

# **B.Com.**

## LOCF SYLLABUS 2023



Department of Commerce  
School of Management Studies  
St. Joseph's College (Autonomous)  
Tiruchirappalli - 620 002, Tamil Nadu, India

### **Vision**

Forming globally competent, committed, compassionate and holistic persons, to be men and women for others, promoting a just society.

### **Mission**

- Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
- Nurturing comprehensive learning and best practices through innovative and value-driven pedagogy.
- Contributing significantly to Higher Education through Teaching, Learning, Research and Extension.

### **Programme Educational Objectives (PEOs)**

- Graduates will be able to accomplish professional standards in the global environment.
- Graduates will be able to uphold integrity and human values.
- Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

### **Programme Outcomes (POs)**

1. Graduates will be able to comprehend the concepts learnt and apply in real life situations with analytical skills.
2. Graduates with acquired skills and enhanced knowledge will be employable/ become entrepreneurs or will pursue higher Education.
3. Graduates with acquired knowledge of modern tools communicative skills and will be able to contribute effectively as team members.
4. Graduates are able to read the signs of the time analyze and provide practical solutions.
5. Graduates imbued with ethical values and social concern will be able to understand and appreciate social harmony, cultural diversity ensure sustainable environment.

### **Programme Specific Objectives (PSOs)**

On completion of the Programme, the Under Graduates will be able to

1. Describe and demonstrate the concepts relating to business, accounting, finance, economics, management, law and taxation through the use of ICT tools.
2. Apply and integrate finance & accounting skills, entrepreneurship & managerial skills, analytical skills leadership skills, investment skills, computing skills and digital skills for real time problem solving.
3. Analyse, Interpret and present comprehensive business, financial and accounting reports, individually and in teams.
4. Compare and contrast the conventional and contemporary business trends to develop innovative business models in sync with ethics and social responsibility.
5. Assess ethical values to appreciate and promote social harmony and environmental sustainability through holistic skills obtained.

## CONTINUOUS INTERNAL ASSESSMENT

### Categorizing Outcome Assessment Levels Using Bloom's Taxonomy

Level	Cognitive Domain	Description
K1	Remember	It is the ability to remember the previously learned concepts or ideas.
K2	Understand	The learner explains concepts or ideas.
K3	Apply	The learner uses existing knowledge in new contexts.
K4	Analyse	The learner is expected to draw relations among ideas and to compare and contrast.
K5	Evaluate	The learner makes judgements based on sound analysis.
K6	Create	The learner creates something unique or original.

### Question Paper Blueprint for Mid and End Semester Tests

Duration: 2 Hours			Maximum Marks: 60					
Section		K level*						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice)		7						$7 \times 1 = 7$
B (no choice)			5					$5 \times 3 = 15$
C (either... or type)				3				$3 \times 6 = 18$
D (2 out of 3)	Courses with K4 as the highest cognitive level				2			$2 \times 10 = 20$
	Courses with K5 as the highest cognitive level wherein one question each on K4 and K5 is compulsory. (Note:K4 has two questions whereas, K5 has no choice.)				1	1		
	Courses with K6 as the highest cognitive level wherein one question each on K5 and K6 is compulsory. (Note: <b>Mid Sem:</b> K4 has two questions whereas, K5 has no choice; <b>End sem:</b> K5 has two questions whereas, K6 has no choice)				Mid Sem			
						End Sem		
					1	1	1	
Total								60

\* K4 and K5 levels will be assessed in the Mid semester test whereas K5 and K6 levels will be assessed in the End semester test.

**Question Paper Blueprint for Mid and End Semester Tests** *(For quantitative courses only)*

Duration: 2 Hours					Maximum Marks: 60	
Section	K level					Marks
	K1	K2	K3	K4	K5	
A (no choice)	9					$9 \times 1 = 9$
B (either... or type)		2	1			$3 \times 5 = 15$
C (2 out of 3)				1	1*	$2 \times 18 = 36$
Total						60

\* *K5 compulsory*

## SEMESTER EXAMINATION

## Question Paper Blueprint for Semester Examination

Duration: 3 Hours				Maximum Marks: 100				
Section		K level						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice, two questions from each unit)		10						$10 \times 1 = 10$
B (no choice, two questions from each unit)			10					$10 \times 3 = 30$
C (either... or type, one question from each unit)				5				$5 \times 6 = 30$
D (3 out of 5, one question from each unit)	Courses with K4 as the highest cognitive level				3			$3 \times 10 = 30$
	Courses with K5 as the highest cognitive level wherein two K4 questions and one K5 question are compulsory. (Note: Three questions on K4 and two questions on K5)				2	1		
	Courses with K6 as the highest cognitive level wherein one question each on K4, K5, and K6 is compulsory. (Note: Two questions each on K4 and K5 and one question on K6)				1	1	1	
Total								100

**Question Paper Blueprint for Semester Examination** *(For quantitative courses only)*

Section	Marks	K level
A	$10 \times 1 = 10$	K1
B	$5 \times 6 = 30$ <i>(either...or)</i>	K2 ( <i>Q. No. 11 &amp; 12</i> ) K3 ( <i>Q. No. 13, 14 &amp; 15</i> )
C	$4 \times 15 = 60$ <i>(4 out of 5)</i>	K4 ( <i>Q. No. 16, 17 &amp; 18</i> ) K5 ( <i>Q. No. 19 &amp; 20</i> )
<b>Total Marks: 100</b>		

**Evaluation Pattern for Part IV One/Two Credit Courses**

Title of the Course	CIA	Semester Examination	Total Marks
Internship	100		<b>100</b>
<b>UG</b> Skill Enhancement Course (Non Major Elective) Foundation Course <b>PG</b> Ability Enhancement Course	$20 + 10 + 20 = 50$	50 <i>(External member from the Department)</i>	<b>100</b>
Value Education	50	50 <i>(CoE)</i>	<b>100</b>

B.Com.								
PROGRAMME PATTERN								
Course Details						Scheme of Exams		
Sem	Part	Course Code	Title of the Course	Hours	Credits	CIA	SE	Final
1	1	23UTA11GL01A	General Tamil - 1	5	3	100	100	100
		23UFR11GL01	French - 1					
		23UHI11GL01	Hindi - 1					
		23USA11GL01	Sanskrit - 1					
	2	23UEN12GE01	General English - 1	5	3	100	100	100
	3	23UCO13CC01	<b>Core Course - 1:</b> Financial Accounting - 1	5	4	100	100	100
		23UCO13CC02	<b>Core Course - 2:</b> Principles of Management	5	3	100	100	100
		23UCO13AC01A	<b>Allied Course - 1:</b> Business Communication	4	3	100	100	100
		23UCO13AC01B	<b>Allied Course - 1:</b> Indian Economic Development					
		23UCO13AC01C	<b>Allied Course - 1:</b> Business Economics					
	4	23UCO14FC01	<b>Foundation Course:</b> Basics of Commerce	2	1	100	100	100
		23UCO14SE01A	<b>Skill Enhancement Course - 1: (Non Major Elective)</b> Introduction to Accounting	2	1	100	100	100
		23UCO14SE01B	<b>Skill Enhancement Course - 1: (Non Major Elective)</b> Consumer Protection and Rights					
		23UHE14VE01	<b>Value Education - 1:</b> Essentials of Humanity*	2	1	50	50	50
		23UEN14AE01	<b>Ability Enhancement Compulsory Course - 1:</b> Communicative English	(6)	3	100	-	100
			<b>Total</b>	<b>30</b>	<b>22</b>			
2	1	23UTA21GL02	General Tamil - 2	4	3	100	100	100
		23UFR21GL02	French - 2					
		23UHI21GL02	Hindi - 2					
		23USA21GL02	Sanskrit - 2					
	2	23UEN22GE02	General English - 2	5	3	100	100	100
	3	23UCO23CC03	<b>Core Course - 3:</b> Financial Accounting - 2	6	5	100	100	100
		23UCO23CC04	<b>Core Course - 4:</b> Principles of Marketing	5	3	100	100	100
		23UCO23AC02	<b>Allied Course - 2:</b> TallyPrime	4	2	100	100	100
		23UCO23AP01	<b>Allied Practical:</b> Practical for TallyPrime	2	2	100	100	100
	4	23UHE24VE02	<b>Value Education - 2:</b> Fundamentals of Human Rights*	2	1	50	50	50
		23UHE24AE01	<b>Ability Enhancement Compulsory Course- 2:</b> Environmental Studies*	2	1	50	50	50
		-	Extra Credit Courses (MOOC / Certificate Course) -1	-	(3)			
			<b>Total</b>	<b>30</b>	<b>20 (3)</b>			
3	1	23UTA31GL03	General Tamil - 3	4	3	100	100	100
		23UFR31GL03	French - 3					
		23UHI31GL03	Hindi - 3					
		23USA31GL03	Sanskrit - 3					
	2	23UEN32GE03	General English - 3	5	3	100	100	100
	3	23UCO33CC05	<b>Core Course - 5:</b> Corporate Accounting	7	5	100	100	100
		23UCO33CC06	<b>Core Course - 6:</b> Business and Corporate Laws	6	5	100	100	100
		23UCO33AO01A	<b>Allied Optional - 1:</b> Elements of Mathematics	6	4	100	100	100
		23UCO33AO01B	<b>Allied Optional - 1:</b> Business Mathematics					
	4	23UHE34VE03A	<b>Value Education - 3:</b> Social Ethics - 1*	2	1	50	50	50
		23UHE34VE03B	<b>Value Education - 3:</b> Religious Doctrine - 1*					
		-	Extra Credit Courses (MOOC/Certificate Course) - 2	-	(3)			
			<b>Total</b>	<b>30</b>	<b>21 (3)</b>			
4	1	23UTA41GL04C	General Tamil - 4 வணிகத் தமிழ் (Business Tamil)	4	3	100	100	100
		23UFR41GL04	French - 4					
		23UHI41GL04	Hindi - 4					
		23USA41GL04	Sanskrit - 4					
	2	23UEN42GE04	General English - 4	5	3	100	100	100
	3	23UCO43CC07	<b>Core Course - 7:</b> Financial Management	5	4	100	100	100
		23UCO43CC08	<b>Core Course - 8:</b> Financial System and Services	4	3	100	100	100

		23UCO43CC09	<b>Core Course - 9:</b> Banking Theory Law and Practice	4	3	100	100	100
		23UCO43AO02A	<b>Allied Optional - 2:</b> Elements of Statistics	6	4	100	100	100
		23UCO43AO02B	<b>Allied Optional - 2:</b> Business Statistics					
	4	23UHE44VE04A	<b>Value Education - 4:</b> Social Ethics - 2*	2	1	50	50	50
		23UHE44VE04B	<b>Value Education - 4:</b> Religious Doctrine - 2*					
			Extra Credit Courses (MOOC/Certificate Course) - 2	-	(3)			
			<b>Total</b>	<b>30</b>	<b>21 (3)</b>			
5	3	23UCO53CC10	<b>Core Course - 10:</b> Fundamentals of Cost Accounting	7	5	100	100	100
		23UCO53CC11	<b>Core Course - 11:</b> Income Tax Law and Practice	7	5	100	100	100
		23UCO53ES01A	<b>Discipline Specific Elective - 1:</b> Advanced Financial Management	5	3	100	100	100
		23UCO53ES01B	<b>Discipline Specific Elective - 1:</b> Human Resource Management					
		23UCO53ES01C	<b>Discipline Specific Elective - 1:</b> Consumer Behaviour and Marketing Research					
		23UCO53ES02A	<b>Discipline Specific Elective - 2:</b> Excel for Financial Decisions	5	3	100	100	100
		23UCO53ES02B	<b>Discipline Specific Elective - 2:</b> Labour Laws					
		23UCO53ES02C	<b>Discipline Specific Elective - 2:</b> Advertisement and Sales Promotion					
		23UCO53IS01	Internship	-	1	100	100	100
		23UCO53SP01A	<b>Self-paced Learning:</b> Social Networking Services*	-	2	50	50	50
		23UCO53SP01B	<b>Self-paced Learning:</b> Innovation Management*					
		23UCO53SP01C	<b>Self-paced Learning:</b> Commerce for Competitive Examination*					
	4	23UCO54EG01A	<b>Generic Elective - 1:</b> Computerised Accounting	4	2	100	100	100
		23UCO54EG01B	<b>Generic Elective - 1:</b> Basics of Excel					
		23UCO54EG01C	<b>Generic Elective - 1:</b> Personal Investment Planning					
		23USS54SE01	<b>Skill Enhancement Course - 2:</b> Soft Skills	2	1	100	-	100
		-	Extra Credit Courses (MOOC/Certificate Course) - 4	-	(3)			
			<b>Total</b>	<b>30</b>	<b>22 (3)</b>			
6	3	23UCO63CC12	<b>Core Course - 12:</b> Management Accounting	5	4	100	100	100
		23UCO63CC13	<b>Core Course - 13:</b> Costing Methods and Techniques	5	4	100	100	100
		23UCO63CC14	<b>Core Course - 14:</b> Auditing	4	2	100	100	100
		23UCO63ES03A	<b>Discipline Specific Elective - 3:</b> Insurance Management	5	3	100	100	100
		23UCO63ES03B	<b>Discipline Specific Elective - 3:</b> Organisational Behaviour					
		23UCO63ES03C	<b>Discipline Specific Elective - 3:</b> Retail Management					
		23UCO63ES04A	<b>Discipline Specific Elective - 4:</b> Financial Analytics	5	3	100	100	100
		23UCO63ES04B	<b>Discipline Specific Elective - 4:</b> HR Analytics					
		23UCO63ES04C	<b>Discipline Specific Elective - 4:</b> Marketing Analytics					
		23UCO63PW01	Project Work and Viva Voce	-	2	100	100	100
		23UCO63CE01	Comprehensive Examination*	-	2	50	50	50
	4	23UCO64EG02A	<b>Generic Elective - 2:</b> Rural Marketing	4	2	100	100	100
		23UCO64EG02B	<b>Generic Elective - 2:</b> Entrepreneurship Development					
		23UCO64EG02C	<b>Generic Elective - 2:</b> Digital Marketing					
		23UCO64SE02A	<b>Skill Enhancement Course - 3 (WS):</b> MSMEs	2	1	100	-	100
		23UCO64SE02B	<b>Skill Enhancement Course - 3 (WS):</b> Digital Banking					
		23UCO64SE02C	<b>Skill Enhancement Course - 3 (WS):</b> Relationship Marketing					
		-	Extra Credit Courses (MOOC/Certificate Course) - 5	-	(3)			
			<b>Total</b>	<b>30</b>	<b>23(3)</b>			
2 - 6	5	23UCW65OR01	Outreach Programme (SHEPHERD)	-	4			
1 - 6			<b>Total (3 Years)</b>	<b>180</b>	<b>133</b>			

\*- for grade calculation 50 marks are converted into 100 in the mark statements

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UTA11GL01A	General Tamil – 1	5	3

கற்றலின் நோக்கங்கள்				
தமிழ்ச் செவ்வியல் இலக்கியங்களையும் காப்பியங்களையும் மாணவர்கள் அறிந்துகொள்ளல்				
தமிழர் பேணி வளர்த்த அறம்சார் விழுமியங்களை மாணவர்கள் தம் வாழ்வில் பின்பற்றுதல்				
தமிழில் பக்திஇயக்கப் பங்களிப்பையும் பகுத்தறிவுச் சிந்தனை மரபையும் உணர்தல்				
மாணவர்கள் தம் எழுத்தாற்றலையும் மொழிப்புலமையையும் வளர்த்தெடுத்தல்				
போட்டித்தேர்வுகளை எதிர்கொள்ளும் வகையில் இலக்கணம், இலக்கியம் கற்றல்				

### அலகு I: தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்

(15 மணி நேரம்)

#### 1. இலக்கணம் :

- அ. தொல்காப்பியம், இறையனார் களவியல் உரை , நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை- நூல்கள்
- ஆ. மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்
  - வல்லினம் மிகும் இடங்கள்
  - வல்லினம் மிகா இடங்கள்
  - ஈரொற்று வரும் இடங்கள்
  - ஒரு, ஓர் வரும் இடங்கள்
  - அது, அஃது வரும் இடங்கள்
  - தான், தாம் வரும் இடங்கள்

**பயிற்சி :** வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு
3. அற இலக்கியம் - பதினெண்கீழ்க்கணக்கு நூல்கள்
4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்
5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

### அலகு II: சங்க இலக்கியம்

(15 மணி நேரம்)

#### எட்டுத்தொகை:

6. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்
7. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே
8. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல் )-வேட்கைப் பத்து
9. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி
10. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

#### பத்துப்பாட்டு:

11. முல்லைப்பாட்டு (முழுவதும்)



### அலகு III: அற இலக்கியம்

(15 மணி நேரம்)

12. திருக்குறள் -அறன் வலியுறுத்தல் அதிகாரம்
13. நாலடியார்-பாடல்: 131 (குஞ்சியழகம்)
14. நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப
15. பழமொழி நானூறு- தம் நடை நோக்கார்
16. இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

### அலகு IV: காப்பிய இலக்கியம்

(15 மணி நேரம்)

17. சிலப்பதிகாரம் – வழக்குரைகாதை
18. மணிமேகலை- பாத்திரம் பெற்ற காதை
19. பெரியபுராணம் - பூசலார் நாயனார்புராணம்
20. கம்பராமாயணம்- குகப் படலம்
21. சீறாப்புராணம் – மானுக்குப் பிணை நின்ற படலம்
22. இயேசு காவியம் -ஊதாரிப்பிள்ளை

### அலகு V: பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்

(15 மணி நேரம்)

#### 23. பக்தி இலக்கியம்:

- திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும்
- மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாஅழக நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை
- பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே
- பூதத்தாழ்வார்-அன்பே தகளியா
- பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன்
- ஆண்டாள் – திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)

#### 24. பகுத்தறிவு இலக்கியம் :

- திருமூலர் – திருமந்திரம் (270,271, 274, 275 285)
- பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து – எனத் தொடங்கும் பாடல் பா.எண்.279, 280)
- கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்)
- இராவண காவியம் – தாய்மொழிப் படலம் - 18. (ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார் வரை)

#### பாடநூல்

பொதுத்தமிழ்-1. (தமிழ் இலக்கிய வரலாறு-1), தமிழாய்வுத்துறை, தூய வளனார் தன்னாட்சிக் கல்லூரி, திருச்சிராப்பள்ளி, 2023

#### பார்வை நூல்கள்

1. வரதராசன்.மு. (2021) தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி.
2. விமலானந்தன். மது. ச. (2019). தமிழ் இலக்கிய வரலாறு, முல்லை நிலையம்.
3. தமிழண்ணல். (2022). புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, பாரி நிலையம்.
4. சிற்பி பாலசுப்பிரமணியன் & சேதுபதி.சொ. (2015). தமிழ் இலக்கிய வரலாறு, கவிதா வெளியீடு.
5. சிற்பி பாலசுப்பிரமணியம், & பத்மநாபன். நீல. (2013). புதிய தமிழ் இலக்கிய வரலாறு (3 தொகுதிகள்), சாகித்ய அக்காதெமி.
6. பெருமாள். அ.கா. (2014). தமிழ் இலக்கிய வரலாறு, சுதர்சன் பக்ஸ்.

7. ஏசுதாசன். ப.ச. (2015). தமிழ் இலக்கிய வரலாறு, நியூ செஞ்சுரி புக் ஹவுஸ்.
8. ஸ்ரீகுமார். எஸ். (2014). தமிழ் இலக்கிய வரலாறு, ஸ்ரீசெண்பகா பதிப்பகம்.
9. பாக்கியமேரி எஃப். (2022). வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, பூவேந்தன் பதிப்பகம்.
10. சுப்புரெட்டியார்.ந., (1980). தமிழ் பயிற்றும் முறை, மணிவாசகர் நூலகம்.

### Web Sources

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

சுற்பித்தல் முறை	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
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Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO1	சங்க இலக்கியங்கள்வழி பண்டைத்தமிழரின் வாழ்வியலையும் பண்பாட்டையும் அறிந்து கொள்வர்	K1
CO2	அற இலக்கியங்கள், காப்பியங்கள் வெளிப்படுத்தும் அறம்சார் விழுமியங்களைத் தம் வாழ்வில் பின்பற்றுவர்	K2
CO3	இலக்கணக் கோட்பாடுகளை இக்கால வாழ்வியலோடு பொருத்திப் பார்ப்பர்	K3
CO4	மொழியறிவோடு இலக்கியங்களைப் பகுத்தாராயும் திறன் பெறுவர்	K4
CO5	பக்தி இயக்கங்களின் செல்வாக்கையும், தமிழரின் பகுத்தறிவு மரபையும் மதிப்பிடுவர்	K5

Relationship Matrix											
Semester	Course code		Title of the Paper						Hours/Week		Credits
1	23UTA11GL01A		General Tamil – 1						5		3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO–1	1	2	3	2	2	3	3	2	2	2	2.2
CO–2	2	2	3	2	2	2	3	2	3	2	2.3
CO–3	1	2	2	3	2	2	2	3	3	3	2.3
CO–4	2	2	3	2	2	3	2	3	3	2	2.4
CO–5	3	1	2	2	2	2	3	2	3	3	2.3
Mean overall Score											2.3 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UFR11GL01	French - 1	5	3

Course Objectives
To identify the basic sentence structure of the French language.
To define and describe the various grammatical tenses and use them to communicate in French.
To examine the documents presented and discuss/reply to the questions asked.
To analyze and interpret expressions used to convey the cause, the effect, the purpose and the opposition in French.
To evaluate the grammatical nature of a given passage.

#### Unit I (15 hours)

1. Salut !
2. Enchanté

#### Unit II (15 hours)

3. J'adore

#### Unit III (15 hours)

4. Tu veux bien ?

#### Unit IV (15 hours)

5. On se voit quand ?

#### Unit V (15 hours)

6. Bonne idée

<b>Teaching Methodology</b>	Videos, Audios, PPT presentation, Role-play, Quiz
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#### Book for Study

Mérieux, R & Loiseau, Y. (2017). *Latitudes -1- (A1 /A2)*, méthode de français, Didier, (Units 1-6 only)

#### Books for Reference

1. Dauda, P, Giachino, L and Baracco, C. (2020). *Generation AI*. Didier, Paris.
2. Girardet, J and Pecheur, J. (2017). *Echo AI* (2<sup>nd</sup> ed.). CLE International.
3. Fournier, I. (2011). *Talk French*. Goyal Publishers.

## Websites and eLearning Sources

1. <https://www.wikihow.com/Pronounce-the-Letters-of-the-French-Alphabet>
2. <https://français.lingolia.com/en/grammar/tenses/le-present>
3. <https://www.lawlessfrench.com/grammar/articles/>
4. <https://www.frenchpod101.com/french-vocabulary-lists/10-lines-you-need-for-introducing-yourself>
5. <https://www.tolearnfrench.com/exercises/exercise-french-2/exercise-french-3295.php>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	recall the usage of grammatical tenses during conversations.	K1
CO2	apply the grammar rules in practice exercises	K3
CO3	explain the nuances in the usage of various grammatical tenses and their aspects	K2
CO4	demonstrate knowledge of various expressions used to express opinions, emotions, cause, effect, purpose and hypothesis in French	K4
CO5	communicate in French and summarize a given text	K5

Relationship Matrix												
Semester	Course code		Title of the Course								Hours	Credits
1	21UFR11GL01		French - 1								5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	1	3	1	3	3	2	3	2	2.4	
CO2	2	3	3	2	1	3	3	3	3	2	2.5	
CO3	1	3	2	1	2	2	2	2	3	2	2.0	
CO4	3	3	3	3	3	3	3	2	3	2	2.8	
CO5	3	3	3	3	2	3	3	3	3	2	2.8	
Mean overall Score											2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UHI11GL01	Hindi - 1	5	3

Course Objectives
To understand the basics of the Hindi Language.
To make the students familiar with the Hindi words.
To enable the students to develop their effective communicative skills in Hindi.
To introduce the socially relevant subjects in Modern Hindu Literature.
To empower the students with globally employable soft skills.

#### **Unit I: Buniyadi Hindi (15 Hours)**

1. Swar
2. Vyanjan
3. Barah Khadi
4. Shabd aur
5. Vakya Rachna

#### **Unit II: Hindi Shabdavali (15 Hours)**

6. Rishto ke Naam
7. Gharelu padartho ke Naam

#### **Unit III: Vyakaran (15 Hours)**

8. Sadharan Vakya aur Sangya
9. Sarvanam
10. Visheshan
11. Kriya aadi shabdo ka prayog

#### **Unit IV: Chote Gadyansh ka pattan (15 Hours)**

12. Bachom ki Kahaniyam
13. Patra-Patrikao mein Prakashit Gadyansho ka Pattan

#### **Unit V: Nibandh (15 Hours)**

14. Sant Tiruvalluvar
15. E.V.R Thandai Periyar
16. Naari Sashakthikaran
17. Paryavaran Sanrakshan
18. Vibhinna pratiyogi parikshao ke bare mein jaankari dena
19. Pratiyogi priksa par adharit nibandho dwara bhasha ki kshamta badhane vale prashikshan kary.

<b>Teaching Methodology</b>	Videos, PPT, Quiz, Group Discussion, Project Work.
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### Books for Study

1. *Prathamik Patya Pusthak* (2022). Dakshina Bharath Hindi Prachara Sabha, Chennai,
2. Chandran, R.M. (2017). *Concise Trilingual Dictionary*, Lotus Publications, Madurai.
3. Gupta, K.M. (2020). *Hindi Vyakaran*, Anand Prakashan, Kolkatta.
4. *Madyama Patya Pusthak* (2022). Dakshina Bharath Hindi Prachara Sabha, Chennai.

### Books for Reference

1. Abdul Kalam, A.P.J. (2020). *Mere sapnom ka Bharath*. Prabath Prakashan, Noida.
2. *Meri Pratham Hindi Sulekh Shabd Gyaan*, Wonder House Books, Noida.
3. Kumar, A. (2019). *Sampoorna Hindi Vyakaran our Rachana*. Lucent publisher.
4. *Adhunik Hindi Vyakaran our Rachana*. (2018). Bharati Bhavan Publishers & distributors.
5. Shukla, A.R. (2021). *Hindi Sahitya Ka Itihas..* Prabhat Prakashan.

### Websites and e-Learning Sources

1. <https://learningmole.com/hindi-alphabet-letters-pronunciation-guide/>
2. <https://www.careerpower.in/hindi-alphabet-varnamala.html>
3. <https://www.youtube.com/watch?v=b0UvXnIC8qc>
4. <https://www.importanceoflanguages.com/learn-hindi-language-guide/>
5. <https://parikshapoint.com/hindi-sahitya/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	match the sounds of Hindi letters with their written counterparts.	K1
CO2	infer the meaning of unknown words from the given context	K2
CO3	construct sentences in Hindi	K3
CO4	analyse stories and other passages	K4
CO5	interpret general essays given in competitive exams	K5

Relationship Matrix												
Semester	Course code	Title of the Course									Hours	Credits
1	23UHI11GL01	Hindi - 1									5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	2	2	1	3	3	3	1	3	2	2.3	
CO2	2	3	2	3	1	2	3	3	3	2	2.4	
CO3	3	2	2	2	1	3	2	3	2	3	2.3	
CO4	3	1	2	3	2	3	2	3	3	2	2.4	
CO5	2	3	3	2	3	2	3	3	1	3	2.5	
Mean overall Score											2.38 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23USA11GL01	Sanskrit- 1	5	3

Course Objectives
To help students learn the Sanskrit alphabet.
To understand Sanskrit grammar and <i>sabdas</i> .
To have an idea of the epics.
To closely understand the literary works in Sanskrit with special reference to <i>Pancamahakavyas</i> .
To understand the <i>Raghuvasa Mahakava</i> and <i>Kalidasa</i> .

**Unit I: Introduction to Sanskrit (15 Hours)**

**(Alphabet, Two letter words and three letter words) Grammar**

*ākārāntaḥpumliṅgaḥśabda-s* - 1. बाल (*Bāla*) and

2. देव (*Deva*) *ākārāntaḥstrīliṅgaḥśabda-s* - 1. बाला (*Bālā*) and

2. लता (*Latā*) *ākārāntaḥnapuṃsakaliṅgaḥśabda-s* - 1. फल (*Phala*) and 2. वन (*Vana*)

**Unit II: Introduction to *Rāmāyana*, *Kālidāsa* and his poetic works (15 Hours)**

*Raghuvaṃśa* (Canto I) Verses 1-15

**Unit III: Introduction to the Works of *Bhāravi* (15 Hours)**

*Raghuvaṃśa* (canto I) Verses 16-30

**Unit IV: Introduction to the works of *ŚrīHarṣa* (15 Hours)**

*Raghuvaṃśa* (Canto I) Verses 31-45

**Unit V: Grammar (15 Hours)**

Conjugations -*Laṭlakāra-s* – (Present tense)

(i) गच्छत (*Gacchati*)

(ii) ततष्ठत (*Tiṣṭhati*)

(iii) पठत (*Paṭhati*)

(iv) नृत्यत (*Nṛtyati*)

(v) कुप्यत (*Kupyati*)

(vi) कथयत (*Kathayati*) गणयत (*Gaṇayati*)

(viii) अतत (*Asti*)

(ix) करोत (*Karoti*)

(x) शृणोत (*Śṛṇoti*) Indeclinables (*Avyayaani*) - अतप (*api*), कदा (*kadā*), च (*ca*), अद्य (*adya*), तवना (*vinā*), सह (*saha*), तत्र (*tatra*), ककम् (kim), यकद (*yadi*) - तर्हि (*tarhi*), यथे



(yathā) - तथैव (tathā) Prefixes (Upasargas) - आङ् (āñ), तव (vi), पर (pari), अनु (anu), अति (adhi), उत् (ut), प्रत (prati), उप (upa), प्र (pra) तन् (nir)

Teaching Methodology	Videos, PPT, demonstration.
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### Book for Study

Murugan, C., et al. (eds.). (2022) *Kalasala-Samskrita-Sukhabodhini-I* (For Undergraduate Foundation Course). University of Madras.

### Book for Reference

Vadhyar, R. S. (2017). *Sabdha Manthari*. Vadhyar & Sons.

### Websites and e-Learning Sources

1. <https://www.arlingtoncenter.org/Sanskrit%20Alphabet.pdf>
2. <https://courses.lumenlearning.com/suny-hccc-worldcivilization/chapter/sanskrit/>
3. [https://www.newworldencyclopedia.org/entry/Sanskrit\\_literature](https://www.newworldencyclopedia.org/entry/Sanskrit_literature)
4. <https://archive.org/details/AShortHistoryOfsanskritLiterature>
5. [https://archive.org/details/raghuvamsha\\_with\\_sanjivini\\_edited\\_by\\_mr\\_kale](https://archive.org/details/raghuvamsha_with_sanjivini_edited_by_mr_kale)

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	remember the usage of grammatical tenses in constructing sentences in dialogue.	K1
CO2	apply the rules of usage in practice exercises and spot the errors	K2
CO3	explain the nuances in the usage of various grammatical tenses and aspects	K3
CO4	demonstrate knowledge of various expressions of opinion, emotions, cause, effect, purpose, and hypothesis in Sanskrit	K4
CO5	communicate in Sanskrit and summarize a given text	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23USA11GL01		Sanskrit - 1							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	3	2	3	1	3	2	3	2	2	2.2
CO2	2	3	2	3	1	2	2	3	2	3	2.3
CO3	3	2	2	2	2	2	3	2	3	2	2.3
CO4	3	2	3	2	2	3	3	2	3	2	2.3
CO5	3	2	3	3	2	2	3	2	3	3	2.6
Mean overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UEN12GE01	General English - 1	5	3
<b>Course Objectives</b>				
To enable learners to acquire self awareness and positive thinking required in various life situations				
To help them acquire the attribute of empathy				
To assist them in acquiring creative and critical thinking abilities				
To enable them to learn the basic grammar				
To assist them in developing LSRW skills				

### **UNIT I: Self-awareness ELF-A (WHO) & Positive Thinking (UNICEF) (15 Hours)**

#### **Life Story**

- Chapter 1 from Malala Yousafzai, I am Malala
- An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K. Gandhi

#### **Poem**

- Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore
- Love Cycle – Chinua Achebe

### **UNIT II: Empathy (15 Hours)**

#### **Poem**

- Nine Gold Medals – David Roth
- Alice Fell or poverty – William Wordsworth

#### **Short Story**

- The School for Sympathy – E.V. Lucas
- Barn Burning – William Faulkner

### **UNIT III: Parts of Speech (15 Hours)**

- Articles
- Noun
- Pronoun
- Verb
- Adverb
- Adjective
- Preposition

### **UNIT IV: Critical & Creative Thinking. (15 Hours)**

#### **Poem**

- The Things That Haven't Been Done Before – Edgar Guest
- Stopping by the Woods on a Snowy Evening – Robert Frost

#### **Readers Theatre**

- The Magic Brocade – A Tale of China

19. Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)

### Unit V: Paragraph and Essay Writing

(15 Hours)

20. Descriptive

21. Expository

22. Persuasive

23. Narrative

24. Reading Comprehension

Teaching Methodology	Interactive methods, and multimedia presentations
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### Books for Study

1. Yousafzai, M. (2013). *I am Malala, Little*. Brown and Company.
2. Gandhi, M. K. (2011). *An Autobiography or The Story of My Experiments with Truth (Chapter – I)*. Rupa Publications.
3. Tagore, R. (1913). *"Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali*. MacMillan.
4. Shepard, A. (2017). *Stories on Stage*. Shepard Publications.

### Books for Reference

1. Krishnasamy. N. (1975). *Modern English: A Book of Grammar, Usage and Composition*. Macmillan.
2. Nesfield, J. C. (2019). *English Grammar Composition and Usage*. Macmillan.

### Web Resources

1. <https://archive.org/details/i-am-malala>
2. <https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx>
3. <https://www.poetryfoundation.org/poems/45668/gitanjali-35>
4. <https://amzn.eu/d/9rVzINv>
5. <https://archive.org/details/in.ernet.dli.2015.44179>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Levels)
	On successful completion of this course, students will be able to	
CO1	discover self awareness and positive thinking required in various life situations	K1
CO2	classify the attributes of empathy	K2
CO3	apply creative and critical thinking skills	K3
CO4	focus on grammar for functional purposes	K4
CO5	integrate the LSRW skills for effective communication	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UEN12GE01		General English - 1							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	2	3	3	3	3	3	2.5
CO3	3	3	3	2	3	3	3	3	3	2	2.8
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3	2.8
Mean overall Score											2.82 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO13CC01	Core Paper – 1: Financial Accounting - 1	5	5

Course Objectives
To understand the basic accounting concepts and standards.
To know the basis for doing accounts in different methods.
To familiarize with the accounting treatment towards receipts, expenses and depreciation.
To learn the methods of calculating profit and loss towards various types of accounts.
To gain knowledge on the accounting treatment in different types of accounts.

#### **UNIT-I: Fundamentals of Financial Accounting (15 Hours)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal-Ledger Accounts– Subsidiary Books — Trial Balance -Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

#### **UNIT-II: Final Accounts (15 Hours)**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

#### **UNIT-III: Depreciation and Bills of Exchange (15 Hours)**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

#### **UNIT-IV: Accounting from Incomplete Records (15 Hours)**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.

#### **UNIT-V: Royalty and Insurance of Claims (15 Hours)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs and Demonstration
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**Books for Study**

1. Jain, S. P., & Narang. K. L. (2022). Financial accounting- I. Kalyani Publishers.
2. Maheshwari, S. N (2023). Financial accounting. Vikas Publications.
3. Grewal, S. & Gupta. (2022). Advanced accounts - Volume 1. S. Chand & Sons.
4. Radhaswamy., & Gupta, R. L. (2021). Advanced accounting. Sultan Chand.
5. Gupta, R. L. & Gupta, V. K. (2022). Financial accounting. Sultan Chand.

**Books for Reference**

1. Arulanandan., & Raman. (2019). Advanced accountancy. Himalaya Publications.
2. Tulsian., (2022). Advanced accounting. Tata McGraw Hill.
3. Charumathi., & Vinayagam. (2020). Financial accounting (Latest Edition). S.Chand and Sons.
4. Goyal., & Tiwari, (2020). Financial Accounting (Latest Edition). Taxmann Publications.
5. Anthony, R. A., Hawkins, D., & Merchant, K. A. (2020). Accounting: Text and Cases (Latest Edition). McGraw-Hill Education.

**Web Sources**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>





Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO13CCO2	Core Course - 2: Principles of Management	5	5

Course Objectives
To understand the basic management concepts and functions of Management
To know the various techniques of Management
To familiarize with the concepts of organisation and organisational structure
To gain knowledge about the various components of management functions
To enable the students in understanding the systems in organisation and management

### **UNIT I: Introduction to Management (15 Hours)**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

### **UNIT II: Planning (15 Hours)**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

### **UNIT III: Organizing (15 Hours)**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

### **UNIT IV: Staffing (15 Hours)**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

### **UNIT V: Directing (15 Hours)**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to overcome the Barriers. Leadership – Nature - Types and Theories of Leadership

– Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders- Supervision. Co-ordination and Control: Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Group Discussion and Case Analysis
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### **Books for Study**

1. Gupta. C. B. (2012). *Principles of management*, S. Chand & Sons Co. Ltd.
2. Pagare, D. (2018). *Principles of management*. India: Sultan Chand & Sons.
3. Tripathi, P.C. & Reddy P. N. (2012). *Principles of management*. Tata McGraw Hill.
4. Prasad, L.M. (2020). *Principles of management*, S. Chand & Sons Co. Ltd.
5. Sharma, R. K., Gupta, S. K. & Sharma, R. (2020). *Business management*. Kalyani Publishers.

### **Books for Reference**

1. Sundhar, K. (2014). *Principles Of Management*, Vijay Nichole Imprints Limited.
2. Koontz, H., O'Donnell, C., Weihrich, H. (2014). *Essentials of Management*. McGraw-Hill.
3. Griffin, R. W. (2016). *Management*. Cengage Learning.
4. Mintzberg, H. (2012). *The Nature of Managerial Work*. HarperCollins.
5. Eccles, R. G., Nohria, N., Berkley, J. D. (2003). *Beyond the Hype: Rediscovering the Essence of Management*. Beard Books.

### **Web Sources:**

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO13ACO1A	Allied Course - 1: Business Communication	5	3

Course Objectives
To enable the students to know about the principles, objectives and importance of communication in commerce and trade
To develop the students to understand the need and importance of communication
To make the students aware about various types of business correspondence
To develop the students to write and communicate effectively
To enable the learners to update with various types of communication for effective organisation

#### **UNIT I: Introduction to Business Communication (12 Hours)**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

#### **UNIT II: Trade Enquiries (12 Hours)**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

#### **UNIT III: Banking Correspondence (12 Hours)**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

#### **UNIT IV: Secretarial Correspondence (12 Hours)**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

#### **UNIT V: Application Letters (12 Hours)**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO13ACO1B	Allied Course - 1: Indian Economic Development	4	3

Course Objectives
To understand the concepts of Economic growth and development
To know the features and factors affecting economic development
To gain understanding about the calculation of national income for economic development
To examine the role of public finance in economic development
To understand the causes for flow economic growth and to explore reasons

#### **UNIT I: Economic Development and Growth (12 Hours)**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

#### **UNIT II: Economic Development (12 Hours)**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition Human Resource Development and Economic Development

#### **UNIT III: National Income (12 Hours)**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial contribution to National Income. National Income and Economic Welfare

#### **UNIT IV: Public Finance (12 Hours)**

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue- Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

#### **UNIT V: Money Supply (12 Hours)**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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### Books for Study

1. Datt, R., Sundharam, K. P. M., Sundharam, K. P. (1990). *Indian economy*. S. Chand.
2. Puri, V. K., & Mishra, S. K. (2015). *Indian economy*. Himalaya Publishing house.
3. Singh, R. (2023). *Indian economy*. McGraw Hill.
4. Singhania, N. (2023). *Indian economy*. McGraw Hill.
5. Verma, S. (2020). *The Indian economy*. uUnique publication.

### Books for Reference

1. Ghatak, S. (1995). *Introduction to development economics*. Routledge.
2. Chakravarty, S. (1987). *Development planning: the Indian experience*. Clarendon Press.
3. Singh, R. (2023). *Indian Economy*. McGraw Hill.
4. Meier, G. M. (1984). *Leading issues in economic development*. Oxford University Press.
5. Todaro, M. P. (1985). *Economic development in the third world*. Orient Longman.

### Web Sources

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

ourse Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to	
CO1	elaborate the role of State and Market in Economic Development	K1
CO2	explain the Sectorial contribution to National Income and Economic Development	K2
CO3	illustrate and Compare National Income at constant and current prices to know its importance	K3
CO4	describe the canons of public expenditure towards economic growth	K4
CO5	understand the theories of money and supply to facilitate growth in the economy	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UCO13ACO1B		Allied Course - 1:Indian Economic Development							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	1	3	1	2	2	2	2.2
CO2	2	1	2	3	2	3	1	2	2	2	2.0
CO3	3	2	3	2	2	3	3	1	3	2	2.4
CO4	3	2	2	1	3	3	3	1	1	3	2.2
CO5	2	1	2	2	3	3	3	2	2	2	2.2
Mean overall Score											2.2 (High)



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO13ACO1C	Allied Course - 1: Business Economics	4	3

Course Objectives
To understand the approaches to economic analysis
To know the various determinants of economic activities
To gain knowledge on concept and features of economy and business economics
To learn the laws of variable proportions, demand, supply and its importance
To enable the students to understand the objectives and importance of various policies for economic growth

#### **UNIT I: Introduction to Economics (12 Hours)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle-Inflation, Depression, Recession, Recovery, Reflation and Deflation.

#### **UNIT II: Demand & Supply Functions (12 Hours)**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

#### **UNIT III: Consumer Behaviour (12 Hours)**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

#### **UNIT IV: Theory of Production (12 Hours)**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

**UNIT V: Product Pricing****(12 Hours)**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
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**Books for Study**

1. Ahuja, H. L. (2017). *Business economics*. S Chand & Company Limited.
2. Chaudhary, C. M. (n.d). *Business economics*. RBSA Publishers.
3. Aryamala. T. (n.d). *Business economics*. Vijay Nicole.
4. Jain, T. R. (2006). *Business economics*, Global Publication Pvt. Ltd
5. Mithani D. M. (2022). *Business economics*. Himalaya Publishing House.

**Books for Reference**

1. Shankaran, S. (1999). *Business economics*. Margham Publications
2. Mehta, P. L. (2007). *Managerial economics analysis, problems and cases*. Sultan Chand.
3. Mitchelson, P., Mann, A. G. (1995). *Economics for business*. Thomas Nelson Australia.
4. Singh, R., & Vinaykumar (2021). *Business economics*, Thakur Publication Pvt.Ltd.
5. Saluram & Jindal, P. (2022). *Business economics*. CA Foundation Study material.

**Web Sources**

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO14FCO1	Foundation Course: Basics of Commerce	2	2

Course Objectives
To understand the nature and purpose of business
To familiarize with the forms of business
To know the corporate form of Business Enterprises
To learn the types of banks and insurance
To gain knowledge on the Investment Avenue

### **UNIT I: Business and Industries (6 Hours)**

Business–Meaning - Objectives - Characteristics; Industry – Meaning – Different types of Industries; Commerce – Meaning – Activities of Commerce: Trade (Domestic Trade and International Trade), Transportation, Banking, Insurance, Warehousing, Communication and Advertisement and Promotion.

### **UNIT II: Forms of Business (6 Hours)**

Sole proprietorship, Joint Hindu Family, Partnership firms: Features- Partnership Deed - Kinds of Partnership

### **UNIT III: Kinds of Business (6 Hours)**

Corporate form of Business Enterprises: Joint Stock Companies: Types, Features, Memorandum of Association – Articles of Association – Board of Directors, Cooperative Societies: Features, Foreign Companies – Multi National Corporations.

### **UNIT IV: Banking System (6 Hours)**

Types of Banks; Electronic and Non Electronic Payment methods Insurance: Types of Insurance: General Insurance and Its features, Life Insurance and its features.

### **Unit V: Investment Avenues (6 Hours)**

Shares – Participatory Notes – Mutual Funds – Derivatives -Bonds – Treasury Bills – Commercial Papers -Deposits -Stock Market and its functions.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Seminar, Group Work and Assignment
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## Books for Study

1. Bhushan, Y. K. (2018). *Fundamentals of business organisation and management*. Sultan Chand & Sons.
2. Shukla, M. C. (2016). *Business organization and management*. S. Chand & Co ltd.
3. Pagare D. (2017). *Business management*. Sultan Chand & Sons.

## Books for References

1. Saha, T. R. (2017). Business organization. Tata McGraw-Hill.
2. Prasad, L. M. (2017). *Principles & practice of management*. Sultan Chand & Sons.
3. Peter, D. F. (2017). *Practice of management*. Harper Collins Publishers of India Ltd.

## Web Sources

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to	
CO1	remember the concept of business and different types of industries	K1
CO2	understand the various forms of business	K2
CO3	gain ability to prepare AOA and MOA	K3
CO4	evaluate the Banking system and structure of Insurance company	K4
CO5	discuss the availability of investment opportunity in share market	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UCO14FCO1		Foundation Course: Basics of Commerce							2	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	3	2	2	2	2	2.5
CO2	2	2	2	3	3	2	2	2	2	2	2.2
CO3	3	3	2	2	3	3	2	2	1	2	2.3
CO4	3	3	2	2	3	2	3	2	2	2	2.4
CO5	3	3	1	3	3	2	3	3	2	2	2.5
Mean overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO14SEO1A	Skill Enhancement Course - 1(Non Major Elective): Introduction to Accounting	2	2

Course Objectives
To understand the basic accounting concepts and principles
To familiarize the accounting treatment with different subsidiary books
To learn the methods of journalising and posting the transactions
To know the basis for calculating business profits through financial statements
To gain knowledge on the accounting treatment with tally prime

#### **UNIT I: Introduction to Accounting (6 Hours)**

Accounting and Bookkeeping – Concepts – Conventions – Principles – Uses – Accounts: Meaning and types: Golden Rules – Recording Transactions in Journal.

#### **UNIT II: Subsidiary books (6 Hours)**

Cash books-Purchase and Sales Day books- Return books-Petty Cash

#### **UNIT III: Accounting Statements (6 Hours)**

Ledger - Posting – balancing, Trial Balance: Different forms of Trial Balance

#### **UNIT IV: Financial Statements (6 Hours)**

Profit and Loss A/c, Balance Sheet

#### **UNIT V: Basis of Computerised Accounting (TallyPrime) (6 Hours)**

Creation, Alteration and Deletion of companies – Groups – Ledgers – Accounting Vouchers- Creation of Accounting Vouchers.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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#### **Books for Study**

1. Jain, S. P., & Narang. K. L. (2022). Financial accounting- I. Kalyani Publishers.
2. Maheshwari, S. N (2023). Financial accounting. Vikas Publications.
3. Grewal, S. & Gupta. (2022). Advanced accounts - Volume 1. S. Chand & Sons.
4. Radhaswamy., & Gupta, R. L. (2021). Advanced accounting. Sultan Chand.
5. Gupta, R. L. & Gupta, V. K. (2022). Financial accounting. Sultan Chand.

## Books for Reference

1. Arulanandan., & Raman. (2019). Advanced accountancy. Himalaya Publications.
2. Tulsian., (2022). Advanced accounting. Tata McGraw Hill.
3. Charumathi., & Vinayagam. (2020). Financial accounting (Latest Edition). S.Chand and Sons.
4. Goyal., & Tiwari, (2020). Financial Accounting (Latest Edition). Taxmann Publications.
5. Anthony, R. A., Hawkins, D., & Merchant, K. A. (2020). Accounting: Text and Cases (Latest Edition). McGraw-Hill Education.

## Web Sources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to:	
CO1	familiarise with the fundamental concepts and conventions of financial accounting.	K1
CO2	prepare the subsidiary books, journalizing and posting the financial transactions.	K2
CO3	develop analytical skills in the accounting equation, and preparation of trial balance in different forms and suspense accounts.	K3
CO4	prepare financial statements in accordance with Generally Accepted Accounting principles.	K4
CO5	describe the concepts of tally prime and creation of company with groups and preparation of accounting vouchers.	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UCO14SEO1A		Skill Enhancement Course - 1(Non Major Elective): Introduction to Accounting							2	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	3	2	2	2	2	2.5
CO2	2	2	2	3	3	2	3	3	3	2	2.5
CO3	3	3	2	2	3	3	2	2	3	2	2.5
CO4	3	3	2	2	3	2	3	2	2	2	2.4
CO5	3	3	1	3	3	2	3	3	2	2	2.5
Mean overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UCO14SEO1B	<b>Skill Enhancement Course - 1(Non Major Elective):</b> Consumer Protection and Rights	2	2

Course Objectives
To identify the importance of consumer protection act
To understand the functions of consumer council in India
To learn the rights available to consumers under consumer protection act
To analyse the genesis of consumer protection laws in India
To evaluate the consumer movements and their activities of protecting consumer rights

#### **UNIT I: Introduction to consumer and Consumer Protection (6 Hours)**

Concept of Consumer, Types of Consumers, Need for Consumer Protection (Legal and Voluntary) and Caveat Emptor.

#### **UNIT II: Consumer Protection in India (6 Hours)**

Basic Provisions of Consumer Protection Act 2019, Salient features (latest amendments) Consumer buying motives and Concept of consumer Sovereignty.

#### **UNIT III: Genesis of Consumer Rights (6 Hours)**

1. Right to Safety 2. Right to be Informed 3. Right to Choose 4. Right to fair hearing 5. Right to Redress, Need for Consumer Protection - Restrictive and Unfair Trade Practices.

#### **UNIT IV: National and State Consumer Protection Council (6 Hours)**

District forum, State Commission and National Commission – their functions, powers and jurisdictions. Ground of Filing Complaints and relief available.

#### **UNIT V: Recent Development in Consumer Protection Movement in India (6 Hours)**

Voluntary Consumer Organizations – Formation and Registration, Consumer Awareness, Role of Media and Government towards Consumer Protection.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Field Visit and Case Analysis
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#### **Books for Study**

1. Arora, R. (2005). *Consumer grievances redressal (Latest edition)*l Manak Publications. Pvt Ltd.
2. Saraf, D. N. (1990). *Law of Consumer Protection in India*. N. P. Tripathi.



## Books for Reference

1. Agarwal, V. K. (2021). *Consumer protection*. Bharat Law House.
2. Vukowich, W. T. (2002). *Consumer protection in the 21st century: A global perspective*. Netherlands: Transnational Publishers.

## Web Sources

1. <https://consumeraffairs.nic.in/organisation-and-units/division/consumer-protection-unit/consumer-rights>
2. <https://cleartax.in/s/consumer-rights-and-responsibilities>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to:	
CO1	explain the needs of consumer protection act	K1
CO2	understand the rights and responsibilities of consumers	K2
CO3	apply the existing laws and regulations in to practice	K3
CO4	examine the threats and challenges encountered by consumers	K4
CO5	frame solutions on consumer exploitation	K5

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UCO14SEO1B		Skill Enhancement Course - 1(Non Major Elective): Consumer Protection and Rights							2	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	3	2	2	2	2	2.5
CO2	2	2	2	3	3	2	2	2	2	2	2.2
CO3	3	3	2	2	3	3	2	2	1	2	2.3
CO4	3	3	2	2	3	2	3	2	2	2	2.4
CO5	3	3	1	3	3	2	3	3	2	2	2.5
Mean overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23UHE14VE01	Value Education - 1: Essentials of Humanity	2	1

Course Objectives
To identify one's own potentials, strengths and weaknesses
To identify various challenges (physical, emotional, and social) in adolescence
To consciously overcome one's challenges and move towards self-esteem
To maximize one's own potential in enabling a holistic development
To assimilate human values comprehensively

### UNIT I: Principles of Value Education

Introduction to values - Characteristics and Roots of Values - Value Education & Value Clarification  
- Moral Characters - Kinds of Values - Objectives of Values

### UNIT II: Development of Human Personality

Personality: Introduction, Theories, Integration & Factors influencing the development of personality - SEL Series - Discovering self - Defence Mechanism Power of positive thinking - Why worry?

### UNIT III: The Dimensions of Human Development

Areas of Development: Physical, Intellectual, Emotional, Social Development, Moral & Spiritual development

### UNIT IV: Responsible Parenthood

Human Sexuality - Marriage and Family - Sex and Love - Characteristics of Responsible parent - Causes of Marriage disharmony - Art of wise parenting

### UNIT V: Gender Equality and Empowerment

Historical perspective - Women in Independence struggle - Women in Independent India - Education & Economic development - Crimes against Women - Women rights - Time-line of Women achievements in India

Teaching Methodology	
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Department of Human Excellence. (2021). *Essentials of Humanity*. St. Joseph's College.

1. Xavier, A. (2012). *You Shall Overcome*, (6th ed.). ICRDE Publication.
2. Alex, K. (2009). *Soft Skills*. S. Chand.
3. Kalam, A.A. P. J. (2012). *You Are Unique*. Punya Publishing.

1. <http://livingvalues.net>. Accessed 05 March 2021.
2. <http://www.apa.org/topics/personality#>. Accessed 05 March 2021.
3. <http://www.peacecorps.gov/educators/resources/global-issues-gender-equaligy-and-womens-empowerment/>. Accessed 05 March 2021.

Relationship Matrix											
Semester	Course code		Title of the Course							Hours	Credits
1	23UHE14VE01		Value Education - 1: Essentials of Humanity							2	1
Course Outcomes	Programme Outcomes(POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	2	3	3	
CO2	3	2	2	3	3	2	3	3	2	2	
CO3	2	3	3	3	2	3	3	3	3	3	
Mean overalls core											

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UTA21GL02	General Tamil - 2	4	3

கற்றலின் நோக்கங்கள்				
தமிழ் இலக்கிய வரலாற்றை அறிதல்.				
எழுத்து, சொல் இலக்கணங்களின் அடிப்படைகளைக் கண்டறிதல்.				
அயலகக் கவிதை வடிவங்களை விளங்கிக் கொள்ளுதல்.				
மொழிபெயர்ப்புக் கவிதைகளின் வாயிலாக மொழிபெயர்ப்புத் திறனை வளர்த்தெடுத்தல்.				
போட்டித் தேர்வுகளை எதிர்கொள்வதற்கான இலக்கண அறிவு பெறுதல்.				

#### அலகு - 1

(12 மணிநேரம்)

பாரதியார் கவிதைகள் – குயில்பாட்டு ( குயில் தன் பூர்வ ஜென்மக் கதை உரைத்தல் )  
பாரதிதாசன் கவிதைகள் – சஞ்சீவி பர்வதத்தின் சாரல்  
நற்றமிழ்க்கோவை – முதல் மூன்று கட்டுரைகள்

#### அலகு - 2

(12 மணிநேரம்)

வெ. இராமலிங்கனார் – சொல், தமிழன் இதயம்  
முடியரசனார் – உயிர் வெல்லமோ, மனத்தூய்மை  
பெருஞ்சித்திரனார் – அஞ்சாதீர், மொழி, இனம், நாடு  
பட்டுக்கோட்டை கலியாண சுந்தரனார் – வருங்காலம் உண்டு, உழைக்காமல் சேர்க்கும் பணம்  
இலக்கணம் – எழுத்து  
இலக்கிய வரலாறு – புதுக்கவிதை, தமிழில் புதிய கவிதை வடிவங்கள்

#### அலகு-3

(12மணி நேரம்)

சுரதா - நல்ல தீர்ப்பு  
கண்ணதாசன் - ஒரு பானையின் கதை  
அப்துல் ரகுமான்- வீடு  
மேத்தா - ஒரேகுரல்  
இலக்கிய வரலாறு – தமிழ்ச்சிறுகதைகள், இருபதாம் நூற்றாண்டு உரைநடை வளர்ச்சி  
சிறுகதை – முதல் மூன்று சிறுகதைகள்

#### அலகு - 4

(12 மணிநேரம்)

அரசியல் கவிதைகள்  
ஈரோடு தமிழன்பன்- அகல் விளக்காக இரு  
ஆதவன் தீட்சண்யா- இன்னும் இருக்கும் சுவர்களின் பொருட்டு  
சுகிர்தராணி- என் கண்மணியே இசைப்பிரியா  
சக்தி ஜோதி – யுகாந்திர உறக்கம்  
பழநி பாரதி- வெள்ளைக்காகிதம்  
லிவிங்ஸ்மைல் வித்யா – நினைவில் பால்யம் அழுத்தம்  
இலக்கணம் - சொல்

#### அலகு - 5

(12 மணிநேரம்)

அயலகக் கவிதைகள்  
ஓசேரிசால் (தமிழில் நெய்தல்) - விடைகொடு எந்தாய் மண்ணே  
ஹைபுன் கவிதைகள்  
சிறுகதை – நான்கு முதல் ஆறு சிறுகதைகள்  
நற்றமிழ்க் கோவை – நான்கு முதல்ஆறு கட்டுரைகள்

கற்பித்தல் முறை (Teaching Methodology)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
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**பாடநூல்கள்**

1. தமிழாய்வுத்துறை (2023). பொதுத்தமிழ் -2, தூய வளனார் தன்னாட்சிக் கல்லூரி.
2. தமிழாய்வுத்துறை (2021). நற்றமிழ்க் கோவை, தூய வளனார் தன்னாட்சிக் கல்லூரி.

## Websites and eLearning Sources

1. <https://www.chennaiilibrary.com/bharathiyar/kuyilpattu.html>
2. [www.tamildigitallibrary.in](http://www.tamildigitallibrary.in)
3. <https://eluthu.com/kavithai>
4. [https://podhutamizh.blogspot.com/2017/09/blog-post\\_42.html](https://podhutamizh.blogspot.com/2017/09/blog-post_42.html)
5. <https://thamizhsudar.com>
6. <https://ta.wikipedia.org/wiki>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels ( K - Level)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO1	தமிழ் இலக்கிய நூல்கள் பற்றிய அறிவைப் பெறுவார்.	K1
CO2	தமிழ் இலக்கண வளர்ச்சியைப் புரிந்து கொள்வார்.	K2
CO3	பிழையின்றி எழுதும் திறன் பெறுவதோடு கற்றல் திறனையும் வளர்த்துக்கொள்வார்.	K3
CO4	பிற கவிதை வடிவங்களைக் கையாளும் திறன் பெறுவார்.	K4
CO5	போட்டித் தேர்வுகளை எதிர்கொள்ளும் திறனைப் பெறுவார்.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
2	23UTA21GL02		General Tamil - 2						4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	1	2	2	3	3	3	2	3	2	2.3
CO2	2	1	2	2	2	3	2	2	2	2	2.0
CO3	2	1	2	2	3	3	3	2	3	2	2.3
CO4	1	2	1	2	2	3	2	2	3	2	2.0
CO5	1	1	2	2	3	3	3	2	3	2	2.2
Mean Overall Score											2.16 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UFR21GL02	French - 2	4	3

Course Objectives
To construct simple phrases with pronominal verbs
To apply the different types of articles
To understand the usage of pronouns
To analyse the French culture through French culinary art
To evaluate and compare the French fashion in current scenario

#### UNIT I: (12 Hours)

- TITRE: Les Loisirs
- GRAMMAIRE : les adjectifs interrogatifs, les nombres ordinaux, les verbes pronominaux
- LEXIQUE : les différentes activités quotidiennes, les loisirs, les activités quotidiennes, les matières
- PRODUCTION ORALE : parler sur votre passe-temps
- PRODUCTION ECRITE : décrire sa journée

#### UNIT II: (12 Hours)

- TITRE: La routine
- GRAMMAIRE : les pronoms personnels COD, les verbes du premier groupe en e/er/eler/eter, le verbe prendre
- LEXIQUE : exprimer ses goûts et ses préférences, le temps, l'heure, la fréquence
- PRODUCTION ORALE : savoir comment dire l'heure
- PRODUCTION ECRITE : écrire vos préférences en quelques lignes

#### UNIT III: (12 Hours)

- TITRE: Où Faire Ses Courses?
- GRAMMAIRE : les articles partitifs, le pronom en (la quantité), très ou beaucoup
- LEXIQUE : inviter et répondre à une invitation, les commerces et les commerçants, demander et dire le prix, les quantités
- PRODUCTION ORALE : faire des courses pour une soirée
- PRODUCTION ECRITE : écrire un message en acceptant l'invitation

#### UNIT IV: (12 Hours)

- TITRE: Découvrez et Dégustez
- GRAMMAIRE : l'impératif, il faut, les verbes devoir, pouvoir, savoir, vouloir
- LEXIQUE : Commander et commenter sur un plat de la carte, les aliments, les services, les moyens de paiement
- PRODUCTION ORALE : Jeu de rôle – au restaurant (entre vous et le garçon)
- PRODUCTION ECRITE : faire une comparaison avec la carte française et indienne

#### UNIT V: (12 Hours)

- TITRE: Tout le monde s'amuse/ les ados au quotidien
- GRAMMAIRE : les adjectifs démonstratifs, le pronom indéfini on, le futur proche, le passé composé, les verbes en –yer, voir et sortir
- LEXIQUE : connaître les marques connues sur les vêtements, les sorties, situer dans le temps, les vêtements et les accessoires

- PRODUCTION ORALE : décrire une tenue
- PRODUCTION ECRITE : écrire une lettre amicale, une carte postale

<b>Teaching Methodology</b>	Chalk and talk, visual cues like flashcards, one to one conversation
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### Book for Study

1. Dauda, P., Giachino, L. & Baracco, C. (2016). *Generation AI*. Didier.

## Books for Reference

1. Girardet, J. & Pecheur, J. (2017). *Echo AI*. CLE International, (2nd Ed.).
2. Mérieux, R. & Loiseau, Y. (2012). *Latitudes AI*. Didier.
3. Fournier, I. (2011). *Talk French*. Goyal Publishers.

## Websites and eLearning Sources

1. <https://www.frenchtoday.com/blog/french-verb-conjugation/french-reflexive-verbs-list-exercises/>
2. <https://www.fluentu.com/blog/french/french-subject-pronouns/>
3. <https://grammarist.com/french/french-partitive-article/>
4. <https://www.talkinfrench.com/guide-french-food-habits/>
5. <https://www.fluentu.com/blog/french/talking-about-clothes-in-french/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels ( K - Levels)
	On successful completion of this course, students will be able to	
CO1	Relate pronominal verbs in expressing one's day today activity	K1
CO2	compare the different types of articles – article partitif and contracte	K2
CO3	construct texts using pronouns – passages and dialogues	K3
CO4	discover the food habits of the French culture	K4
CO5	appraise the French fashion	K5

Relationship Matrix											
Semester	Course Code			Title of the Course					Hours	Credits	
2	23UFR21GL02			French - 2					4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	1	3	1	2	2	2	2.2
CO2	2	1	2	3	2	3	1	2	2	2	2.0
CO3	3	2	3	2	2	3	3	1	3	2	2.4
CO4	3	2	2	1	3	3	3	1	1	3	2.2
CO5	2	1	2	2	3	3	3	2	2	2	2.2
Mean Overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UHI21GL02	HINDI - 2	4	3

Course Objectives
To understand the basics of Hindi Language
To make the students to be familiar with the Hindi words
To enable the students to develop their effective communicative skills in Hindi
To introduce the socially relevant subjects in Modern Hindi Literature
To empower the students with globally employable soft skills

**UNIT I: (12 Hours)**

- Kafan
- Letter Writing - Chutti Patra
- Bakthikal - Namakarn
- Sarkari Kariyalayom Ka Naam

**UNIT II: (12 Hours)**

- Baathcheeth - Dookan Mein
- Kriya
- Letter Writing - Rishthedarom Ko Patra
- Bakthikal - Samajik Paristhithiyam

**UNIT III: (12 Hours)**

- Vah Thodthi Patthar
- Adverb
- Letter Writing - Naukari Keliye Avedan Patra
- Bakthikal - Sahithyik Paristhithiyam

**UNIT IV: (12 Hours)**

- Mukthi
- Samas
- Letter Writing - Kitab Maangne Keliye Patra
- Bakthikal - Salient Features, Main Divisions

**UNIT V: (12 Hours)**

- Anuvad
- Sandhi
- Letter Writing - Nagarpalika Ko Patra
- Bakthikal - Visheshathayem

<b>Teaching Methodology</b>	Peer Instruction Exercise, Videos, PPT, Quiz, Group Discussion
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**Books for Study**

1. Viswanath Tripathy. (2018). *Kuchh Kahaniyan*, Rajkamal Prakashan Pvt. Ltd.
2. Kamathaprasad Gupth, M. (2020). *Hindi Vyakaran*. Anand Prakashan.



3. Sadananth Bosalae. (2020). *kavya sarang*, Rajkamal Prakashan.

## Books for Reference

1. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*. Prabhat Prakashan.
2. Krishnakumar, G. (2016). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.
3. Aravind Kumar. (2019). *Sampoorna Hindi Vyakaran our Rachana*, Lucent publisher.
4. Lakshman Prasad Singh. (2017). *Kavya ke sopan*. Bharathy Bhavan Prakashan.

## Websites and e-Learning Sources

1. <https://hindigrammar.in/sandhi.html>
2. <https://www.successcds.net/class10/hindi/samas-in-hindi>
3. <https://mycoaching.in/kriya-ke-bhed-verb-in-hindi>
4. <https://namastesensei.in/adverb-in-hindi-examples/>
5. <https://viahindi.in/hindi-vyakaran/sandhi-paribhasha-prakar-or-udaharan>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of the course, the student will be able to	
CO1	Find out the Terms & Expressions related to letter writing.	K1
CO2	Explain the works of Hindi writers.	K2
CO3	Complete the sentences in Hindi using basic grammar.	K3
CO4	Analyze the social & political conditions of Devotional period in Hindi Literature.	K4
CO5	Justify the human values stressed on the works of the following authors “Premchand, Nirala, etc.”.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course					Hours		Credits	
2	23UHI21GL02		HINDI - 2					4		3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	3	2	2	2.5
CO2	1	3	1	2	2	3	3	3	2	3	2.3
CO3	3	2	3	2	2	3	2	3	2	2	2.4
CO4	2	3	3	1	3	2	3	2	1	2	2.2
CO5	3	2	2	2	3	2	3	2	3	2	2.4
Mean Overall Score											2.36 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23USA21GL02	Sanskrit - 2	4	3

Course Objectives
To bring out the salient aspects of classical Sanskrit poetry
To introduce court epics in Sanskrit
To train students in declensions of pronouns in Sanskrit
To coach the students in the conjugation patterns of verbs in Sanskrit
To offer coaching in morpho-phonemic rules and their applications in Sanskrit

#### UNIT I (12 Hours)

Asmathi usmath tat kim (MFN) sarvanaam asabdaha

#### UNIT II (12 Hours)

Sandhi Niyamaah Abhyaash (Guna , Visarga , Dirgha , Vrddhi)

#### UNIT III (12 Hours)

Lang lakaarah Kriyapadaani Prayoga Vivaranam

#### UNIT IV (12 Hours)

Raguvamsaha Pratama sargaha (1 –15 slokas)

#### UNIT V (12 Hours)

Suvacanani Vakya Prayoga Vivaranam

Teaching Methodology	Videos, PPT, Blackboard, Demonstration, Exercises
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#### Books for Study

1. Saralasamkritham Skisha. (2021).
2. Dhaatu Manjari. (2021).

#### Books for Reference

1. Paindrapuram Ashram, Srirangam. (2019).
2. Vadhyar, R. S., & Sons, Book – Seller and Publishers. (2021).
3. Kulapthy, K. M. (2018). *Saral Sanskrit Balabodh*. Bharathiys Vidya Bhavan.

#### Websites and eLearning Sources

1. <https://www.meritnation.com>
2. <https://www.aplustopper.com>
3. <https://mycoaching.in/lang-lakar>
4. [https://sanskritdocuments.org/sites/giirvaani/giirvaani/rv/sargas/01\\_rv.htm](https://sanskritdocuments.org/sites/giirvaani/giirvaani/rv/sargas/01_rv.htm)
5. <https://resanskrit.com/blogs/blog-post/sanskrit-shlok-popular-quotes-meaning-hindi-english>



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UEN22GE02	General English - 2	5	3

Course Objectives
To develop an expanded and specialised vocabulary related to diverse themes such as education, entertainment, career, and society through activities like word grids, reading, and discussions.
To enhance problem-solving abilities through activities like debates, role-playing, and scenario analysis.
To enable students to express ideas with precision and clarity by practising different forms of expressing quality, comparison, and actions in various contexts.
To equip students with language skills relevant to professional settings.
To encourage students to explore language as a tool for creative expression and communication.

## UNIT I

(15 Hours)

01. Education Word Grid
02. Reading Problems and Solutions
03. Syllabification
04. Forms for Expressing Quality
05. Expressing Comparison
06. Monosyllabic Comparison
07. Di/polysyllabic Comparison
08. The Best Monosyllabic Comparison
09. The Best Di/Polysyllabic Comparison
10. Practising Quality Words

## UNIT II

(15 Hours)

11. Wh Words
12. Yes/No Recollection
13. Unscramble Wh Questions
14. Wh Practice
15. Education and the Poor
16. Controlled Role Play
17. Debate on Education
18. Education in the Future
19. Entertainment Word Grid
20. Classify Entertainment Wordlist
21. Guess the Missing Letter
22. Proverb-Visual Description
23. Supply Wh Words
24. Rearrange Questions
25. Information Gap Questions

## UNIT III

(15 Hours)

26. Asking Questions
27. More about Actions
28. More about Actions and Uses
29. Crime Puzzle
30. Possessive Quiz
31. Humorous News Report

32. Debate on Media and Politics
33. Best Entertainment Source

#### UNIT IV

(15 Hours)

34. Career Word Grid
35. Job-Related Wordlist
36. Who's Who?
37. People at Work
38. Humour at Workplace
39. Profession in Context
40. Functions and Expressions
41. Transition Fill-in
42. Transition Word Selection
43. Professional Qualities
44. Job Procedures
45. Preparing a Resume
46. Interview Questions
47. Job Cover Letter Format
49. Emailing an Application
50. Mock Interview

#### UNIT V

(15 Hours)

51. Society Word Grid
52. Classify Society Wordlist
53. Rearrange the Story
54. Storytelling
55. Story Cluster
56. Words Denoting Time
57. Expressing Time
58. What Can You Buy?
59. Noise Pollution
60. Positive News Headlines
61. Negative News Headlines
62. Matching Conditions
63. What Would You Do?
64. If I were the Prime Minister
65. My Dream Country

<b>Teaching Methodology</b>	Lecture Method, Use of ICT Tools and Interactive method
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#### Book for Study

1. Joy, J.L. & Peter, F.M. (2014). *Let's Communicate 2*, Trinity Press.

#### Books for Reference

1. Ahrens, Sönke. (2017). *How to Take Smart Notes: One Simple Technique to Boost Writing, Learning and Thinking*. Create Space.
2. Aspinall, Tricia. (2002). *Test Your Listening*. Pearson.
3. Bailey, Stephen. (2004). *Academic Writing: A Practical Guide for Students*. Routledge.
4. Fitikides, T.J. (2002). *Common Mistakes in English*, (6th Ed.). Longman
5. Wainwright, Gordon. (2007). *How to Read Faster and Recall More: Learn the Art of Speed Reading with Maximum Recall*, (3rd Ed.). How to Books.

#### Websites and eLearning Sources

1. <https://learnenglish.britishcouncil.org/>
2. <https://oneminuteenglish.org/en/best-websites-learn-english/>

3. <https://www.dailywritingtips.com/best-websites-to-learn-english/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	write paragraphs with apt punctuation marks	K1
CO2	discuss basic issues with friends, relatives and members of the family	K2
CO3	use polite expressions in appropriate ways	K3
CO4	evaluate the language and communication aspects of the topics	K4
CO5	create and produce various forms of communication, including professional documents like resumes and cover letters, debates	K5

Relationship Matrix												
Semester	Course Code		Title of the Course								Hours	Credits
2	23UEN22GE02		General English - 2								5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	3	2	2	3	2	3	2	3	2	2.4	
CO2	2	2	3	2	3	3	2	3	2	2	2.3	
CO3	2	3	2	3	2	2	3	2	3	2	2.4	
CO4	2	2	3	2	3	3	2	3	2	3	2.5	
CO5	2	2	2	3	2	2	2	3	2	2	2.2	
Mean Overall Score											2.36 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UCO23CC03	Core Course - 3: Financial Accounting - 2	6	5

Course Objectives
To understand the basic accounting concepts and standards of partnership firm with different types of capital.
To make the students understand the accounting procedure of consignment accounts.
To gain knowledge on accounting treatment of branch and department accounts.
To familiarize with the accounting treatment towards hire purchase accounts.
To make student acquainted with knowledge of Insurance and Royalty accounts.

### **UNIT I: Accounts of Partnership firm (18 Hours)**

Accounts of partnership firm: Necessary Adjustments - Profit and Loss Appropriation Account - Capital Accounts of partners (Fixed capital, Fluctuating Capital) - Capital ratio - Change in Profit sharing Ratio - Past adjustments and guarantee.

### **UNIT II: Admission and Retirement of a Partnership firm (18 Hours)**

Admission of a partner: New profit sharing ratio - Valuation and adjustment of goodwill - Revaluation of Assets and Liabilities.

Retirement of a partner: Effect of retirement of a partner on change in profit sharing ratio - treatment of Goodwill (AS 26) - Revaluation of Assets and Liabilities.

### **UNIT-III: Consignment Accounts (18 Hours)**

Consignment - Account Sales -Books of Consignor - Books of Consignee - Valuation of stock - Loss of Goods (Normal, Abnormal) - Joint Venture - Sets of Books

### **UNIT IV: Branch and Department Accounts (18 Hours)**

Branches - Dependent Branches - Debtors system - Branch adjustment a/c, Branch stock a/c and Branch Debtors a/c under Stock and Debtor system - Trading and Profit and loss accounts of Independent branches- wholesale branches(foreign branches excluded)- departmental Accounts - Inter departmental transfers.

### **UNIT V: Hire Purchase and Installment System (18 Hours)**

Hire Purchase System - Accounting Procedures for entries related to interest, payment of installment amounts and depreciation in the books of Hire purchaser and Hire vendor - Default in installment payment and Repossession of Goods- Hire Purchase trading Account under Debtors system - Hire purchase adjustment a/c, Hire purchase debtors a/c and Hire purchase stock a/c under Stock and Debtors system - Installment System.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs and Demonstration
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### **Theory 20% & Problem 80%**

#### **Book for Study**

1. Gupta, R.L. & Radhaswamy, M. (2018). *Financial Accounting*, Sultan Chand & Sons.

#### **Books for Reference**

1. Reddy, T.S. & Murthy. (2020). *Financial Accounting*. Margham Publications.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts (Vol. I)*. S.Chand Company Ltd..
3. Gupta, R.L., & Radhaswamy, M. (2017). *Advanced Accountancy (Vol. I)*, Sultan Chand & Sons.
4. Jain, S.P., & Narang, K.L. ( 2015). *Advanced Accountancy(Volume I)*, Kalyani Publishers.





Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UCO23CC04	Core Course - 4: Principles of Marketing	5	3

Course Objectives
To know the concept and functions of marketing
To understand the importance of market segmentation
To examine the stages of new product development
To gain knowledge on the various advertising medias
To analyse the global market environment

### **UNIT I: Marketing Concepts and Product (15 Hours)**

Marketing: Meaning and Evolution - Functions - marketing mix - 7 Ps of marketing - Types of marketing; Technology interventions in marketing

Product: Meaning - Product Planning & Policy- Features - Classification - Product mix - Steps in Product Development - Product Life Cycle- Proto type product development.

### **UNIT II: Pricing Methods (15 Hours)**

Pricing: Meaning - Objectives - Factors affecting pricing - Methods - Types of pricing- Different strategies of pricing - price determination - New Product Pricing.

### **UNIT III: Place and Promotion of Marketing mix (15 Hours)**

Place of Market: Market segmentation- Types and classifications; Promotion: Meaning - Need for Promotion- Promotion mix- Advertising - Different forms of advertisements; Sales promotion: Techniques of sales promotion - Advantages - Disadvantages - Social Media Marketing.

### **UNIT IV: People and Process of Marketing (15 Hours)**

People: Personal selling - Direct Selling - Merits and Demerits- Public relations - Relationship marketing- Buyer Behaviour; Process: Channels of distribution- meaning -Wholesalers and Retailers: meaning - types - Channel marketing.

### **UNIT V: Physical Evidence (15 Hours)**

Physical Evidence:- Grading and Standardisation and - ISO series and AGMARK - BIS - HALL MARK -Total Quality Management - Recent Trends in Marketing: Green Marketing - Meaning - Significance - Retail Marketing - Marketing Ethics.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
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### **Book for Study**

1. Philip, K. (2018), *Principles of Marketing*, Pearson Education Publication, Europe. ISBN-9789813134454

### **Books for References**

1. Philip, K & Keller, K. L. *Marketing Management*, (15th Ed.). Pearson Education.
2. Gupta, C.B., & Rajan, N. (2016). *Marketing Management*. Sultan Chand & Sons.
3. Pillai, R.S.N., & Bagavathi. (2013), *Modern Marketing: Principles and Practices*. S. Chand & Co Ltd, New Delhi.
4. Jayasankar, J. *Marketing*. Margham Publication.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	know the basic principles and practices of marketing.	K1
CO2	understand the pricing mechanism of marketing.	K2
CO3	articulate Sales Promotional techniques used in modern marketing.	K3
CO4	know the basic aspects of the channels of distribution and buyers' behaviours.	K4
CO5	aware of the importance of standards and quality management.	K5

Relationship Matrix											
Semester	Course Code		Course Title					Hours	Credits		
2	23UCO23CC04		Core Course - 4: Principles of Marketing					5	3		
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	3	3	3	2	2	2.7
CO2	2	2	2	3	3	2	2	2	2	2	2.2
CO3	3	3	2	2	3	3	2	2	3	2	2.5
CO4	3	3	2	2	3	2	3	2	2	2	2.4
CO5	3	3	1	3	3	2	3	3	2	2	2.5
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UCO23AC02	Allied Course 2: TallyPrime	4	2

Course Objectives
To describe the concepts of accounting and tally.
To discuss the uses of TallyPrime to maintain records in accounts and Inventory mode.
To apply tools in TallyPrime for receivable and payable management.
To figure out payroll and cost centre models for business organisations.
To formulate models for GST and TDS using TallyPrime.

#### **UNIT I: Introduction to TallyPrime: (12 Hours)**

TallyPrime: Introduction - Data Path - Company Menus (F3): Creation, alteration, deletion, select company and shut company: F11 Features & F12 Configurations - Accounts only Company- Menus in Gateway of Tally (Accounts only Mode) Masters: (Create, alter and Chart of accounts Groups): Primary and Secondary Groups in TallyPrime: Creation, alteration and deletion of User Defined Groups; Ledger: Default ledgers - Creation, alteration and deletion of ledgers - Extraction of Financial statements and ratios for given ledger balances and adjustments - Recording Day to Day Transactions in TallyPrime.

#### **UNIT II: Accounting Vouchers and Receivable & Payable Management: (12 Hours)**

Accounting Vouchers Introduction - Business Transactions - Receipt Vouchers, Contra Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Debit Note, Credit Note, Journal - Activation of inactive vouchers - Altering and deleting voucher - Extraction of Day Book and Trial Balance. Accounts Receivable and Payable Management in TallyPrime - Maintenance of Bill wise details and activation of interest calculation in TallyPrime - Enabling Features and Configurations - activating Bill - Wise maintenance and Interest calculation for Ledgers - Method of adjustments in Bill - Wise details in Recording transactions - Extracting Reports on Outstanding and Interest Calculations - Recording interest payable/receivable through credit note/debit note voucher.

#### **UNIT III: Cost Center & Category, Budgets and Payroll: (12 Hours)**

Maintenance of Cost Centres - Enabling Features and Configurations Creation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions with cost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Group - wise and ledger - wise budgets - Viewing variances in financial statements and Trial Balance. Maintenance of Payroll: Creation of Payroll Masters: Employee Group - Employee - Units -Attendance/Production type - Pay heads: Payroll Statutory details - Creation of Payroll vouchers for payroll transactions: Attendance and Payroll

#### **UNIT IV: Inventory Masters and Vouchers and Order Processing: (12 Hours)**

Maintenance of Accounts with Inventory: Inventory Features:-Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item with or without opening balances. Maintenance of Multiple Godowns: Creation of Godowns - Multiple Price Levels - Batch - wise Details - Creation of Goods related Accounting vouchers with Inventory and Godowns - Inventory Vouchers: Stock Journal, Physical Stock Journal, Receipt Note, Delivery Note, Rejection in and Rejection out Recording internal transfer of goods using stock journal - recording stock after physical verification - Purchase orders and Sales orders processing - Recording Transactions using Orders, Accounting and Inventory vouchers - Extraction of Inventory Reports.

#### **Unit V: TDS, TCS and GST:(12 Hours)**

Activation of TDS in TallyPrime - TDS & TCS Masters - Configuring TDS and TCS at Group level and Ledger level - Recording TDS related Expenses and TCS related sales in Accounting Vouchers - TDS Report - Form 26Q export to IT portal for TDS return filing.

Introduction and Enabling GST in Tally - Recording GST transactions - Accounting intrastate Supply of Goods and Services - Accounting interstate Supply of Goods and Services - Purchase and Sales Returns of Goods and Services - Input Tax Credit - GSTR - 1 - GSTR - 2 - GSTR - 3B - GSTR - 4 and E-Way Bill Report - Tally Audit - Banking Reconciliation Statement. Split of Company Data - Backup and Restore of Data. Transactions related to Multiple Currencies.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
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### Book for Study

1. John, G. (2023). *Tally Primer*. Joseph's Institute of tally Education, Trichy.

### Books for Reference

1. Behera, S.R. (2020). *Learn Tally ERP 9*. B.K. Publication Pvt Ltd, Bhubaneswar.
2. Singh, S., & Mehra, N. (2020). *Tally ERP 9 - Power of simplicity*. V & S Publishers, New Delhi.
3. Sarthi, T. (2020). *GST & Taxation in TallyPrime*. Notion Press, Chennai.

### Websites and eLearning Sources

1. <https://tallysolutions.com/accounting/accounting-software-india/>
2. <https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/>
3. <https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/>
4. <https://tallysolutions.com/features/banking/>
5. <https://tallysolutions.com/gst/gst-return/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to	
CO1	describe the fundamental concepts of accounting and TallyPrime.	K1
CO2	effectively maintain records in accounts and Inventory mode using TallyPrime.	K2
CO3	utilize features and configurations in TallyPrime for managing receivables and payables, including the activation of interest calculations and maintenance of Bill wise details.	K3
CO4	create and manage payroll masters, employee groups, units, and pay heads, as well as record transactions with cost center allocations.	K4
CO5	activate, configure and record TDS, TCS and GST at group and ledger levels, and pass the transactions in accounting vouchers.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
2	23UCO23AC02		Allied Course - 2: TallyPrime						4	2	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	2	3	3	2	1	2	2.2
CO2	3	2	2	2	1	2	3	3	2	3	2.3
CO3	2	2	3	2	3	2	3	3	3	2	2.5
CO4	2	2	3	3	2	3	3	3	3	3	2.7
CO5	3	2	3	3	3	3	3	3	3	2	2.8
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UCO23AP01	Allied Practical: Practical for Tally Prime	2	2

1. Creation, alteration and deletion of a company, ledger and group.
2. Create, alter and delete the various vouchers in Accounting.
3. Create, alter and delete the unit, stock group, stock item, and stock category.
4. Create, alter and delete single and multiple godown.
5. Create, alter and delete the various vouchers in Inventory.
6. Indicate the procedure for activation and maintain Bill-wise details.
7. Create the New Reference & Against Reference and Create the Advance Reference and Credit Period.
8. Creation of cost center and cost categories and prepare cost center report and cost category summary.
9. Creation of employee group, payroll and attendance.
10. Recording TDS related Expenses and TCS related sales in Accounting Vouchers.
11. Recording GST transaction and Create intrastate & Inter Supply of Goods and services.
12. Create purchase and sales return of Good and Services.
13. Prepare GSTR 1, GSTR 2, GSTR 3B, GSTR 4 and Eway Bill report.

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UHE24VE02	Value Education - 2: Fundamentals of Human Rights	2	1

Course Objectives
To sensitize students about various human rights and their importance
To empower them with the right understanding of human rights
To enable them to understand the Fundamental rights and the duties in the constitution of India
To help them comprehend the background, principles and the articles of UDHR
To make them involved in activities to defend human rights

#### **UNIT I: Human Rights - An Introduction (6 Hours)**

Introduction- Classification of Human Rights- Scope of Human Rights-Characteristics of Human Rights - Challenges for Human Rights in the 21<sup>st</sup> Century.

#### **UNIT II: Historical Development of Human Rights (6 Hours)**

Human Rights in Pre-World War Era- Human Rights in Post-World War Era- Evolution of International Human Rights Law - the General Assembly Proclamation- Institution Building, Implementation and the Post- Cold War Period. The ICC.

#### **UNIT III: India and Human Rights (6 Hours)**

Introduction- Preamble to Indian Constitution - Classification of Fundamental Rights-Salient Features of Fundamental Rights-and Fundamental Duties.

#### **UNIT IV: Human Rights of Women and Children (6 Hours)**

Women's Human Rights- Issues related to women's rights - and Rights of Women's and Children

#### **UNIT V: Human Rights Violations and Organizations (6 Hours)**

Human Rights Violations - Human Rights Violations in India - the Human Rights Watch Report, January 2012- Human Rights Organizations – NHRC – SHRC.

<b>Teaching Methodology</b>	Chalk and Talk, Power point, Handouts and Group discussion
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#### **Book for Study**

1. Department of Human Excellence, (2021). *Techniques of Social Analysis: Fundamentals of Human Rights*.

#### **Books for Reference**

1. Venkatachalem. (2005). *The Constitution of India*, Giri Law House.
2. Naik, V. & Shany, M. (2011). *Human rights education and training*, Crescent Publishing Corporation.
3. Neera, B. (2011). *Human Rights Content and Extent*. Swastika Publications.

#### **Websites and eLearning Sources**

1. <https://www.un.org/en/universal-declaration-human-rights/>
2. <https://www.ilo.org/global/lang--en/>
3. <https://www.amnesty.org/en/>



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23UHE24AE01	Ability Enhancement Compulsory Course - 2: Environmental Studies	2	1

Course Objectives
To enable students connect themselves with nature
To Impart knowledge of the concept of Biodiversity
To create awareness of the causes and consequences of various pollution
To help them recognize the available natural resources and the need to sustain them
To enable them to Identify the environmental problems and offer alternatives by making interventions both individually and collectively

#### **UNIT I: Introduction to Environmental Studies (6 Hours)**

Introduction – Scope and Importance – Subsystems of Earth – Various recycling Methods – Environmental Movements in India – Eco- Feminism – Public awareness – Suggestions to conserve environment

#### **UNIT II: Natural Resources (6 Hours)**

Food Resources – Land Resources – Forest resources – Mineral Resources – Water Resources – Energy Resources

#### **UNIT III: Ecosystems, Biodiversity and Conservation (6 Hours)**

General structure of ecosystem - Functions of Ecosystem - Energy flow and Ecological pyramids – Levels of Biodiversity - Hot spots of Biodiversity - Endangered and Endemic Species - Value of Biodiversity - Threats to Biodiversity - Conservation of Biodiversity

#### **UNIT IV: Environmental Pollution (6 Hours)**

Air Pollution – Water Pollution – Oil Pollution – Soil Pollution – Marine Pollution – Noise Pollution - Thermal Pollution – Radiation Pollution

#### **UNIT V: Environmental Organizations and Treatise (6 Hours)**

United Nations Environment Program (UNEP) - International treaties on Environmental protection - Ministry of Environment, Forest and Climate Change - Important National Environmental Acts and rules– Environmental Impact assessment - Issues deals with Population growth.

<b>Teaching Methodology</b>	Chalk and Talk, Power point and Field visit
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#### **Book for Study**

1. Department of Human Excellence, (2021). *Environmental Studies*.

#### **Books for Reference**

1. Rathor, V.S. & Rathor B. S. (2013). *Management of Natural Resources for Sustainable Development*. Daya Publishing House.
2. Sharma P.D. (2010). *Ecology and Environment*, (8th Ed.). Rastogi Publications.
3. Agrawal, A & Gibson, C.C. (2001). *Introduction: The Role of Community in Natural Resource Conservation*. Rutgers University Press.

#### **Websites and eLearning Sources**

1. <https://www.unep.org/>
2. <http://moef.gov.in/en/>
3. <https://www.ipcc.ch/reports/>



