibrium exchange control–Exchange control–Objectives–Methods of exchange control.

### UNIT3:Export procedure

Export procedures–Steps–Processing of an export order–Export document related to shipment–documents related to payments.

### UNIT4:Import Procedure

Import procedures –Obtaining I.E.C No. – Rights- Register cum –Membership certificate–Steps taken import procedure.

### UNIT5:Export Promotion

Export Promotion–Objectives–Organizational Setup–Ministry of Commerce–Autonomous bodies–Export Incentives–Marketing assistance–Import facilities for Exporters–Duty–Exemption scheme –Major problems of India’s Export section.

### TEXTBOOK:

International Trade and Export Management –by Francis Cherunilam-Himalaya Publishing House, New Delhi

### REFERENCEBOOKS:

1. Export Import Procedures & Documentation, Dr.Swapna Pillaim Sahitya Bhawan Publications
2. Money, Banking, International Trade and Public Finance-by D.M.Mithani-Himalaya

Publishing House, New Delhi

3. Export Management-by P.K. Khurana-Galgotia Publishing Company, New Delhi
4. D.K.Jurara,Export Management,Galgotia Publishing Company–New Delhi
5. Export and Import Procedures, Export and Import Procedures, Educreation Publishing
6. IBO 4 Export Import Procedures and Documentation, Sudhir Kochhar, Gully baba Publishing House(P) Ltd.

**Course Outcome:**

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Distinguish the differences between the Domestic and International Trades.	1	Remembering
CO-2	Understand the factors that influence the Balance of Trade and Balance of Payment in Import and Export Enterprises.	1	Understanding
CO-3	Be informed about the Export Procedures.	1,3	Analysing
CO-4	Study more on Import procedures		Evaluating
CO-5	Gather in sights into the Export promotion measures in India.	3,5	Analysing

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UEHC52C	IMPORT AND EXPORT PROCEDURE					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓	✓	✓		✓	✓	
CO-2	✓			✓	✓	✓		✓	✓	
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓			✓	✓	✓			✓	✓
CO-5	✓			✓	✓					
Number of matches(✓)=29 Relationship=Medium										

## SEMESTER-V

<b>CourseTitle</b>	<b>Consumer Behaviour</b>
<b>TotalHrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Sub.Code</b>	<b>21USHC51</b>
<b>CourseType</b>	<b>SEC-V</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### General Objective

To understand the behaviour of consumer such as perception, motivation and attitude formation on product and brand.

### Course Objectives:

<b>CONo.</b>	<b>The learner will be able to:</b>
<b>CO-1</b>	Understand the conceptual basics of behavior of the consumer
<b>CO-2</b>	Know the different determinants and perceptions of consumer behavior
<b>CO-3</b>	Analyze the stages of consumer buying process for the understanding the consumers.
<b>CO-4</b>	Asses the best marketing channel stools for the product and services to the end user.
<b>CO-5</b>	Determine a strong strategies for building and launching a product in the market.

### UNIT I

Consumer Behaviour–Definition–Marketing Concepts–Customer value, Satisfaction, Retention–Consumer Decision Making–Process of Consumer Decision Making.

### UNIT II

Consumer Motivation–Needs–Goals–Positive and Negative Motivation–Rational Vs Emotional Motives. Measurement of Motives.

### UNIT III

Consumer Perception–Elements of Perception– Dynamics–Consumer Imagery– Perceived risk–Ethics and consumer perception.

### UNIT IV

Reference groups and family influences –Selected Consumer related reference group– Socialization of family members–Family Life Cycle.

### UNIT V

Consumer Influence and Diffusion of Innovations–Diffusion of Innovation Process– Opinion Leader–Measurement of Opinion Leader. Profile of Consumer Innovator– Consumerism

### TextBook:

1. Leon G.Schiffman and Leslie Lasar Kanuk, Consumer.

### Reference Books:

2. Paul Peteretal., Consumer Behavior and Marketing Strategy,Tata McGrawHill, Indian Edition, 7<sup>th</sup> Edition 2005.

3. Frank R.Kardes, Consumer Behaviour and Managerial Decision Making, 2<sup>nd</sup> Edition.

### CourseOutcomes

CO No.	Upon completion of this course, students will be able to	PSO No.	Cognitive Level
CO-1	Understand the necessary for maintaining customer relationship and customer in Satisfaction all possible ways.	1	Understanding
CO-2	Familiarise themselves with the factors enabling favorable Consumer Behavior.	3,4	Applying
CO-3	Be knowledgeable about Consumers' perception towards products and brands.	3,5	Understanding
CO-4	Support Reference groups in influencing consumers in their decisions.	2,3	Applying
CO-5	Analyze the behaviour of customers and segment the Target Market.	1,2,5	Analyzing

### Relationship Matrix

Semester	CourseCode			Title of the Course			Hours		Credits	
V	21USHC51			CONSUMER BEHAVIOUR			30		2	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO	PLO	PLO	PLO	PLO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	1	2	3	4	5
CO-1	✓	✓				✓	✓			
CO-2	✓	✓	✓	✓		✓	✓	✓	✓	
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-4	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO-5	✓	✓		✓		✓	✓			
	Numberofmatches(✓)=35									
	Relationship=High									



## Semester - V

<b>Course Title</b>	<b>Research Methodology</b>
<b>Total Hrs.</b>	-
<b>Hrs./Week</b>	-
<b>Sub.Code</b>	<b>21UVHC51</b>
<b>CourseType</b>	<b>Value Added Course</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>50</b>

### General Objective:

To enable the students to understand the basic concept of Research Methods and to help students acquire the skill set for Research in Commerce

### CourseObjectives:

<b>CO</b>	The learner will be able to:
CO-1	Provide basic knowledge about the concept and methods of research
CO-2	Gain knowledge in research design and sampling techniques and to teach the collection of data and preparation of questionnaire
CO-3	Impart skill to write a research project

### Unit I - Fundamentals of Research

Research–Definition–Characteristics of research–Objectives of research - Types of research – Steps in research - Formulation of research problem - Hypotheses –Types of hypotheses—Null and Alternate hypothesis.

### Unit II- Research Design and Sampling Techniques

Research Design - Survey–CensusVs Sampling-Sampling Techniques or Methods–Probability Vs Non-Probability sampling methods - Data–Type ofdata–Primary Vs Secondary data–Schedule Vs Questionnaire

### Unit III- Report Writing

Meaning and Purpose of a research report–Types of reports–Research report format – principles of writing report – Documentation – Footnotes and Bibliography–Evaluation of a research report.

### TEXTBOOK:

C.R.Kothari–Research Methodology–Methods and Techniques, New International (P) Ltd., Publishers–2005

**ReferenceBooks:**

1. Krishnaswami, O.R., & Ranganatham, M. (2011). Methodology of research in social sciences. Himalaya Publishing House.
2. Cooper, D.R., Schindler, P.S., & Sun, J. (2006). Business research methods (Vol.9, pp.1-744). New York: McGraw-Hill.
3. Zikmund, W.G., Carr, J.C., & Griffin, M. (2013). Business Research Methods (Book Only). Cengage Learning

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain the knowledge about the concepts and methods of research and formulation of hypothesis	1,2,4	Remembering/ Understanding
CO-2	Gain skill about data collection and prepare questionnaire and interview schedule	2,3	Analysing/ Applying
CO-3	Able to write a research report	1,3,4	Applying

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UVHC51	BASICS RESEARCH METHODS					45	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓		✓	✓	✓	✓	
CO-2			✓	✓		✓	✓	✓	✓	✓
CO-3	✓	✓	✓			✓	✓	✓		✓
	Number of matches(✓)=21Relationship=Low									

## Semester - V

<b>Course Title</b>	<b>OFFICE AUTOMATION</b>
<b>Total Hrs.</b>	-
<b>Hrs./Week</b>	-
<b>Sub.Code</b>	<b>21UVHC52</b>
<b>CourseType</b>	<b>Value Added Course</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>50</b>

### General Objective:

This course is designed to introduce students to modern office automation systems and tools, emphasizing productivity, efficiency, and digital workflows. Students will gain hands-on experience with common office software, automation tools, cloud services, and collaborative platforms to enhance their professional skills.

### Course Objectives: The learner will be able to:

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the basic concepts of office automation
CO-2	Utilize office productivity tools (word processing, spreadsheets, presentations, etc.)
CO-3	Automate repetitive tasks using macros, templates, and other tools.

## UNIT I Introduction to Office Automation

Definition and scope of office automation - Benefits of office automation - Components of an automated office - Evolution of office automation - Basic computer hardware components - Operating systems.

### Unit 2: Introduction to Office

Exploring common features in Office. Working with files – Word Window – Selecting, moving and Copying – Fonts and font styles. Mastering the basics of Word – Creating Word documents – Editing document Texts – applying Text enhancements. Aligning and Formatting, Bullets and numbering, Date and time, Find and Replace. Inserting Illustrations – Header and Footer - Working with Columns, Page Layout – Breaks - Paragraph Alignments – Setting Tabs - Page Layout – Footnotes - Breaks - Mail merging – giving password protection to work documents.

### Unit 3: Presentation Software

Introduction to presentation software (MS PowerPoint, Google Slides) - Creating and designing presentations - Using templates and themes - Incorporating multimedia elements (text, images, audio, video) - Delivering effective presentations

### TEXTBOOKS:

1. Microsoft Office 2007 Fundamentals, Laura Story and Dawna Walls, Thomson Course Technology, Boston (USA)

### REFERENCE BOOKS:

1. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)
2. Step by Step – Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
3. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston (USA)
4. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the components and importance of office automation systems in modern workplaces, including software, hardware, and networking tools.	1	Remembering/ Understanding
CO-2	Demonstrate proficiency in office productivity software to perform common office tasks such as document creation, data management, and communication.	1,5	Applying
CO-3	Construct visually appealing and well-organized presentations, effectively using templates, themes, and slide layouts to enhance communication	1,4,5	Creating/ Applying

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UVHC52	OFFICE AUTOMATION								
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	✓	✓	✓	✓		✓	✓		✓	
	✓	✓	✓	✓			✓			
	✓	✓	✓	✓					✓	

## SEMESTER – VI

<b>Course Title</b>	<b>CORPORATE ACCOUNTING</b>
<b>Total Hrs</b>	60
<b>Hrs/Week</b>	4
<b>Sub. Code</b>	<b>21UCHC61</b>
<b>Course Type</b>	Core-XII
<b>Credits</b>	4
<b>Marks</b>	100

### General Objectives

Able to practice on the Accounts of Corporate Companies

### Course Objectives:

<b>CO</b>	The learner will be able to:
CO-1	Gain knowledge on issue of shares
CO-2	Make the students to understand the procedures of Debentures
CO-3	Develop skills in the preparation of accounting statements and their analysis.
CO-4	Acquire basic knowledge of amalgamation and internal reconstruction
CO-5	Develop skills in the preparation of Liquidator statements

### UNIT I

Issue of Shares - Issue at par, premium and discount - Calls in arrears Calls in advance -Forfeiture and reissue of shares - Pro rata allotment Redemption of Preference Shares - issue of Bonus Shares.

### UNIT II

Issue of Debentures - Redemption of Debentures - Sinking fund - Own debentures - Ex-interest and cum-interest - Underwriting of Shares and Debentures.

### UNIT III

Profit prior to incorporation - Final accounts - simple problems (except calculation to Managerial Remuneration) - Valuation of Shares - Valuation of Goodwill. As per schedule III of Companies Act 2013.

### UNIT IV

Meaning of Merger - Types - Merger and Purchase, Calculation of Purchase Consideration, - accounting treatment in the books of both the parties.

### UNIT V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types -Liquidator's final statement of accounts.

**(Theory 40 % and Problems 60 %)**

### TEXTBOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons.
2. Corporate Accounting - M. A. Arulanandam and K.S. Raman – Himalaya Publishing House.

### REFERENCE BOOKS

1. Advanced Accountancy - S.P. Jain and K.L Narang - Kalyani Publishers.

2. Introduction to Accountancy - T.S .Grewal - S. Chand and company.
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and company

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Gain insight into share capital and its calculation, Devise a plan for Redemption of Preference shares	1, 2	Understanding
CO-2	To understand the preparation of final account under Company Act 2013	1, 2	Applying
CO-3	Reconstruct the Balance sheet after Amalgamation.	1, 2, 5	Applying
CO- 4	To understand the preparation of internal reconstruction	1, 2	Applying
CO- 5	To analyse the liquidation of Companies and its procedures	1, 2, 3	Analyse, Evaluating

#### Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credit	
VI	21UCHC61	CORPORTATE ACCOUNTING						60	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓		✓	✓
CO-2	✓		✓	✓	✓	✓	✓		✓	✓
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓		✓	✓	✓	✓	✓			
CO-5	✓	✓	✓			✓	✓	✓		
	Number of matches (✓) = 35 Relationship = High									

## SEMESTER – VI

<b>Course Title</b>	<b>INDIRECT TAXES</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	<b>21UCHC62</b>
<b>Course Type</b>	Core-XIII
<b>Credits</b>	4
<b>Marks</b>	100

### General Objective:

To enable the students to understand the basic indirect tax structure in India and to understand the fundamentals of GST Act and Customs Act

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the fundamental concepts of Indirect Taxes in India
CO-2	Know the basic concepts in Goods and Services Tax Act
CO-3	Acquaint with the implementation of the provisions of GST Act in a Business
CO-4	Know various types of taxes levied under the GST Act
CO-5	Understand and to compute Customs Duty

### UNIT I

Indirect Taxes - Meaning - Special features – Types - Merits – Demerits - Major reforms in indirect taxation in India – Direct Tax Vs Indirect Tax.

### UNIT II

Goods and Service Tax Act 2016 (GST) – Introduction – Meaning – Definition – Major features of GST – Application of GST – Benefits – Administration of GST – Exemption – Levy and collection – Composition scheme – Reverse charges – Time and Value of Supply – GST Valuation.

### UNIT III

GST Registration procedure – Tax invoice – GST rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services – E-way Bill.

### UNIT IV

Integrated Goods and Service Tax (IGST) – Meaning – Definition – Interstate trade – Levy of Tax – Time and Place of Supply – Input Tax Credit for IGST – Zero rate supply.

### UNIT V

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty - Customs value – Inclusions and Exclusions – Simple problems on computation of customs value and duty.

**(Theory 60 % and Problems 40 %)**

### TEXTBOOK:

Indirect Taxes – CA S. Balasubramanian

**REFERENCE BOOKS:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Understand the historical background to Indirect Taxes.	1	Understanding
CO- 2	Know the basic provisions of Goods and Service Tax Act.	1,3,4	Remembering/ Understanding
CO-3	Learn the procedures on how to register a business concern under Goods and Service Tax Act.	1,3,4	Understanding /Evaluating
CO-4	Study the various forms of filing Returns under GST Act.	1,2,5	Applying/ Creating
CO-5	Acquire knowledge about the basic provisions of Customs Act.	1,2,5	Remembering/ Understanding

**Relationship Matrix**

Semester	Course Code		Title of the Course					Hours	Credit	
VI	21UCHC62		INDIRECT TAXES					60	4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PL O 1	PL O 2	PL O 3	PL O 4	PL O 5	PS O 1	PS O 2	PS O 3	PS O 4	PS O 5
CO-1	✓			✓	✓	✓	✓		✓	
CO-2	✓		✓	✓	✓	✓	✓	✓	✓	
CO-3	✓		✓	✓	✓	✓	✓	✓	✓	
CO-4	✓	✓	✓		✓	✓	✓	✓	✓	✓
CO-5	✓		✓	✓	✓	✓	✓	✓	✓	✓
	Number of matches (✓) = 40 Relationship = High									



## SEMESTER – VI

<b>Course Title</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	<b>21UCHC63</b>
<b>Course Type</b>	CORE-XIV
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To understand basic human resource concepts and to familiarize the students with manpower planning

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To Understand the basic concept of Human Resource Management
CO-2	Learn Human Resources Planning related to recruitment and selection procedures.
CO-3	To reciprocate knowledge on training and career planning
CO-4	To obtain knowledge about salary and wages
CO-5	To study the methods of performance appraisal

### **UNIT I: Concepts**

Meaning - Definition - Evolution - Nature of HRM – Role – Scope - Importance - Functions of HRM. Human Resource Accounting – meaning– Human Resource Audit–meaning.

### **UNIT II: Human Resource Planning**

Manpower Planning-Job analysis -Job Description and Specification- Recruitment-Characteristics and types-Selection Process- Tests and Interviews

### **UNIT III: Training and Development**

Introduction-Need and Importance--steps in training-Methods in training- Career Planning and Development-Career counseling, Job rotation - Promotion and transfer- Retirement and other separation process

### **UNIT IV: Compensation**

Meaning-Wages and Salary Administration-factors-Wage Policy- Time rate and Piece rate-Bonus, Incentives and Benefits- Compensation administration- development of a sound compensation structure- Grievances Handling and Discipline.

### **UNIT V: Performance Appraisal**

Performance Appraisal--Factors affecting Performance Evaluation-PAS (Performance Appraisal System)-Need and Importance- Methods of performance appraisal- 360 Degree Method, Assessment Centre Method, Behaviourly Anchored Rating Scale (BARS)

### **TEXTBOOKS:**

1. Human Resource Management- L.M. Prasad, Sultan Chand and Sons
2. Human Resource Management - Aswathappa, McGraw-Hill Education.

**REFERENCE BOOKS:**

1. Human Resource Management-Dr. C.B. Gupta, Sultan Chand and Sons
2. Personal Management-C.B. Memoria – Himalaya Publishing House- Mumbai
3. Human Resource Management-Randi. L. Decimone, Thomson Learning Third Edition

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Be familiar with concepts and functions of Human Resource Management	1,2	Understanding
CO- 2	Be proficient in recruitment and selection of employees	1,2,4	Applying
CO- 3	Develop competence and calibre in training and managing personnel in their career.	1,2,3	Evaluating
CO- 4	Be an expert in allocation of funds on compensation packages for employees.	1,3,4	Creating
CO- 5	Efficiently analyse employee performance and offer remedial measure	2,4	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UCHC63	Human resource Management					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓		✓	✓	✓			
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓		✓	✓	✓	✓		✓	✓	
CO-5	✓	✓	✓	✓			✓		✓	
	Number of matches (✓) = 37 Relationship = High									

## SEMESTER - VI

<b>Course Title</b>	<b>INSURANCE AND RISK MANAGEMENT</b>
<b>Total Hrs</b>	60
<b>Hrs/Week</b>	4
<b>Sub. Code</b>	<b>21UCHC64</b>
<b>Course Type</b>	Core-XV
<b>Credits</b>	4
<b>Marks</b>	100

### General Objectives:

To make the students understand the principles of insurance and to gain in- depth knowledge about risk management.

### Course Objectives:

<b>CO</b>	The learner will be able to:
CO-1	Familiarize the students with Insurance at an advanced level
CO-2	Apply the principles of life insurance and non life insurance
CO-3	Analyze the insurance market and various types of insurance
CO-4	Evaluate the risk involved in insurance
CO-5	Become an Insurance Professional

### UNIT I Introduction to Insurance:

History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

### UNIT II Life Insurance Nature and Policy types:

Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferral Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

### UNIT III Non-Life Insurance and Policy types:

Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re- insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

### UNIT IV Insurance Market:

Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing: Factors and

Determinants.

### UNIT V Insurance Customers and Risk Management:

Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

### TEXTBOOK:

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.

### REFERENCE BOOKS:

1. Nalini P.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
2. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
3. Rob Thoyts, (2012), Insurance Theory and Practice, Routledge, UK.
4. Sahoo S.S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic Insurance rules, policies, and risk management.	1,2, 3	Understanding
CO-2	Apply the knowledge on the principles of insurance and types of policies	1,2,3	Applying
CO-3	Analyze the insurance market	1,2,3	Understanding/ Analyzing
CO-4	Evaluate the various aspects of risk management	1,2,4, 5	Understanding/ Evaluating
CO-5	Manage the risks involved in Insurance	1,2,3,4,5	Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours			Credit	
VI	21UCHC64	INSURANCE AND RISK MANAGEMENT					60			4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	✓	✓	✓		✓	✓	✓	✓			
CO-2	✓	✓	✓		✓	✓	✓	✓			
CO-3	✓	✓	✓	✓	✓	✓	✓	✓			
CO-4	✓	✓	✓		✓	✓	✓		✓	✓	
CO-5	✓	✓	✓	✓		✓	✓	✓	✓	✓	
	Number of matches (✓) = 39 Relationship = High										

## SEMESTER- VI

<b>Course Title</b>	<b>PROJECT</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	<b>21UCHC65</b>
<b>Course Type</b>	CORE-XVI
<b>Credits</b>	4
<b>Marks</b>	100

### GUIDELINES:

1. The project may be done individually or in groups not exceeding five per group.
2. The minimum length of the project should be 30 pages in A4 size.
3. Marks for the project report will be 100 divided as 60% for the project and 40% for Viva-Voce Examination.

### EVALUATION SCHEME:

The Project will be evaluated by both the Internal and External Examiners. Each Examiner will evaluate for 100 marks. The average mark obtained by the candidate is considered marks for the Project Report. The allocation of marks for Project is as follows:

#### Scheme of Evaluation:

<b>Project</b>	<b>Internal</b>	<b>External</b>
Word of title / Topic	5	5
Objectives / Formulation including Hypothesis	5	5
Review of Literature	10	10
Methodology / Techniques / Procedures adopted	15	15
Summary / Findings / Summation	10	10
Works Cited / Work Consulted / References / Annexures / Footnotes	10	10
Relevance of project to social needs	5	5
	<b>60</b>	<b>60</b>

## SEMESTER- VI

<b>Course Title</b>	<b>MODERN BANKING</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	<b>21UEHC61A</b>
<b>Course Type</b>	DSE-IIIA
<b>Credits</b>	4
<b>Marks</b>	100

### General Objective:

The course aims at knowledge about the basic principles of banking.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to:</b>
CO-1	Understand the nature of present-day banking in India
CO-2	Familiarize the students to operate bank account
CO-3	Gain Knowledge on Digital Banking
CO-4	Evaluate the lending operation of banks and identify causes of NPA in banks
CO-5	Understand the Islamic Banking concept

### UNIT I

Banking – meaning and definition - Banking Regulation Act,1949 - Banking Regulation Amendment Act 2017- Types of Banks-Reserve Bank of India- Functions-Various Departments of RBI - Methods of credit Control - FRDI, Standing Deposit Policy.

### UNIT II

Opening and Operation of Bank account-saving-current-recurring deposit - fixed deposit - procedure for opening of account –special type of customer-minor-partnership firm – joint stock companies – clubs and association-Cheques-features-Types-Crossing - types - Material alteration - marking of a cheque – IFSC -meaning- importance- endorsement – types.

### UNIT III

Paying banker - duties and liabilities - legal protection – Collecting banker - duties - core banking - ATM - Debit Card - Credit Card – Tele Banking-Internet banking-E-Cash-mobile banking- electronic transfer- SWIFT, NEFT, IMPS and RTGS.

### UNIT IV

Types of Loan – Cash credit – Bank overdraft – Mortgage - Hypothecation – Pledge – Non-Performing Assets - Causes - Remedial Measures - Management of NPA –

### UNIT V

Islamic banking-Meaning-origin of Islamic banking-definition - objectives - features - principles - Islamic Banking Vs conventional banking-operating structure of Islamic banks - models of Islamic banking; sources and application of funds.

**TEXTBOOKS:**

1. Banking Theory Law and Practice-E. Gorden and Dr. K.Natarajan
2. An Introduction to Islamic banking and finance – Abdul Fathah M. Farah

**REFERENCEBOOKS:**

1. Theory and Practice of Banking – Reddy and Appanaiah - M/S. Himalaya Publishing House, Mumbai
2. Theory and Practice of Banking – Radhaswamy and Vasudevan.
3. Banking Law and Practice - S.N.LAL
4. Banking Law and Practice-Sundaram and Varshney
5. Banking Theory Law and Practice - Dr. S. Gurusamy, Thomson Learning

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.	1,2	Understanding
CO-2	Familiarized with the opening of bank account	1,2	Analysing
CO-3	Gained Knowledge on Digital Banking	1,2,3,4	Understanding
CO-4	Be acquainted with bank loans	1,2	Applying
CO-5	Understand the Islamic Banking concept.	1,5	Understanding

**Relationship Matrix**

Semester	Course Code		Title of the Course			Hours	Credit			
VI	21UEHC61A		MODERN BANKING			60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓			
CO-2	✓	✓	✓	✓		✓	✓			
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-4	✓	✓	✓	✓		✓	✓			
CO-5	✓	✓	✓	✓	✓	✓				✓
Number of matches (✓) = 35 Relationship = High										

## SEMESTER - VI

<b>Course Title</b>	<b>LOGISTICS MANAGEMENT</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UEHC61B</b>
<b>Course Type</b>	<b>DSE-IIIB</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### General Objective:

Develop an understanding of the role of logistics in a market- oriented society and provide an opportunity for comprehensive analysis

### Course Objectives: The learner will be able to:

<b>CO</b>	<b>Course Objectives</b>
CO-1	To know the Concept of Logistics of Business
CO-2	To know the transportation of Logistical Business
CO-3	Able to know International Logistics and Supply Chain Management
CO-4	To know about international Insurance and risk management
CO-5	Able to know Logistical Business through Air Transportation

### UNIT I

The Logistics of Business – The Logistical Value Proposition - The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization,

### UNIT II

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing –Transport Administration – Documentation

### UNIT III

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling - international trade and its impact on Logistics and Supply Chain.

### UNIT IV

International Insurance – Cargo movements – water damage – Theft – Privacy–pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage - A, B, C classes – Elements of air freight Policy – Commercial Credit - Insurance – Size of Vessels, Tonnage, Types of vessels- Container, - Combination ships – Non-vessel operating carriers

### UNIT V

International Air transportation – Types of aircrafts – Air cargo- Regulations – Truck and Rail Transportation – Inter model – pipelines– Packaging objectives – TCL, LCC – Refrigerator – goods – customs duty – non-traffic barriers – customs cleaning process – International - logistics Infrastructure.



**TEXTBOOK:**

Dr. L. Natarajan, Logistics and Supply Chain Management, Margham Publications,  
Chennai – 600 017

**REFERENCE BOOKS**

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Understand the concepts of Logistics and its importance in business.	1	Remembering
CO- 2	Administer the economical transport functionality.	1,2,3	Analysing
CO- 3	Know about the International Logistics and the supply chain management.	1,3,4	Understanding
CO- 4	Be acquainted with the international cargo insurance policies.	1,2,4	Remembering
CO- 5	Evaluate both domestic and international transportation problems and find effective solutions.	2,5	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course				Hours	Credit				
VI	21UEHC61B	LOGISTICS MANAGEMENT				60	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PL O1	PL O2	PLO 3	PL O4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	✓	✓	✓	✓		✓	✓	✓	✓		
CO-2		✓		✓		✓	✓		✓	✓	
CO-3	✓	✓	✓	✓		✓	✓	✓			
CO-4	✓	✓		✓				✓	✓		
CO-5	✓	✓	✓	✓	✓					✓	
Number of matches (✓) = 31 Relationship = Medium											

## SEMESTER – VI

<b>Course Title</b>	<b>CREDIT MANAGEMENT</b>
<b>Total Hrs</b>	60
<b>Hrs/Week</b>	4
<b>Sub. Code</b>	21UEHC61C
<b>Course Type</b>	DSE-IIIC
<b>Credits</b>	4
<b>Marks</b>	100

### General Objectives:

To impart knowledge on the various avenues of Credit facilities for the Business concerns and ways to avail loans.

### Course Objectives:

<b>CO</b>	<b>The learner will be able to</b>
CO-1	To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
CO-2	To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
CO-3	To inculcate advanced skills for handling credit management issues
CO-4	To help know financial support to the agriculture and NABARD schemes to promote agri-business in India
CO-5	To understand about retail lending and its banking product

### UNIT I: Introduction and Overview of credit: Principles of Lending

Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk- Model Credit Policy for individual and all types of organisation - **Types of Credit Facilities:** Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - **Credit Delivery:** Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

### UNIT II: Overview of credit policies and project appraisals

The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis- Project / Term Loan Appraisal: Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

### UNIT III: Evaluating consumer loans & loan and advances against pledge

Types of consumer loans- Credit analysis of consumer loans- Risk-return analysis of consumer loans- Customer profitability analysis and loan pricing- Fixed Vs floating rates - Hypothecation- Mortgage –

Lien- Advances against goods- Document to title to goods – Life insurance policies – Stock exchange securities-Fixed deposit receipts – Book debts- Supply bills- Real Estates – Advance against collateral securities-Corporate Finance – Project Finance.

#### **UNIT IV: Agricultural finance and retail lending**

Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Kisan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products.

#### **UNIT V: Credit Monitoring and NPA Management**

Credit Monitoring, Supervision & Follow Up: Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Checklist for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - effect of NPA on profitability

#### **TEXTBOOK:**

Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi

#### **REFERENCE BOOKS:**

1. Taxmann Publications (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
2. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
3. K. R. Subbakrishna and S. Murali, Bank Credit Management, Himalaya Publishing House, Mumbai
4. Burt Edwards, Credit Management Handbook, Gower Publishing, Ltd.
5. Publications of IIB

#### **Course Outcomes**

<b>CO</b>	<b>Course Outcomes</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO-1	Understand the basic concepts principles of lending	1,3,4	Understanding, Analysing
CO-2	Gain knowledge in making credit plan through suitable financial statement analysis.	1,3,5	Understanding, Evaluating
CO-3	Understand the risk-returns analysis of providing loans to the consumers.	1,3,4	Understanding, Analysing
CO-4	Know financial support to the agriculture and NABARD schemes to promote agri-business in India	1,4	Applying, Creating
CO-5	Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.	1,5	Understanding, Analysing, Evaluating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UEHC61C	CREDIT MANAGEMENT					60	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓			✓	✓	✓		✓	✓	✓
CO-2	✓		✓		✓	✓			✓	✓
CO-3	✓		✓	✓	✓	✓		✓		✓
CO-4	✓		✓	✓	✓	✓		✓	✓	
CO-5	✓		✓	✓		✓		✓	✓	✓
	Number of matches (✓) = 34 Relationship = High									

## SEMESTER - VI

<b>Course Title</b>	<b>Digital Marketing</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UEHC62A</b>
<b>Course Type</b>	<b>DSE-IVA</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

<b>CO</b>	<b>Course Objectives</b>
CO-1	To enable the learners to know about basic concepts of digital marketing
CO-2	To analyse buyer behaviour and marketing communication
CO-3	To know about advertising and social networking
CO-4	To enable knowledge of digital marketing tool, online marketing matrixes
CO-5	To comprehend Web Marketing Strategies

### **Unit I Introduction:**

Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing.

### **Unit II Online Buying**

Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns

### **Unit III**

Digital Promotion Techniques:

E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)

### **Unit IV**

Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance

### **Unit V**

Web marketing strategy, Web marketing environment, Web Content, Web marketing tools (CASE STUDY)

### **Text Books**

Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK

Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers, London

Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage

Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi

Reference Book

Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey

Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi

Swaminathan T N , Digital Marketing: From Fundamentals To Future, Cengage Learning, Boston

Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally	1,2,3,	Remember
CO- 2	Assess various digital channels and understand which are most suitable to an idea or solution	1,4	Analyse
CO- 3	Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives	1,2,4,5	Applying
CO- 4	Knowledge on usage of internet for promotion using digital marketing communication	1,2,3,4,5	Evaluating
CO- 5	Students will be able to establish in web marketing	1,5	Creating

### Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
VI	21UEHC62A	Digital Marketing				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓				
CO-2	✓	✓	✓	✓		✓			✓	
CO-3	✓	✓	✓	✓		✓	✓		✓	✓
CO-4	✓			✓	✓	✓	✓	✓	✓	✓
CO-5	✓		✓	✓	✓	✓				✓
	Number of matches (✓) = 34 Relationship = High									

## SEMESTER – VI

<b>Course Title</b>	<b>OFFICE MANAGEMENT</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	<b>21UEHC62B</b>
<b>Course Type</b>	DSE-IVB
<b>Credits</b>	4
<b>Marks</b>	100

### General Objective:

To familiarize students with the principles, functions and techniques of office management used to effectively manage business enterprises. To impart the basic knowledge about secretarial practice.

### Course Objectives: The learner will be able to:

<b>CO</b>	<b>Course Objectives</b>
CO-1	To enable the students to understand the concept of office management.
CO-2	Know about the qualities, duties and responsibilities of office manager.
CO-3	To master the knowledge of Filing.
CO-4	Explain the concept of indexing.
CO-5	Educate the students to prepare the report.

### UNIT I

Introduction: Meaning, functions of modern office - primary functions - administrative Management functions - importance of office management - Principles of office management and organization Chart  
– Job – Office Manuals – Flow of Work – Delegation -

### UNIT II

Centralization and decentralization of office services – meaning. Office Manager, Qualifications - duties - qualities of office manager – Arrangement, site or location of office – Layout of office – Open Office and Private Office.

### UNIT III

Furniture – Correspondence and Mail – centralized, decentralized Correspondence – merits and demerits - mail management - Filing and indexing: Filing: Meaning - importance - types - objective - essentials of good filing system – centralized and decentralized filing – methods of filing – filing equipment.

### UNIT IV

Indexing: meaning - need - objectives - essentials of good indexing - types - Weeding of old records. Office Stationery – Purchase – Control of Stationery – Consumption of Stationery – Forms – importance – advantages and disadvantages – types. Office Appliances – importance  
– Advantages – disadvantages – types.

## UNIT V

Environment and working conditions - Work place quality 5S - Office equipment  
- Meaning and importance of office automation – objectives of office mechanization - Kinds – Report – stages in reporting – guiding principles for a good report

### TEXTBOOK:

Office Management, R S N Pillai & Bagavathi, S. Chand

### REFERENCE BOOKS:

1. Office Organisation and Management, S P Arora, Vikas Publishing
2. Principles of Office Management, R.C. Bhatia, Lotus Press, New Delhi
3. P.K. Ghosh, Office Management, Sultan Chand & Sons. New Delhi
4. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House

#### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Know about the functions and importance of managing an office.	1	Remembering
CO- 2	Understand the role of an office manager	2,3,4	Remembering/ Understanding
CO- 3	Develop skills in office correspondences.	2,3	Evaluating
CO- 4	Execute use Office Forms and modern office Appliances	1,3,4	Applying
CO- 5	Adopt 5S techniques to ensure quality of work in an office. Prepare an office manual, or a report.	2,4,5	Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UEHC62B	OFFICE MANAGEMENT					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PL O1	PL O2	PLO 3	PL O4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓		✓		
CO-2	✓	✓	✓	✓		✓	✓	✓	✓	
CO-3		✓	✓	✓		✓	✓	✓	✓	
CO-4				✓		✓	✓	✓	✓	
CO-5				✓		✓	✓	✓	✓	
Number of matches (✓) = 31 Relationship = High										



## SEMESTER- VI

<b>Course Title</b>	<b>QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH</b>
<b>Total Hrs</b>	60
<b>Hrs/Week</b>	4
<b>Sub. Code</b>	<b>21UEHC62C</b>
<b>Course Type</b>	DSE-IVC
<b>Credits</b>	4
<b>Marks</b>	100

### General Objectives:

To learn the concept and applications of advanced statistical tools in business and to gain knowledge on various techniques of operations research.

### Course Outcome:

CO	The learners will be able to:
CO-1	Understanding the value and use of quantitative methods
CO-2	Construct the hypothetical propositions and test them
CO-3	Analyze the various test like t test, F-test, and Chi-square test
CO-4	Evaluate of concepts of operations research
CO-5	Simulate the problems in transportation and game theory

### UNIT I: Probability and Theoretical Distribution

Probability - definition - calculation of probability - addition and Multiplication theories - Bayes Theorem - Mathematical expectations - Theoretical distribution - Binomial distribution - Meaning - feature- Poisson distribution - meaning- feature - normal distribution- Features of normal curve

### UNIT II: Test of Hypotheses

Sampling- meaning - features - methods of sampling - Hypothesis meaning - procedure of testing hypotheses - types of errors - Two tailed test - one tailed test - standard error - sampling distribution - estimations - properties of good estimation types - properties of good estimation - tests of significance of attributes - small samples - large samples

### UNIT III: Test of Significance of Small Sample

Test of Significance of Small Sample - 't' test - Meaning - features - application of t-test - 'F' test - meaning - features- Chi square test- definition and nature - properties of chi- square test - uses of chi- square test.

### UNIT IV: Operations Research

Meaning - Definition - scope - Characteristics - objectives of OR linear programming - meaning - features - formulation of LPP - graphical solution and simplex method (Simple Problems only) - concept of duality

### UNIT V: Transportation and Game Theory

Definition - solution of transportation problems - Methods - Northwest Corner Method - Least Cost Method and VAM - assignment problem - definition - solution of Assignment problem - Game Theory - rules for game theory - pure strategy - mixed strategy - rule of dominance

**Note: Question paper shall consist of 40% Theory and 60% Problems**

### TEXTBOOK:

Vittal P.R., *Operation Research*, Margham Publishers

### REFERENCE BOOKS:

1. Gupta P.K & Hira D.S. Operations Research, S. Chand & Co. New Delhi
2. Gupta.S.P .,Statistical Methods, Sultan Chand & Sons, New Delhi

3. Gurusamy S, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai (2018).
4. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi (2010)
5. Hooda, R.P, Statistics for Business and Economics, Macmillan, New Delhi.
6. Joseph D and Anbarasu, Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai (2011).
7. Kothari C R, Quantitative Techniques, Vikas Publishing House, New Delhi (1998).
8. Levin, Richard I. and David S Rubin, Statistics for Management, Prentice Hall, Delhi (2010).

#### Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations	1	Understanding
CO-2	Understanding and applying the hypothetical propositions and test them	1,2	Understanding/ Applying
CO-3	Analyze the significance of the samples	1,2,3,4	Understanding/ Analyzing
CO-4	Understanding and evaluating the value and uses of operations research in problem solving and decision-making.	1,2,4	Evaluating
CO-5	Formulate transportation and the game theory	1,2,5	Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course							Hours	Credit
VI	21UEHC62C	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH							60	4
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓	✓		
CO-2	✓		✓	✓	✓	✓	✓	✓		✓
CO-3	✓		✓	✓		✓	✓	✓	✓	✓
CO-4	✓	✓	✓	✓		✓	✓	✓	✓	
CO-5	✓		✓	✓	✓	✓	✓	✓		✓
	Number of matches (✓) = 39 Relationship = High									

## SEMESTER-VI

<b>Course Title</b>	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>
<b>Total Hrs</b>	30
<b>Hrs/Week</b>	2
<b>Sub. Code</b>	21USHC61
<b>Course Type</b>	SEC-VI
<b>Credits</b>	2
<b>Marks</b>	100

### General Objectives:

To provide skill-based knowledge on Customer Relationship Management.

### Course Objectives:

CO	The learners will be able to:
CO-1	To impart skill-based knowledge of Customer Relationship Management
CO-2	To analyse the concepts and principles of CRM
CO-3	To apply strategic customer acquisition and retention techniques in CRM
CO-4	Evaluate the conceptual aspects of service quality
CO-5	To facilitate with latest techniques in CRM

### UNIT I: Understanding customers:

Customer information Database – Customer Profile Analysis – Customer perception- Expectation analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer lifetime value – Selection of Profitable customer segments

### UNIT II: CRM structures

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

### UNIT III: CRM Planning and Implementation

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

### UNIT IV: Service quality

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

### UNIT V: Trends in CRM

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

### TEXTBOOK:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing

**REFERENCE BOOKS:**

1. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
2. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
3. Zikmund, (2201), Customer Relationship Management, Wiley

**Course Outcomes**

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Gain skill-based knowledge of Customer Relationship Management	1,2	Understanding
CO-2	Analyse the need for and importance of maintaining good customer relationship	1,2	Understanding, Analyzing
CO-3	To able to apply the concept of strategic customer acquisition and retention techniques in CRM	2,3	Analyzing Applying
CO-4	Evaluate the conceptual aspects of service quality	3,4	Evaluating
CO-5	Design the Global market in CRM	3,4,5	Applying Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours		Credit	
VI	21USHC61	CUSTOMER RELATIONSHIP MANAGEMENT					30		2	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO-2	✓		✓			✓		✓		✓
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-4	✓			✓	✓	✓	✓		✓	
CO-5	✓	✓		✓		✓	✓	✓	✓	✓
	Number of matches (✓) = 37 Relationship = High									

## SEMESTER – VI

<b>Course Title</b>	<b>Data Analysis in Excel</b>
<b>Total Hrs.</b>	<b>30</b>
<b>Hrs./Week</b>	<b>2</b>
<b>Sub. Code</b>	<b>21UVHC61</b>
<b>Course Type</b>	<b>Value Added Course</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>50</b>

### General Objective:

To provide students with a comprehensive understanding of Microsoft Excel, equipping them with the skills necessary to effectively organize, analyze, and present data.

### Course Objectives: The learner will be able to:

<b>CO</b>	<b>Course Objectives</b>
CO-1	To Understand the basic interface and functionalities of Excel.
CO-2	To Learn to enter, format, and manipulate data and master basic formulas and functions.
CO-3	To familiarize with the implementation of data analysis tools like sorting, filtering and pivot tables.

### UNIT I Introduction to Excel (3 hours)

About Excel & Microsoft - Uses of Excel - Spreadsheet window pane - Title Bar - Menu Bar - Standard Toolbar - Formatting Toolbar - the Ribbon - File Tab and Backstage View, Formula Bar - Status Bar, Task Pane.

### UNIT II Data Entry and Formatting

Worksheet Management – Workbook Management - Data Entry Techniques – Formatting Cells – Rows and Columns – Formulas and Functions: Basic Formulas, Common Functions - SUM, AVERAGE, MIN, MAX - COUNT and COUNTA - Basic logical functions: IF, AND, OR, NOT.

### UNIT III Data Analysis Tools

Sorting data – Filters – Pivot tables – Pivot Chart – Charts and Graphs – Creating Charts – Customizing Charts - Macros

### TEXTBOOKS:

1. Mastering Advanced Excel – Ritu Arora, BPB Publications, Delhi

### REFERENCE BOOKS:

1. Excel 2019 – All in one - Lokesh Lalwani, BPB Publications, Delhi
2. Excel with Microsoft Excel – Naveen Mishra, Penman Books.

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate proficiency in Excel's interface, including utilizing menus and toolbars to optimize workflow.	1,2	Remembering/ Understanding
CO-2	Learn input, organize, and format data effectively using Excel's various tools.	1,3	Applying
CO-3	Familiarize with the implementation of data analysis tools like sorting, filtering, pivot tables and Create and format charts, graphs, and pivot tables to visually represent data and identify trends.	1,3,4	Creating/ Applying

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UVHC61	DATA ANALYSIS IN EXCEL					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	✓		✓	✓		✓	✓	✓	✓	✓
	✓	✓	✓	✓		✓	✓			
	✓		✓	✓		✓	✓	✓	✓	✓

## THE SCHEME OF EXAMINATIONS UNDER CHOICE BASED CREDIT SYSTEM

- The medium of instruction in all the UG and PG Programmes is English and Students shall write the CIA Tests and the Semester Examinations in English. Three CIA Tests for one hour each will be conducted. For the calculation of CIA Tests marks the average of the best two tests will be taken. The portion for each test can be 1.5 units of the unitized syllabi.
- Two assignments for the Undergraduate Programmes and one assignment and one seminar for the Postgraduate Programmes are compulsory.
- Two Practical Examinations will be conducted for CIA at the end of the semester and the average will be taken.

### Distribution of Marks for the Students admitted into the UG and PG Programmes from the academic year 2021-2022

#### CIA Tests and Semester Examinations

Undergraduate, Certificate, Diploma and Advanced Diploma Programmes						
Course Type	TOTAL MARKS	CIA TESTS MAX.MARKS	SEMESTER EXAMINATION Max. Marks	PASSING MINIMUM		
				CIA	SEM. EXAM	OVERALL
Theory	100	25	75	Nil	30	40
Practical (2Hrs.)	50	20	30	Nil	12	20
Practical (4Hrs.)	100	40	60	Nil	24	40
Project	100	Nil	Report- 60 Marks Viva-Voce- 40 Marks	Nil	Nil	100

Postgraduate Programmes						
Course Type	TOTAL MARKS	CIA MARKS	SEMESTER EXAM	PASSING MINIMUM		
				CIA	SEM. EXAM	OVERALL
Theory	100	40	60	Nil	30	50
Practical	50	20	30	Nil	15	25
Practical (for PG Maths only)	100	40	60	Nil	30	50
Project Report	150	Nil	Project Report- 90 Marks Viva-Voce Examination - 60 Marks	Nil	Nil	150

## CIA TESTS

### Distribution of Marks

Components	Tests (A)			Assignment (B)	Seminar (C)	Record Note (D)	Total (A+B+C+D)
	I	II	III				
UG-Theory	20	20	20	5	-	-	25
	The Average of the Best Two Tests:20						
PG-Theory	30	30	30	5	5	-	40
	The Average of the Best Two Tests:30						
UG-Practical (2 hrs)	15	15		-	-	5	20
	The Average of the Tests: 15						
UG-Practical (4 hrs)	30	30		-	-	10	40
	The Average of the Tests: 30						
PG-Practical	15	15		-	-	5	20
	The Average of the Tests: 15						
PG-Practical (Maths only)	30	30		-	-	10	40
	The Average of the Tests: 30						

### Question Pattern for CIA Test (Theory)

Programme	Question Paper Pattern			Total (A+B+C)
	Part-A	Part-B	Part-C	
UG	MCQs- 8x0.5=4 marks	Internal Choice (Either or type). 2x4=8 marks Answer should not exceed 250 words	Internal Choice (Either or type) 1x8=8 marks Answer should not exceed 500 words	20
PG	MCQs- 20x0.5=10 marks	Internal Choice (Either or type) 3x4=12 marks Answer should not exceed 250 words	Internal Choice (Either or type) 1x8=8 marks Answer should not exceed 500 words	30

### End Semester Examination (ESE)

The students who have put in the required number of days of attendance are eligible to appear for the End Semester Examinations irrespective of whether they have passed in the CIA Tests or not. They have to pay the examination fees for all the current courses and the arrear courses, if any,



and submit the application form before the due date specified for the purpose. For any reason, the dates will not be extended. Hall tickets will be issued only for those who have paid the fees. The question papers for the End Semester Examinations for all the theory courses of the UG and the PG Programmes will be set for 75 marks.

#### **Question Pattern for End Semester Examinations (Theory)**

<b>Programme</b>	<b>Question Paper Pattern</b>			<b>Total (A+B+C)</b>
	<b>Part-A</b>	<b>Part-B</b>	<b>Part-C</b>	
<b>UG</b>	MCQs- 30x0.5=15 marks	Internal Choice (Either or type) 5x4=20 marks Answer should not exceed 250 words	Internal Choice (Either or type) 5x8=40 marks Answer should not exceed 500 words	<b>75</b>
<b>PG</b>	MCQs- 30x0.5=15 marks	Internal Choice (Either or type) 5x4=20 marks Answer should not exceed 250 words	Internal Choice (Either or type) 5x8=40 marks Answer should not exceed 500 words	<b>(<math>\frac{x}{75} \times 60</math>) 60</b>

#### **The Question Paper Pattern for the End Semester Examinations (Practical)**

The Question Paper Pattern is designed by the respective departments.