

# B COM

LOCF SYLLABUS 2025



## **Department of Commerce**

School of Management Studies

St. Joseph's College (Autonomous)

Tiruchirappalli - 620002, Tamil Nadu, India



## **SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS) UNDERGRADUATE COURSES**

St. Joseph's College (Autonomous), an esteemed institution in the realm of higher education in India, has embarked on a journey to uphold and perpetuate academic excellence. One of the pivotal initiatives in this pursuit is the establishment of five Schools of Excellence commencing from the academic year 2014-15. These schools are strategically designed to confront and surpass the challenges posed by the 21st century.

Each School amalgamates correlated disciplines under a unified umbrella, fostering synergy and coherence. This integrated approach fosters the optimal utilization of both human expertise and infrastructural assets. Moreover, it facilitates academic fluidity and augments employability by nurturing a dynamic environment conducive to learning and innovation. Importantly, while promoting collaboration and interdisciplinary study, the Schools of Excellence also uphold the individual identity, autonomy, and distinctiveness of every department within.

The overarching objectives of these five schools are as follows:

1. **Optimal Resource Utilization:** Ensuring the efficient use of both human and material resources to foster academic flexibility and attain excellence across disciplines.
2. **Horizontal Mobility for Students:** Providing students with the freedom to choose courses aligning with their interests and facilitating credit transfers, thereby enhancing their academic mobility and enriching their learning experience.
3. **Credit-Transfer Across Disciplines (CTAD):** The existing curricular structure, in accordance with regulations from entities such as TANSCHÉ and other higher educational institutions, facilitates seamless credit transfers across diverse disciplines. This underscores the adaptability and uniqueness of the choice-based credit system.
4. **Promotion of Human Excellence:** Nurturing excellence in specialized areas through focused attention and resources, thus empowering individuals to excel in their respective fields.
5. **Emphasis on Internships and Projects:** Encouraging students to engage in internships and projects, serving as stepping stones toward research endeavors, thereby fostering a culture of inquiry and innovation.
6. **Addressing Stakeholder Needs:** The multi-disciplinary nature of the School System is tailored to meet the requirements of various stakeholders, particularly employers, by equipping students with versatile skills and competencies essential for success in the contemporary professional landscape.

In essence, the Schools of Excellence at St. Joseph's College (Autonomous) epitomize a holistic approach towards education, aiming not only to impart knowledge but also to cultivate critical thinking, creativity, and adaptability – qualities indispensable for thriving in the dynamic global arena of the 21st century.

### **Credit system**

The credit system at St. Joseph's College (Autonomous) assigns weightage to courses based on the hours allocated to each course. Typically, one credit is equivalent to one hour of instruction per week. However, credits are awarded regardless of actual teaching hours to ensure consistency and adherence to guidelines.

The credits and hours allotted to each course within a programme are detailed in the Programme Pattern table. While the table provides a framework, there may be some flexibility due to practical sessions, field visits, tutorials, and the nature of project work.

For undergraduate (UG) courses, students are required to accumulate a minimum of 137 credits, as stipulated in the programme pattern table. The total number of courses offered by the department is outlined in the Programme Structure.

## **OUTCOME-BASED EDUCATION (OBE)**

OBE is an educational approach that revolves around clearly defined goals or outcomes for every aspect of the educational system. The primary aim is for each student to successfully achieve these predetermined outcomes by the culmination of their educational journey. Unlike traditional methods, OBE does not prescribe a singular teaching style or assessment format. Instead, classes, activities, and evaluations are structured to support students in attaining the specified outcomes effectively.

In OBE, the emphasis lies on measurable outcomes, allowing educational institutions to establish their own set of objectives tailored to their unique context and priorities. The overarching objective of OBE is to establish a direct link between education and employability, ensuring that students acquire the necessary skills and competencies sought after by employers.

OBE fosters a student-centric approach to teaching and learning, where the delivery of courses and assessments are meticulously planned to align with the predetermined objectives and outcomes. It places significant emphasis on evaluating student performance at various levels to gauge their progress and proficiency in meeting the desired outcomes.

Here are some key aspects of Outcome-Based Education:

*Course:* A course refers to a theory, practical, or a combination of both that is done within a semester.

*Course Outcomes (COs):* These are statements that delineate the significant and essential learning outcomes that learners should have achieved and can reliably demonstrate by the conclusion of a course. Typically, three or more course outcomes are specified for each course, depending on its importance.

*Programme:* This term pertains to the specialization or discipline of a degree programme.

*Programme Outcomes (POs):* POs are statements that articulate what students are expected to be capable of by the time they graduate. These outcomes are closely aligned with Graduate Attributes.

*Programme Specific Outcomes (PSOs):* PSOs outline the specific skills and abilities that students should possess upon graduation within a particular discipline or specialization.

*Programme Educational Objectives (PEOs):* PEOs encapsulate the expected accomplishments of graduates in their careers, particularly highlighting what they are expected to achieve and perform during the initial years postgraduation.

## **LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)**

The Learning Outcomes-Centric Framework (LOCF) places the learning outcomes at the forefront of curriculum design and execution. It underscores the importance of ensuring that these outcomes are clear, measurable, and relevant. LOCF orchestrates teaching methodologies, evaluations, and activities in direct correlation with these outcomes. Furthermore, LOCF adopts a backward design approach, focusing on defining precise and attainable learning objectives. The goal is to create a cohesive framework where every educational element is in harmony with these outcomes.

Assessment practices within LOCF are intricately linked to the established learning objectives. Evaluations are crafted to gauge students' achievement of these outcomes accurately. Emphasis is often placed on employing authentic assessment methods, allowing students to showcase their learning in real-life scenarios. Additionally, LOCF frameworks emphasize flexibility and adaptability, enabling educators to tailor curriculum and instructional approaches to suit the diverse needs of students while ensuring alignment with the defined learning outcomes.

### **Some Important Terminologies**

*Core Course (CC):* Core Courses represent obligatory elements within an academic programme, imparting fundamental knowledge within the primary discipline while ensuring consistency and acknowledgment.

*Allied Course (AC):* Allied Courses complement primary disciplines by furnishing supplementary knowledge, enriching students' understanding and skill repertoire within their academic pursuit.

**Skill Enhancement Course (SEC):** Skill Enhancement Courses aim to nurture students' abilities and competencies through practical training, open to students across disciplines but particularly advantageous for those in programme-related fields.

**Value Education (VE):** Value education encompasses the teaching of moral, ethical, and social values to students, aiming to foster their holistic development. It instills virtues such as empathy, integrity, and responsibility, guiding students towards becoming morally upright and socially responsible members of society.

**Ability Enhancement Compulsory Course (AECC):** Ability Enhancement Compulsory Course is designed to enhance students' knowledge and skills; examples include Communicative English and Environmental Science. These courses are obligatory for all disciplines.

**AE-1: Communicative English:** This three-credit mandatory course, offered by the Department of English during the first semester of the degree programme, is conducted outside regular class hours.

**AE-2: Environmental Science:** This one-credit compulsory course, offered during the second semester by the Department of Human Excellence, emphasizes environmental awareness and stewardship.

**Allied Optional (AO):** Allied optional course are elective modules that complement the primary disciplines by providing additional knowledge and skills. These courses allow students to explore areas of interest outside their major field of study, broadening their understanding and enhancing their skill set.

**Discipline Specific Elective (DSE):** These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature. Four courses are offered, two courses each in semester V and VI

**Note:** To offer one DSE, a minimum of two courses of equal importance/weightage is a must. A department with two sections must offer two courses to the students.

**Open Elective (OE):** A course chosen from a different discipline or subject area, typically to gain exposure. Students pursuing specific disciplines must select Open Elective courses from the options available across departments as per the college's course offerings. The breadth of Open Elective (OE) Courses is directly linked to the diversity of disciplines offered by the college. Two OE Courses are available, one in each semester V and VI, and are open to students from other departments.

**Self-Learning (SL):** A two-credit course designed to foster students' ability for independent and self-directed learning. There are Four Self-Learning Courses:

- \* Compulsory MOOC on NPTEL-SWAYAM in Semester I or II
- \* 'Artificial Intelligence' as a Self-Learning Course jointly offered by the Departments of CS, AI, IT and Data Science on JosTEL in Semester III
- \* A Department-Specific Self-Learning Course in Semester IV on JosTEL
- \* A Certificate Course in Semester V: Each department will offer ONE certificate Course (45 – 60 hours) that will be creditised in the curriculum.

**Internship (IS):** Following the fourth semester, students are required to undertake an internship during the summer break. Subsequently, they must submit a comprehensive report detailing their internship experience along with requisite documentation. Additionally, students are expected to participate in a viva-voce examination during the fifth semester. Credits for the internship will be reflected in the mark statement for the fifth semester. One of the Core Courses in Sem IV is offered as internship embedded course which contains content related to industry.

**Experiential Learning (EL):** In the sixth semester, students are required to undertake a one credit Project / Industrial visit / Field visit chosen by the department. This component is intended to foster learning by direct experience and application of acquired knowledge to practical settings.

**Comprehensive Examination (CE):** A detailed syllabus consisting of five units to be chosen from the courses offered over the five semesters which are of immense importance and those portions which could not be accommodated in the regular syllabus.

**Extra Credit Courses:** To support students in acquiring knowledge and skills through online platforms such as Massive Open Online Courses (MOOCs), additional credits are granted upon verification of course completion. These extra credits can be availed across five semesters (2 - 6). In line with UGC guidelines, students are encouraged to enhance their learning by enrolling in MOOCs offered by portals like SWAYAM, NPTEL, and others. Additionally, certificate courses provided by the college also qualify for these extra credits.

**Outreach Programme (OR):** It is a compulsory course to create a sense of social concern among all the students and to inspire them to dedicated service to the needy.

### Course Coding

The following code system (11 alphanumeric characters) is adopted for Under Graduate courses:

25	UXX	0	0	XX	00/X
Year of Revision	UG Department Code	Semester Number	Part Specification	Course Specific Initials	Running Number/with Choice

#### Course Specific Initials

GL - Languages (Tamil / Hindi / French / Sanskrit)

GE - General English

CC - Core Theory; CP- Core Practical

AC - Allied Course

AP - Allied Practical

SEC - Skill Enhancement Course

VE - Value Education

WS - Workshop

AE - Ability Enhancement Course

AO - Allied Optional

OP - Allied Optional Practical

ES - Discipline Specific Elective

IS - Internship

SL - Self-Learning

OE - Open Elective

PW - Project and Viva Voce

CE - Comprehensive Examination

EL - Experiential Learning

OR - Outreach Programme

### EVALUATION PATTERN (UG)

#### Continuous Internal Assessment

Sl No	Component	Marks Allotted
1	Mid Semester Test	30
2	End Semester Test	30
3	*Two Components (15 + 20)	35
4	Library Referencing	5
<b>Total</b>		<b>100</b>

Passing minimum: 40 marks

- \* The first component is a compulsory online test (JosTEL platform) for 15 marks comprising 7 questions (1 mark) at K1 level and 4 questions (2 marks) at K2 level; The second component is decided by the course in-charge in accordance with the prescribed K levels.

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

Duration: 2 Hours			Maximum Marks: 60						
Section			K levels						Marks
			K1	K2	K3	K4	K5	K6	
A (compulsory)			7						$7 \times 1 = 7$
B (compulsory)				5					$5 \times 3 = 15$
C (either...or type)					3				$3 \times 6 = 18$
D (2 out of 3)	Mid Sem					1(2)	1*		$2 \times 10 = 20$
	End Sem					1*	1(2)		
Total									60

\* Compulsory

### Question Paper Blueprint for Semester Examination

Duration: 3 Hours		Maximum Marks: 100					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	10						$10 \times 1 = 10$
B (compulsory)		10					$10 \times 3 = 30$
C (either ...or type)			5				$5 \times 6 = 30$
D (3 out of 5)				2(3)	1(2)		$3 \times 10 = 30$
Total							100

\* Compulsory

### Question Paper Blueprint for Mid and End Semester Tests (for Quantitative Papers only)

Duration: 2 Hours		Maximum Marks: 60					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	7	5					$12 \times 1 = 12$
B (either...or type)			3				$3 \times 6 = 18$
C (2 out of 3)				1(2)	1*		$2 \times 15 = 30$
Total							60

\* Compulsory

## Question Paper Blueprint for Semester Examination (for Quantitative Papers only)

Duration: 3 Hours							Maximum Marks: 100
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
<b>A</b> (compulsory)	10						$10 \times 1 = 10$
<b>B</b> (either...or type)		2	3				$5 \times 6 = 30$
<b>C</b> (4 out of 5)				3(4)	1*		$4 \times 15 = 60$
<b>Total</b>							<b>100</b>

\* Compulsory

### Evaluation Pattern for Part IV and One/Two-credit Courses

Title of the Course	CIA	Semester Examination	Final
<ul style="list-style-type: none"> <li>One credit Core Course (Sem 1)</li> <li>Skill Enhancement Course (NCC and Department Specific)</li> </ul>	$25 + 25 = 50$	50 (Department)	100
<ul style="list-style-type: none"> <li>Self - Learning Course (Dept Specific)</li> <li>Comprehensive Examination</li> </ul>	$25 + 25 = 50$	50 (CoE)	100
<ul style="list-style-type: none"> <li>Value Education</li> <li>Environmental Studies</li> </ul>	50	50 (CoE)	100
<ul style="list-style-type: none"> <li>Skill Enhancement Course: Soft Skills</li> <li>Self - Learning Course (Common)</li> <li>Self - Learning Online Course (NPTEL / SWAYAM)</li> <li>Certificate Course</li> <li>Internship</li> </ul>	100	-	100
<ul style="list-style-type: none"> <li>Project / Industrial Visit / Field Visit</li> </ul>	100	-	100

### Grading System

The marks obtained in the CIA and semester for each course will be graded as per the scheme provided in Table - 1.

From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA), respectively. These two are calculated by the following formulae:

$$SGPA \text{ and } CGPA = \frac{\sum_{i=1}^n C_i Gp_i}{\sum_{i=1}^n C_i}$$

$$WAM = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where,

$C_i$  - credit earned for the Course  $i$

$Gp_i$  - Grade Point obtained for the Course  $i$

$M_i$  - Marks obtained for the Course  $i$

$n$  - Number of Courses **passed** in that semester

WAM - Weighted Average Marks



## Classification of Final Results

- For each of the first three parts in the UG Programme, there shall be separate classification on the basis of CGPA, as indicated in Table - 2.
- For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts / Science / Commerce / Management as Outstanding / Excellent / Very Good / Good / Above Average / Average, the marks and the corresponding CGPA earned by the candidate in Part III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in all the five Parts of the programme.
- Grade in Part IV and Part V shall be shown separately and it shall not be taken into account for classification.
- A pass in SHEPHERD will continue to be mandatory although the marks will not be counted for the calculation of the CGPA.
- Absence from an examination shall not be considered as an attempt.

**Table - 1: Grading of the Courses**

Mark Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	0	RA

**Table - 2: Grading of the Final Performance**

CGPA	Grade	Performance
9.00 and above	O	Outstanding*
8.00 to 8.99	A+	Excellent*
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appear

*\*The Candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the Candidates Grade is O/A+ with more than one attempt, the performance is considered "Very Good".*

### **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)**

Graduates will be able to comprehend the concepts learnt and apply in real life situations with analytical skills.

Graduates with acquired skills and enhanced knowledge will be employable/ become entrepreneurs or will pursue higher Education.

Graduates with acquired knowledge of modern tools communicative skills and will be able to contribute effectively as team members.

Graduates are able to read the signs of the time analyze and provide practical solutions.

Graduates imbued with ethical values and social concern will be able to understand and appreciate social harmony, cultural diversity ensure sustainable environment.

### **Programme Specific Outcomes (PSOs)**

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

Describe and demonstrate the concepts relating to business, accounting, finance, economics, management, law and taxation through the use of ICT tools.

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.

Analyse, Interpret and present comprehensive business, financial and accounting reports, individually and in teams.

Compare and contrast the conventional and contemporary business trends to develop innovative business models in sync with ethics and social responsibility.

Assess ethical values to appreciate and promote social harmony and environmental sustainability through holistic skills obtained.

<b>B.com.</b>					
<b>Programme Structure</b>					
<b>Part</b>	<b>Semester</b>	<b>Specification</b>	<b>No. of Courses</b>	<b>Hours</b>	<b>Credits</b>
1	1 - 4	Languages (Tamil / Hindi / French / Sanskrit)	4	16	12
2	1 - 4	General English	4	20	12
3	1 - 6	Core Course	15	78	52
	1 - 6	Core Practical	2	4	3
	1 & 2	Allied Course	2	12	8
	1 & 2	Allied Practical	-	-	-
	3 & 4	Allied Optional	2	12	8
	3 & 4	Allied Optional Practical	-	-	-
	5 & 6	Discipline Specific Elective	4	16	12
	5	Internship	1	-	1
	6	Project / Industrial Visit / Field Visit	1	-	1
	6	Comprehensive Examination	1	-	2
4	1 - 4	Value Education	4	8	4
	1 & 2	Ability Enhancement Compulsory Course	2	2	3
	2 - 5	Self - Learning	4	-	8
	3 & 4	Skill Enhancement Course	2	4	2
	5 & 6	Open Elective	2	8	4
5	2 - 6	Outreach Programme (SHEPHERD)	-	-	4
	2 - 6	Co-curricular and Extracurricular Activities	-	-	1
	2 - 6	Extra Credit Courses (MOOC) / Certificate Courses	5	-	(15)
<b>Total</b>			<b>55</b>	<b>180</b>	<b>137 (15)</b>

B. COM. PROGRAMME PATTERN									
Course Details							Scheme of Exams		
Sem.	Part	Course Code	Course Type	Title of the Course	Hours	Credits	CIA	SE	Final
1	I	25UTA11GL01	GL	General Tamil – 1	4	3	100	100	100
		25UFR11GL01		Language French – 1					
		25UHI11GL01		Language Hindi– 1					
		25USA11GL01		Language Sanskrit – 1					
	II	25UEN12GE01A	GE	General English – 1: Pre-Intermediate Stream	5	3	100	100	100
		25UEN12GE01B		General English – 1: Intermediate Stream					
	III	25UCO13CC01	CC Major	Core Course - 1: Financial Accounting - 1	6	4	100	100	100
		25UCO13CC02		Core Course - 2: Principles of Management	5	4	100	100	100
		25UCO13CC03		Core Course - 3: Ancient Indian Trade Practices (IKS)	2	1	100	-	100
		25UCO13AC01		AC Minor	Allied Course - 1: Business Economics	6	4	100	100
IV	25UHE14VE01	VE	Value Education – 1: Essentials of Humanity*	2	1	50	50	100	
	25UEN14AE01	AECC	Communicative English	-	2	100	-	100	
Total					30	22			
2	I	25UTA21GL02	GL	General Tamil – 2	4	3	100	100	100
		25UFR21GL02		Language French – 2					
		25UHI21GL02		Language Hindi – 2					
		25USA21GL02		Language Sanskrit – 2					
	II	25UEN22GE02A	GE	General English – 2: Pre-Intermediate Stream	5	3	100	100	100
		25UEN22GE02B		General English – 2: Intermediate Stream					
	III	25UCO23CC04	CC Major	Core Course - 4: Financial Accounting - 2	6	5	100	100	100
		25UCO23CC05		Core Course - 5: Principles of Marketing	5	3	100	100	100
		25UCO23AC02	AC Minor	Allied Course - 2: Banking Theory Law and Practice	6	4	100	100	100
	IV	25UHE24AE02	AECC	Environmental Studies*	2	1	50	50	100
		25UHE24VE02	VE	Value Education – 2: Fundamentals of Human Rights*	2	1	50	50	100
		25UCO24SL01	SL	Online Courses: (NPTEL / SWAYAM)	0	2	-	100	100
			Extra Credit Course:	0	(3)				
Total					30	22 (3)			
3	I	25UTA31GL03	GL	General Tamil – 3	4	3	100	100	100
		25UFR31GL03		Language French – 3					
		25UHI31GL03		Language Hindi– 3					
		25USA31GL03		Language Sanskrit – 3					
	II	25UEN32GE03C	GE	General English – 3: English for Management Studies - 1	5	3	100	100	100
	III	25UCO33CC06	CC Major	Core Course – 6: Corporate Accounting	6	4	100	100	100
		25UCO33CC07		Core Course – 7: Business and Corporate Laws	5	4	100	100	100
		25UCO33AO01A	AO Minor	Allied Optional – 1: Elements of Mathematics	6	4	100	100	100
		25UCO33AO01B		Allied Optional – 1: Business Mathematics					
	IV	25UHE34VE03A	VE	Value Education – 3: Social Ethics – 1*	2	1	50	50	50
		25UHE34VE03B		Value Education – 3: Religious Doctrine -1*					
		25UNC34SE01 /	SEC	Skill Enhancement Course – 1: Introduction to NCC /	2	1	100	-	100
25USS34SE01		Skill Enhancement Course – 1: Soft Skills							
	25UAI34SL02	SL	Artificial Intelligence (Online)	0	2	100	-	100	
Extra Credit Course					0	(3)			
Total					30	22 (3)			
4	I	25UTA41GL04C	GL	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)	4	3	100	100	100
		25UFR41GL04		Language French – 4					
		25UHI41GL04		Language Hindi– 4					
		25USA41GL04		Language Sanskrit – 4					
	II	25UEN42GE04C	GE	General English – 4: English for Management Studies - 2	5	3	100	100	100
	III	25UCO43CC08	CC Major	Core Course – 8: Financial Management	6	4	100	100	100
		25UCO43CC09		Core Course – 9: Tally Prime (Internship Embedded Course)	3	2	100	100	100
		25UCO43CP01		Core Practical – 1: Tally Prime	2	2	100	100	100
		25UCO43AO02A	AO Minor	Allied Optional – 2: Elements of Statistics	6	4	100	100	100
		25UCO43AO02B		Allied Optional – 2: Business Statistics					
	IV	25UHE44VE04A	VE	Value Education – 4: Social Ethics – 2*	2	1	50	50	100
		25UHE44VE04B		Value Education – 4: Religious Doctrine - 2*					
25UNC44SE02 /		SEC	Skill Enhancement Course – 2: NCC (Special Subject) /	2	1	100	-	100	
25UCO44SE02			Skill Enhancement Course – 2: Investment Planning						

		25UCO44SL03	SL	Self Learning: Entrepreneurial Development*	0	2	50	50	100
				Extra Credit Course	0	(3)			
				<b>Total</b>	<b>30</b>	<b>22 (3)</b>			
5	III	25UCO53CC10	CC Major	Core Course – 10: Fundamentals of Cost Accounting	6	4	100	100	100
		25UCO53CC11		Core Course – 11: Management Accounting	6	4	100	100	100
		25UCO53CC12		Core Course – 12: Excel for Business Intelligence	4	2	100	100	100
		25UCO53CP02		Core Practical – 2: Excel for Business Intelligence	2	1	100	100	100
		25UCO53ES01A	DSE	Discipline Specific Elective – 1: Advanced Financial Management	4	3	100	100	100
		25UCO53ES01B		Discipline Specific Elective – 1: Human Resource Management					
		25UCO53ES01C		Discipline Specific Elective – 1: Consumer Behaviour and Marketing Research					
		25UCO53ES02A	DSE	Discipline Specific Elective – 2: Financial Technology	4	3	100	100	100
		25UCO53ES02B		Discipline Specific Elective – 2: Labour Laws					
		25UCO53ES02C		Discipline Specific Elective – 2: Advertisement and Sales Promotion					
		25UCO53IS01	IS	Internship	0	1	100	-	100
	IV	25UCO54OE01A	OE	Open Elective – 1 (WS): Goods and Service Tax	4	2	100	100	100
		25UCO54OE01B		Open Elective – 1 (WS): Personal Investment Planning					
		25UCO54OE01C		Open Elective – 1 (WS): Computerized Accounting					
		25UCO54SL04	SL	Certificate Course:	0	2	100	-	100
				Extra Credit Course	0	(3)			
				<b>Total</b>	<b>30</b>	<b>22 (3)</b>			
6	III	25UCO63CC13	CC Major	Core Course - 13: Income Tax Law and Practice	6	4	100	100	100
		25UCO63CC14		Core Course - 14: Costing Methods and Techniques	6	4	100	100	100
		25UCO63CC15		Core Course - 15: Auditing and Corporate Governance	6	3	100	100	100
		25UCO63ES03A	DSE	Discipline Specific Elective – 3: Insurance Management	4	3	100	100	100
		25UCO63ES03B		Discipline Specific Elective – 3: Organisational Behaviour					
		25UCO63ES03C		Discipline Specific Elective – 3: Retail Management					
		25UCO63ES04A	DSE	Discipline Specific Elective – 4: Financial Analytics	4	3	100	100	100
		25UCO63ES04B		Discipline Specific Elective – 4: HR Analytics					
		25UCO63ES04C		Discipline Specific Elective – 4: Marketing Analytics					
		25UCO63EL01A	EL	Project /	0	1	100	-	100
		25UCO63EL01B		Industrial Visit /					
		25UCO63EL01C		Field Visit					
		25UCO63CE01	CE	Comprehensive Examination*	0	2	50	50	100
	IV	25UCO64OE02A	OE	Open Elective – 2: Digital Marketing	4	2	100	100	100
		25UCO64OE02B		Open Elective – 2: Digital Banking					
		25UCO64OE02C		Open Elective – 2: Stock Trading					
				Extra Credit Course	0	(3)			
				<b>Total</b>	<b>30</b>	<b>22 (3)</b>			
	V	25UCW65OR01	OR	Outreach Programme	-	4			
		25UCW65EC01	EC	Co-Curricular & Extra Curricular Activities		1			
1-6				<b>TOTAL</b>	<b>180</b>	<b>137 (15)</b>			

\*For Grade Calculation: Marks obtained out of 50 will be converted into 100 in the mark statements.

**Open Elective - 1 (WS): 5<sup>th</sup> Semester**

<b>School</b>	<b>Course Code</b>	<b>Title of the Course</b>
<b>SMS</b>		
BBA	25UBU54OE01A	Global Supply Chain Management
	25UBU54OE01B	Starts-ups and small Business Management
Commerce	25UCO54OE01A	Goods and Service Tax
	25UCO54OE01B	Personal Investment Planning
	25UCO54OE01C	Computerized Accounting
Commerce Business Analytics	25UCB54OE01	Personal Financial Management
Commerce Strategic Finance	25UCF54OE01	Strategic Business Leader
Commerce Computer Application	25UCC54OE01A	Innovation Management
	25UCC54OE01B	AI in Human Resource Management
Economics	25UEC54OE01	Principles of Economics

**Open Elective - 2: 6<sup>th</sup> Semester**  
**Offered to students from other Departments**

Department	Course Code	Title of the Course
Artificial Intelligence and Machine Learning	25UAI64OE02	Gen AI tools
Botany	25UBO64OE02	Landscape Designing and Waste Management
Biotechnology	25UBT64OE02	Food Science and Technology
BBA	25UBU64OE02A	Practical Stock trading
	25UBU64OE02B	Export Management
B Com Business Analytics	25UCB64OE02	Personal Investment Planning
B Com Computer Application	25UCC64OE02A	Social Media Marketing
	25UCC64OE02B	Basics of Banking
B Com Strategic Finance	25UCF64OE02	Personal Financial Management
Chemistry	25UCH64OE02	Food & Nutrition
B Com	25UCO64OE02A	Digital Marketing
	25UCO64OE02B	Digital Banking
	25UCO64OE02C	Stock Trading
Computer Science	25UCS64OE02	Design Thinking
BCA	25UBC64OE02	Web Design
Economics	25UEC64OE02	Economics for Competitive Exams
Electronics	25UEL64OE02A	CCTV and Smart Security Systems
	25UEL64OE02B	Entrepreneurial Electronics
English	25UEN64OE02	English for Employability
History	25UHS64OE02	Intellectual Revivalism in Tamil Nadu
Mathematics	25UMA64OE02	Mathematics for Competitive Examinations
Physics	25UPH64OE02A	Laser Technology and its Application
	25UPH64OE02B	Physics of Earth
Statistics	25UST64OE02	Applied Statistics
Tamil	25UTA64OE02	படைப்பிலக்கியம் (Creative writing)
Visual Communication	25UVC64OE02	Digital Media and Production



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UTA11GL01	பொதுத்தமிழ் - 1: General Tamil - 1	4	3

கற்றலின் நோக்கங்கள் (Course Objectives)	
புதிய இலக்கிய வடிவங்களை அறியும் திறனைப் பெறுதல்	
எழுத்து சொல் இலக்கணத்தில் இன்றியமையாமையை உணர்தல்	
புதுக்கவிதைகளின் கூறுகளை வாழ்வியலோடு பொருத்திப்பார்த்தல்	
தமிழ்க்கவிதைகளைப் பிறமொழிக் கவிதைகளோடு ஒப்பிட்டுப் பார்த்தல்	
புதுக்கவிதைகளைப் படைக்கும் திறன் பெறுதல்	

<b>அலகு-1</b>	<b>(12 மணி நேரம்)</b>
பாரதியார் கவிதைகள்	- பாஞ்சாலிசபதம்: சபதச் சருக்கம்
பாரதிதாசன் கவிதைகள்	- புரட்சிக்கவி : மன்னனின் சர்வாதிகாரம், கவிஞனின் எழுச்சியுரை, கவிஞனின் மொழிப்பற்று, மக்களாட்சி மலரும் விதம்
இலக்கிய வரலாறு	- இருபதாம் நூற்றாண்டுத் தமிழ்க்கவிஞர்கள்
உரைநடை	- முதல் மூன்று கட்டுரைகள்

<b>அலகு-2</b>	<b>(12 மணி நேரம்)</b>
வெ. இராமலிங்கனார்	- தமிழ், அரசியல்
முடியரசனார்	- தொழிலாளி, துறைதோறும் தமிழே காண்பீர், மொழியுணர்ச்சி
பெருஞ்சித்திரனார்	- என்னென்று சொல்வோம், இனியேனும் ஒன்றிணைவீர்
பட்டுக்கோட்டையார்	- என் விருப்பம், ஏட்டில் படித்ததோடு இருந்து விடாதே, அன்னசத்திரம் இருப்பதெனாலே?
இலக்கிய வரலாறு	- புதுக்கவிதை வடிவங்கள்
இலக்கணம்	- எழுத்து

<b>அலகு-3 : சமூகக் கவிதைகள்</b>	<b>(12 மணி நேரம்)</b>
சுரதா	- நெஞ்சில் நிறுத்துங்கள், பூம்புகார்
மு. மேத்தா	- உன்னுடைய கொடியை
கண்ணதாசன்	- ஆணவம் அழியும்
அப்துல் ரகுமான்	- பசி
தங்கம் மூர்த்தி	- கூடு திரும்புதல் எளிதன்று
ஜெயபாஸ்கரன்	- ஒற்றைக் கேள்வியுடன் ஒருவர்
இலக்கிய வரலாறு	- சிறுகதை- உரைநடை
சிறுகதை	- முதல் மூன்று கதைகள்

<b>அலகு-4 : அரசியல் கவிதைகள்</b>	<b>(12 மணி நேரம்)</b>
ஈரோடு தமிழன்பன்	- எட்டாவது சீர்
யுகபாரதி	- பழைய புத்தக வியாபாரி
கனிமொழி	- கருவறை வாசனை
அ. வெண்ணிலா	- நீரில் அலையும் முகம்
பெருமாள் முருகன்	- குழந்தைகளைத் தண்டித்தல்
சீனு ராமசாமி	- அகதி
கல்கி சுப்பிரமணியம்	- விதியை எழுதினேன்
இலக்கணம்	- சொல்

<b>அலகு-5 : அயலகக் கவிதைகள்</b>	<b>(12 மணி நேரம்)</b>
தஸ்லீமா நஸ்ரின்	- கல் உடைக்கும் பெண்
மாயா ஏஞ்சலு	- கைத்தட்டுங்கள் கொண்டாடுங்கள்
நானிலு கவிதைகள்	- 10 கவிதைகள்
உரைநடை	- நான்கு முதல் ஆறு வரை உள்ள கட்டுரைகள்
சிறுகதை	- நான்கு முதல் ஆறு வரை உள்ள கதைகள்

<b>கற்பித்தல் அணுகுமுறை</b> Teaching Methodology	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
<b>மதிப்பீட்டு முறைகள்</b> Assessment methods	நூல் நோக்குத் தேர்வு (Open Book Test), இயங்கலைத்தேர்வு (Online Test), ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

**பாடநூல்:**

பொதுத்தமிழ்-1(2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி

**Websites and eLearning Sources:**

- <https://www.tamilvu.org/library/nationalized/pdf/35-subbureddiyar/452-panjalisabatham.pdf>
- <https://www.annacentenarylibrary.org> - <https://shorturl.at/KWZx5>

- <https://eluthu.com/kavithai>
- <https://www.tamilvu.org/courses/degree/p103/p1032/html/p1032614.htm>
- <https://kavithaivaasal.blogspot.com/2017/11/blog-post.html>

**Course Outcomes**

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO-1	இக்கால இலக்கிய வகைகளைக் கண்டறிவர்	K1
CO-2	எழுத்து, சொல்லிலக்கணங்களின் அடிப்படைகளை வகைப்படுத்தி அறிவர்.	K2
CO-3	அயலகக் கவிதை வடிவங்கள் குறித்த தெளிவான விளக்கங்களைப் பெறுவர்.	K3
CO-4	மொழிபெயர்ப்புக் கவிதைகளைக் கற்பதன் வாயிலாகத் திறனாய்வு செய்யும் திறனை வளர்த்தெடுப்பர்.	K4
CO-5	புதுக்கவிதை வாயிலாக வெளிப்படும் சமூக, அரசியல் விழுமியங்களை மதிப்பிடுவர்	K5

**Relationship Matrix**

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UTA11GL01		பொதுத்தமிழ் – 1: General Tamil - 1							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	3	2	2	3	3	3	2	3	3	2.7
CO-2	2	2	3	2	2	3	2	3	2	3	2.4
CO-3	3	2	3	3	3	3	3	3	3	2	2.8
CO-4	2	2	2	2	1	2	2	3	2	2	2.0
CO-5	3	2	3	2	2	3	2	2	3	3	2.5
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UFR11GL01	Language French – 1	4	3

Course Objectives
Familiarize students with the French language through an exploration of francophone culture, traditions, and civilization.
Build fundamental knowledge in listening, speaking, reading, and writing (LSRW) as outlined by the Common European Framework of Reference for Languages (CEFR).
Enable students to understand and use basic grammatical structures and essential vocabulary in context.
Equip students with the skills needed to engage in simple, real-life conversations and interactions in French.
Foster a deeper connection to the language by integrating cultural elements, enhancing motivation and intercultural awareness.

#### **UNIT I (12 Hours)**

1. Titre - Je Suis
2. Lexique - L'alphabet, les salutations, les loisirs, les nombres
3. Grammaire - Les pronoms personnels sujets, les articles définis et indéfinis, les verbes auxiliaires, les adjectifs de nationalité, l'adjectif interrogatif 'quel'
4. Production orale- se présenter
5. Production écrite - Donner des informations personnelles

#### **UNIT II (12 Hours)**

6. Titre - Près de moi
7. Lexique – Les lieux, la famille, la situation familiale, les professions
8. Grammaire – les verbes en 'er' au présent, le masculin et le féminin des professions, les adjectifs possessifs
9. Production orale- Demander et dire le lieu d'habitation
10. Production écrite - Présenter et parler de sa famille

#### **UNIT III (12 Hours)**

11. Titre - Qu'est-ce qu'on mange ?
12. Lexique – les commerces, les commerçants, les aliments, les moyens de paiement
13. Grammaire – le singulier et le pluriel des noms, les prépositions de lieu, les verbes en 'ir'
14. Production orale- faire des courses alimentaires, demander et dire le prix
15. Production écrite - Donner une appréciation, commander au restaurant, créer un menu

#### **UNIT IV (12 Hours)**

16. Titre - C'est où
17. Lexique – la ville, les monuments, les transports
18. Grammaire – la fréquence, l'impératif, les connecteurs
19. Production orale- demander et indiquer le chemin, se déplacer des transports en commun
20. Production écrite - présenter une ville ou un quartier, créer un guide pour un monument

#### **UNIT V (12 Hours)**

21. Titre - C'est tendance
22. Lexique – les vêtements, les couleurs, les matières, les objets technologiques, la météo
23. Grammaire – le genre et le nombre des adjectifs, le futur proche, la place des adjectifs, l'adjectif démonstratif
24. Production orale- demander et dire l'utilité d'un produit, parler de la météo
25. Production écrite - Donner une appréciation sur un vêtement, décrire un objet
26. Indian knowledge system- Incorporating hand gestures and expressions to reinforce non-verbal communication in French and assimilating traditional Indian culinary knowledge while learning French food cultures (5%)

<b>Teaching Methodology</b>	Kinesthetic & Multi-Sensory Learning, Rhythm-Based Learning – ex. comptines, Deductive & Explicit Learning- structural approach, oral approach, blended learning, media integration
<b>Assessment Methods</b>	<p><i>Oral assessment:</i> Introduce Oneself – (Rubric –assessed on correct usage of vocabulary, personal pronouns and basic verbs)</p> <p><i>TPR activity:</i> Evaluate comprehension of oral commands like action words. (Rubric –assessed on comprehension, response and reaction time)</p> <p><i>Reading comprehension:</i> Read a simple passage like a personal description, and answer questions. (Rubric –assessed on accuracy of response)</p> <p><i>Written assessment:</i> Write simple structured texts on short personal introduction. (Rubric –Graded on correct grammar, sentence structure, and vocabulary usage)</p>

### Book for Study:

1. Mensdorff-Pouilly, L., Opatski, S., Petitmengin, V., Pons, S., Sperandio, C., Djimli, H., & Veldeman-Abry, J. (2022). *Édito A1: Méthode de français* (2nd ed.). Didier FLE, Hatier.(P.1-P.86)

### Book for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2020). *Génération A1*. Didier.
2. Mérieux, R., & Loiseau, Y. (2012). *Latitudes A1*. Didier.

### Websites and e-learning Sources:

1. <https://apprendre.tv5monde.com/en>
2. <https://www.thefrenchexperiment.com>
3. <https://www.iletaitunehistoire.com>
4. <https://www.francaisfacile.com>
5. <https://www.francaisauthentique.com>

CO No.	Course Outcomes	Cognitive Levels (K –Levels)
	CO–Statements	
	On successful completion of this course, students will be able to	
<b>CO1</b>	Recognize and use fundamental vocabulary including greetings, while constructing simple sentences with personal pronouns and basic verbs.	<b>K1</b>
<b>CO2</b>	Introduce themselves, ask and answer questions about personal details, express preferences, and engage in role-play conversations related to daily life	<b>K2</b>
<b>CO3</b>	Differentiate between definite and indefinite articles, form plural and singular nouns, conjugate regular verbs in the present tense, and use adjectives correctly	<b>K3</b>
<b>CO4</b>	Ask for and give directions, order food, discuss weather conditions, describe clothing and objects, and create simple structured texts such as menus, guides, and personal descriptions.	<b>K4</b>
<b>CO5</b>	Demonstrate awareness of Francophone culture through language use in real-world scenarios, such as public transport, shopping, dining, and professional settings.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course					Hours	Credits	
1	25UFR11GL01			Language French – 1					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	2	2	1	3	2	1	1	2	3	1.9
CO2	3	2	3	3	1	3	2	3	3	3	2.6
CO3	2	2	2	2	2	2	1	2	2	2	1.9
CO4	3	3	3	3	2	3	2	2	2	3	2.6
CO5	3	2	2	3	3	3	3	2	3	3	2.7
Mean Overall Score											2.34 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UHI11GL01	Language Hindi - 1	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)

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

#### UNIT II (12 Hours)

5. Rishtom ke Naam
6. Gharelu Padartho ke Naam
7. Sangya
8. Hindi Ginthi

#### UNIT III (12 Hours)

9. Sapthah ke Din
10. Sarvanam
11. Vilom Shabd
12. Dr. Abdul Kalam

#### UNIT IV (12 Hours)

13. Sal ke Maheene
14. Shareer ke Ang
15. Visheshan
16. Batcheeth - Dookan mein

#### UNIT V (12 Hours)

17. Janvarom ke Naam
18. Rang
19. Dishayem
20. Adhikal (Introduction)

Teaching Methodology	Peer Instruction Exercise, Videos, PPT, Quiz, Group Discussion
Assessment Methods	Seminar, Quiz, Assignment

#### Books for Study:

1. *Prathamik Patya Pusthak*, Dakshina Bharath Hindi Prachara Sabha, Thiagaraya Nagar, Chennai, 2022.
2. M. Ravi Chandran, *Concise Trilingual Dictionary*, Lotus Publications, Madurai, 2021.
3. M. Kamathaprasad Gupth, *Hindi Vyakaran*, Anand Prakashan, Kolkatta, 2020.
4. *Madyama Patya Pusthak*, Dakshina Bharath Hindi Prachara Sabha, Thiagaraya Nagar, Chennai, 2022.

#### Books for Reference:

1. Dr. A. P. J. Abdul Kalam, *Mere sapnom ka Bharath*, Prabath Prakashan, Noida, 2020,
2. *Meri Pratham Hindi Sulekh Shabd Gyaan*, Wonder House Books, Noida, 2022.
3. Aravind Kumar, *Sampoorna Hindi Vyakaran our Rachana*, Lucent publisher, 2022.
4. *Adhunik Hindi Vyakaran our Rachana*, Bharati Bhavan Publishers & distributors, 2024.
5. Acharya Ramchandra Shukla, *Hindi Sahitya Ka Itihas*, Prabhat Prakashan, 2023.

#### 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 –Levels)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Introduction to Hindi sounds.	<b>K1</b>
<b>CO2</b>	Acquisition of Hindi Vocabulary.	<b>K2</b>
<b>CO3</b>	Sentence formation in Hindi.	<b>K3</b>
<b>CO4</b>	Practical application of grammar.	<b>K4</b>
<b>CO5</b>	Justify the social & political conditions of Aadhi Kaal in Hindi Literature.	<b>K5</b>

Relationship Matrix											
Semester	Course code		Title of the Course				Hours/week		Credits		
1	25UHI11GL01		Language Hindi - 1				4		3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scoreof 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	25USA11GL01	Language Sanskrit - 1	4	3

Course Objectives	
To improve knowledge in Sanskrit	
To train students in reading Sanskrit words	
To introduce the fundamental grammar	
To coach ethics and improve self-confident	
To train the students to use the tenses in Sanskrit	

**UNIT I (12 Hours)**

Introduction to Sanskrit

**UNIT II (12 Hours)**

Subhandha shabda vicaraha (akaara, aakaara, ikaara, iikaara)

**UNIT III (12 Hours)**

Vartamankala lat lakaara vakya prayogaha

**UNIT IV (12 Hours)**

Sanskrita sharala vakya paricayaha

**UNIT V (12 Hours)**

Selected verses from good saying in Sanskrit

<b>Teaching Methodology</b>	Videos, PPT, Blackboard, Demonstration, Exercises
<b>Assessment Methods</b>	Seminar, Quiz, Group Discussion.

**Books for Study:**

Shadhamanjari

**Books for Reference:**

1. Kulapathy, K.M., Sarala Samkrit Balabodh, Bharatiya Vidya Bhavan, Munushimarg Mumbai – 4000 007 2021
2. R.S. Vadhyar & Sons, Book – Sellers and publishers, Kalpathi. Palagahat 678003, Kerala, South Inida, Shabdha Manjari 2022
3. Balasubramaniam R, Samskrita Akshatra Siksha, Vangals Publications, 14<sup>th</sup> Main road, JP Nagar, Bangalore – 78 2020

**Websites and e-Learning Sources:**

1. <https://www.learnsanskrit.org/static/pdf/vyakarana.pdf>
2. <https://archive.org/details/in.ernet.dli.2015.382597>
3. <https://openpathshala.com/sanskrit-grammar-basic/3>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	Remember and Recall words relating to objects.	K1
CO-2	Understand classified vocabulary.	K2
CO-3	Apply nouns and verbs	K3
CO-4	Analyze different forms of names and verbs	K4
CO-5	Appreciate the good saying of Sanskrit Improve the self-values.	K5



Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25USA11GL01		Language Sanskrit - I							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	1	1	3	2	3	2	3	2	2	2.2
CO-2	2	2	3	3	1	2	2	3	3	2	2.3
CO-3	3	2	2	2	2	2	2	3	3	2	2.3
CO-4	3	2	2	3	2	3	3	3	2	2	2.3
CO-5	3	2	3	2	3	2	2	3	3	3	2.6
Mean Overall Score											2.34 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UEN12GE01A	General English – 1: Pre-Intermediate Stream	5	3

Course Objectives (CO)				
To develop basic listening, speaking, reading, and writing skills				
To improve comprehension and fluency in both oral and written communication				
To learn language rules to create meaningful written and spoken communication				
To learn and integrate new vocabulary to expand language proficiency				
To construct grammatically correct sentences and engage in simple conversations				

UNIT I:		(15 Hours)
Listening:	(Skill) : Listening for familiar words in stories (Practice) : “The City Mouse and the Country Mouse”	
Reading:	(Skill) : Reading aloud (Practice) : “The Peacock and the Crane” “The Curious Monkey”	
Grammar:	(Practice) : Nouns: Types; Gender	
Vocabulary:	(Practice) : Kinship terms	
Speaking:	(Skill) : Repetition of Minimal Pairs (Practice) : Pronunciation of words	
Writing:	(Skill) : Using capital letters correctly in names, the pronoun ‘I,’ days, months, languages, nationalities, sentence beginnings, and book titles (Practice) : Capitalisation	

UNIT II:		(15 Hours)
Listening:	(Skill) : Listening to identify phrases and sentences (Practice) : “How to Be Happy in Every Situation”	
Reading:	(Skill) : Reading for main ideas (Practice) : “The World is a Mirror”	
Grammar:	(Practice) : Countable and Uncountable Nouns; Singular and Plural Nouns; Pronouns	
Vocabulary:	(Practice) : Human body vocabulary	
Speaking:	(Skill) : Responding to basic questions (Practice) : Simple conversations	
Writing:	(Skill) : Writing personal and academic information with correct spelling (Practice) : Using Correct Spelling in Writing	

UNIT III:		(15 Hours)
Listening:	(Skill) : Listening for main ideas (Practice) : “Magic Pot”	
Reading:	(Skill) : Identifying the message of the story (Practice) : Zen story: “Carry On” Zen story: “Harmony”	
Grammar:	(Practice) : Adjectives, Articles and Verbs	
Vocabulary:	(Practice) : Vegetables and Fruits	
Speaking:	(Skill) : Using ‘be’ verbs and adjectives to describe people, things and pictures (Practice) : Describing People, Things and Pictures	
Writing:	(Skill) : Practising correct punctuation in writing (Practice) : Punctuation	

UNIT IV:		(15 Hours)
Listening:	(Skill) : Listening for the main ideas in the story and expressing one’s views about them (Practice) : “A Glass of Milk”	
Reading:	(Skill) : Understanding the central idea of the story and sharing personal views	

	(Practice) :	“Birbal: The Wise Man”
<b>Grammar:</b>	(Practice) :	Simple Present Tense
<b>Vocabulary:</b>	(Practice) :	Plants, Trees and Flowers
<b>Speaking:</b>	(Skill) :	Describing daily routines using the simple present tense
	(Practice) :	Describing one’s own routine and a friend’s routine
<b>Writing:</b>	(Skill) :	<b>Writing simple sentences in response to questions and on a given topic</b>
	(Practice) :	Writing Simple Sentences

**UNIT V: (15 Hours)**

<b>Listening:</b>	(Skill) :	Listening to understand the sequence of ideas
	(Practice) :	A Father and His Son
<b>Reading:</b>	(Skill) :	Identifying the implicit idea of the story
	(Practice) :	“The Stone Cutter”
<b>Grammar:</b>	(Practice) :	Simple Past Tense
<b>Vocabulary:</b>	(Practice) :	Birds, Animals and Insects
<b>Speaking:</b>	(Skill) :	Narrating stories, events, or experiences using the simple past tense
	(Practice) :	Narrating a Familiar Story or Past Events
<b>Writing:</b>	(Skill) :	Writing a paragraph using a picture by answering questions or describing it.
	(Practice) :	Picture Composition

<b>Teaching Methodology</b>	Lectures, task-based activities, audio-visual listening tasks, guided reading and writing exercises, discussions
<b>Assessment Method</b>	Listening and reading comprehension exercises, verbal presentations, role plays and conversations, writing tasks

**Books for Study:**

*Seeds of English Skills* by Dr. M. John Britto, Dr. B. Sam Jerome Sharone, and Dr. S. Sajeev.

	<b>Course Outcomes</b>	
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K-Level)</b>
<b>CO-1</b>	Recognize basic sounds, words, and simple ideas through listening practice.	<b>K1</b>
<b>CO-2</b>	Understand and engage in simple conversations, improving fluency in both oral and written communication.	<b>K2</b>
<b>CO-3</b>	Apply grammatical rules to construct meaningful sentences in spoken and written forms.	<b>K3</b>
<b>CO-4</b>	Integrate new vocabulary into everyday communication to expand language proficiency.	<b>K4</b>
<b>CO-5</b>	Construct grammatically correct sentences and engage in simple conversations, expressing personal experiences and opinions.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UEN12GE01A		General English – 1: Pre-Intermediate Stream							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	2	3	2	3	2	3	2	3	2	2	2.4
CO2	3	2	2	3	2	3	2	3	2	3	2.5
CO3	3	2	2	2	3	2	2	3	2	2	2.3
CO4	3	2	2	2	2	2	2	2	2	3	2.2
CO5	3	2	3	2	3	2	3	2	3	2	2.5
Mean Overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	25UEN12GE01B	General English – 1: Intermediate Stream	5	3

Course Objectives
To improve students' ability to listen, speak, read, and write in English through interactive and meaningful activities tailored to real-life contexts.
To enable students to use appropriate vocabulary, grammar, and pronunciation to introduce themselves, express opinions, describe people and places, and engage in conversations.
To equip students with reading strategies to comprehend texts, and apply structured writing methods to express ideas coherently.
To develop students' ability to use common grammar structures accurately and expand their vocabulary through word formation techniques.
To help students apply effective learning strategies to enhance their academic and professional success.

Unit 1: What's in a Name?	(15 Hours)
1. Listening: (Skill)	Listening for gist
(Practice)	"Not Good with Names" by Cynthia Win (a TED talk)
2. Reading: (Skill)	Skimming
(Practice)	"Eli, the Equation"
3. Grammar: (Practice)	Nouns
4. Vocabulary: (Practice)	Forming compound nouns
5. Study Skill:	Using online dictionaries
6. Speaking: (Skill)	Initiating conversations (Greeting – Starting a conversation with new people – Introducing and answering an introduction)
(Practice)	Introducing oneself and others in conversations
7. Writing: (Skill)	Narrating a personal anecdote – Using capitals and end mark punctuations in sentences
(Practice)	Guided Composition: The story of my name

Unit 2: Family is Forever!	(15 Hours)
1. Listening: (Skill)	Predicting topics
(Practice)	"Tracing Roots, Telling Stories"
2. Reading: (Skill)	Scanning
(Practice)	"Home Lost, Family Found"
3. Grammar: (Practice)	Pronouns
4. Vocabulary: (Practice)	Words related to family and relationships
5. Study Skill:	Recognising your learning style
6. Speaking: (Skill)	Talking about your family (family members and relationships, their personalities and your attachment, family routines, and challenges)
(Practice)	Talking about your family (in conversations)
7. Writing: (Skill)	Narrating events in chronological order – Using punctuations in numbers
(Practice)	Controlled Composition: My family history

Unit 3: Nothing is Better than a Good Friend	(15 Hours)
1. Listening: (Skill)	Listening for main idea
(Practice)	"Nothing is better than a good friend"
2. Reading: (Skill)	Predicting
(Practice)	(Jigsaw reading) Fables about friends: (a) "The Hare with Many Friends" – (b) "The Two Fellows and the Bear" – (c) "The Fox and the Stork" – (d) "The Four Friends and a Hunter"
3. Grammar: (Practice)	Adjectives
4. Vocabulary: (Practice)	Forming nouns, adjectives, verbs and adverbs using suffixes
5. Study skill:	Setting and prioritising language learning goals
6. Speaking: (Skill)	Talking about people (Describing people's appearance and their mannerism – Giving your opinion about people – Expressing what you like and dislike in a person)

- 7. Writing:** (Practice) Delivering a short talk about one's best friend  
 (Skill) Describing people (What they wear, how they move and seem to feel, and where they are) Using comma in sentences.  
 (Practice) Controlled composition: Describing people in given pictures

#### Unit 4: The Inner Me

(15 Hours)

- 1. Listening:** (Skill) Listening to understand pronunciation  
 (Practice) "The bare necessities" from *The Jungle Book*  
**2. Reading:** (Skill) Previewing a text  
 (Practice) "The Surprising Benefits of Being an Introvert"  
**3. Grammar:** (Practice) Articles and Quantifiers  
**4. Vocabulary:** (Practice) Forming words with different meanings using prefixes  
**5. Study skill:** Planning a study schedule  
**6. Speaking:** (Skill) Asking about feelings – Expressing one's feelings  
 (Practice) Talking about feelings in different situations  
**7. Writing:** (Skill) Describing character traits (Writing about what characters would say or do)  
 Using quotation marks and apostrophes in sentences  
 (Practice) Controlled Composition: Cruel Cinderella

#### Unit 5: Hometown Appetite

(15 Hours)

- 1. Listening:** (Skill) Listening for supporting details  
 (Practice) "The Village that Raised Me"  
**2. Reading:** (Skill) Questioning circles for active reading  
 (Practice) "Homecoming"  
**3. Grammar:** (Practice) Prepositions of time, place and movement  
**4. Vocabulary:** (Practice) Changing words from one class to another  
**5. Study skill:** Tracking progress in learning  
**6. Speaking:** (Skill) Describing a place  
 (Practice) Talking about your hometown  
**7. Writing:** (Skill) Describing objects – Using colon in sentences  
 (Practice) Controlled Composition: Writing posts for social media, describing your college campus and classroom

<b>Teaching Methodology</b>	Lectures, Demonstrations, Discussions, Peer-Review Tasks, Role-plays, Pair and group activities
<b>Assessment Tools</b>	Listening and reading comprehension tasks, Individual talks, Role plays, Controlled and guided compositions

#### Books for Study:

M.S. Xavier Pradheep Singh, J. Amalaveenus, and A. Napoleon. *English and Me* by Viva Books, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify and recall common grammar structures, vocabulary, and pronunciation patterns used in everyday communication.	K1
CO2	Demonstrate comprehension of spoken and written texts by summarising key ideas, identifying main points, and making inferences.	K2
CO3	Use appropriate vocabulary, grammar, and pronunciation to introduce themselves, express opinions, describe people and places, and engage in meaningful conversations.	K3
CO4	Differentiate between various reading and writing strategies, such as skimming, scanning, and structured writing, to effectively interpret and construct texts.	K4
CO5	Critically review written and spoken texts for clarity, coherence, and correctness, providing constructive feedback for improvement.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UEN12GE01B		General English – 1: Intermediate Stream							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	2.5	3	3	2.5	3	3	2.5	2.5	3	2.8
CO2	2.5	3	2.5	2.5	2.5	3	3	2.5	2.5	3	2.7
CO3	3	2.5	2.5	3	3	2.5	2.5	2.5	3	2.5	2.7
CO4	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.5	2.6
CO5	3	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.65
Mean Overall Score											2.69 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCO13CC01	Core Course - 1: Financial Accounting - 1	6	4

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 Basic Accounting Concepts and Final Accounts (18 Hours)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - 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 – II Non -Trading Organisation (18 Hours)**

Accounts of Non -Trading Institutions - Receipt & Payments account – Income & Expenditure Account and Balance sheet

**UNIT – III Depreciation Accounts and Bills of Exchange (18 Hours)**

Depreciation Accounts - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method - Bills of Exchange – Definition – Specimens – Types - Discounting of Bills – Endorsement of Bill – Collection

**UNIT – IV Accounting for Incomplete Records (18 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 (18 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, Demonstration and creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

**Theory 20% and Problems 80%**

**Books for Study:**

1. S. P. Jain and K. L. Narang (2022) Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari (2023), Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta (2022), “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta (2021): Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta (2022), “Financial Accounting”, Sultan Chand, New Delhi.

**Books for Reference:**

1. Dr. Arulanandan and Raman (2019): Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting (2022), Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi, (Latest Edition)
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi, (Latest Edition)
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida, (Latest Edition)

**Websites and eLearning 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	Remember the basic accounting concepts	K1
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K2
CO3	Analyse the various methods of providing depreciation and Final Accounts	K3
CO4	Evaluate the methods of calculation of profit and loss of business	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
1	25UCO13CC01		Core Course - 1: Financial Accounting - 1							6	4
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	2	2	3	2	2	2	2	2	2	2.2
CO2	3	2	2	2	2	2	3	2	3	3	2.4
CO3	2	3	2	3	2	3	2	3	3	3	2.6
CO4	2	2	2	1	2	2	2	1	2	2	1.8
CO5	3	2	3	3	1	3	1	3	2	1	2.2
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	25UCO13CC02	Core Course - 2: Principles of Management	5	4

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- Definition – 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 Directing (15 Hours)**

Motivation – Meaning – Theories of motivation – 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.

#### **UNIT – V Co-ordination and Control (15 Hours)**

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
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

1. Gupta. C. B, -Principles of Management, S. Chand & Sons Co. Ltd, New Delhi, (Latest Edition)
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi, (Latest Edition)
3. P. C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida, (Latest Edition)
4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi, (Latest Edition)
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi, (Latest Edition)

#### **Books for Reference:**

1. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai, (Latest Edition)
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi, (Latest Edition)
3. Griffffin, Management principles and applications, Cengage learning, India, (Latest Edition)
4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York, (Latest Edition)

5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India, (Latest Edition)

#### Websites and eLearning 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>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Demonstrate the importance of principles of management.	K1
CO2	Paraphrase the importance of planning and decision making in an organization.	K2
CO3	Comprehend the concept of various authorities and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-ordination and control in the management.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
1	25UCO13CC02		Core Course - 2: Principles of Management							5	4
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	2	3	3	3	3	3	2	2	1	2.5
CO2	3	3	2	2	2	3	2	2	2	1	2.3
CO3	3	3	3	2	2	2	2	2	2	2	2.3
CO4	2	3	3	3	3	2	3	2	3	2	2.6
CO5	2	2	2	2	2	3	2	2	3	2	2.2
Overall Mean Score											2.3
											High

Semester	Course Code	Title of the Course	Hours / Week	Credits
1	25UCO13CC03	Core Course - 3: Ancient Indian Trade Practices (IKS)	2	1

Course objectives:				
To know periods in Ancient Indian Economy				
To understand the economic evaluation in ancient period				
To know monetary system and coinage system				
To study on ancient trade practices in India				
To study on sustainable agriculture farming and Taxation system				

#### **UNIT – I Introduction to Ancient Trade (6 Hours)**

The Inception of Trade in India: Definition and significance of trade in ancient times-Evolution of barter system-and early forms of money-Role of trade in the development of civilizations-Ancient economic theories and business ethics - advent of agriculture - Establishment of village markets - Role of cattle in trade.

#### **UNIT – II Coinage system in Ancient Trade (6 Hours)**

From barter to coinage: Introduction of standard weights and measures - Coins and Problems in Ancient Indian Economic History - Introduction to Ancient Indian economy - Coinage systems in Ancient India – Types of Currency used in ancient India.

#### **UNIT – III Major Trade Routes: (6 Hours)**

Major Trade Routes: The Silk Road: Trade between China, India, Persia, and Rome-Indian Ocean Trade: Trade links between India, Arabia, and Africa-Mediterranean Trade: Phoenicians, Greeks, and Romans in commerce-Trans-Saharan Trade: Gold, salt, and slave trade in Africa-Ancient Indian trade centers: Pataliputra, Taxila, Madurai, and Kanchipuram.

#### **UNIT – IV Agriculture Practices (6 Hours)**

Agriculture Practices stated in Kautilyas's Arthashastra: Supply of good seeds and other inputs - Provision of irrigation water - prediction of rainfall by IMD - Assistance in purchase of machineries - Marketing and safe storage. Domestic Products in Trade: Agricultural products in trade - Textiles and the cloth industry - precious metals and stones - Pottery and handicrafts - Livestock and animal products - Timber and forest produce.

#### **UNIT – V Taxation In India and Influence on Modern Trade (6 Hours)**

Evolution Taxation in Mauryan – Kautilya's Arthshtrashtra on Taxation - Taxation in Gupta Era - Taxation in Medieval India - Delhi sultanate and Mughal Era. - Taxation System Under Marathas and British Rule.

Modern Trade: Ancient trade for modern business practices-Evolution of international trade from ancient to modern times- Innovation in supply chains from ancient to modern times and modern trade networks.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Group Discussion and Case Analysis
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

1. The Cambridge Economic History of India" edited by Dharma Kumar and Meghnad Desai
2. "Indian Economy, 1858-1914" by R.C. Dutt
3. "The State and Taxation in India: A Comparative Study" by Ursula Hicks

#### **Books for Reference:**

1. "Indian Society and the Making of the British Empire" by C.A. Bayly
2. "The Agrarian System of Mughal India" by Irfan Habib
3. "Taxation in India: A Historical Survey" by B.R. Tomlinson
4. "Economic History of India" by R.C. Dutt
5. "Fiscal Policies and the World Economy: An Indian Perspective" by Amaresh Bagchi

**Websites and eLearning Sources:**

1. <https://www.anantaajournal.com/archives/2023/vol9issue1/PartA/8-6-35-890.pdf>
2. <https://apps.dtic.mil/sti/pdfs/AD1019423.pdf>
3. [https://ijariie.com/AdminUploadPdf/Kautilya\\_s\\_arthashastra\\_s\\_agricultural\\_and\\_ec\\_nomic\\_administration\\_and\\_its\\_relevance\\_in\\_the\\_current\\_context\\_with\\_particular\\_archaic\\_elabor\\_ation\\_ijariie23658.pdf?srsltid=AfmBOoqbqcNWlvendNEwgzptiL8g49KZ0X9jT9WT7Nfq8NAXdSHJm4x7](https://ijariie.com/AdminUploadPdf/Kautilya_s_arthashastra_s_agricultural_and_ec_nomic_administration_and_its_relevance_in_the_current_context_with_particular_archaic_elabor_ation_ijariie23658.pdf?srsltid=AfmBOoqbqcNWlvendNEwgzptiL8g49KZ0X9jT9WT7Nfq8NAXdSHJm4x7)

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Understand the evolution of trade and commerce in ancient civilizations.	<b>K1</b>
<b>CO2</b>	Study the economic revolution, role of currency and coin in facilitating trade.	<b>K2</b>
<b>CO3</b>	Explore the trade routes, commodities, and economic systems of ancient times.	<b>K3</b>
<b>CO4</b>	Discover the agriculture practices, techniques evolved in Kautilyas's Arthashastra.	<b>K4</b>
<b>CO5</b>	Appraise the taxation system practices in ancient India and modern trade system.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
1	25UCO13CC03			Core Course - 3: Ancient Indian Trade Practices (IKS)						2	1
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	2	2	3	2	2	2.2
CO2	2	2	2	2	2	3	2	2	3	2	2.2
CO3	2	2	2	2	2	2	2	3	2	2	2.1
CO4	3	2	2	2	2	2	2	3	2	2	2.2
CO5	2	2	2	2	3	3	3	2	2	2	2.3
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCO13AC01	Allied Course – 1: Business Economics	6	4

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 (18 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 (18 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 (18 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 (18 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 (18 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
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi, (Latest Edition)
2. C. M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03, (Latest Edition)
3. Aryamala. T, Business Economics, Vijay Nocol, Chennai, (Latest Edition)
4. T. P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai, (Latest Edition)
5. D. M. Mithani (2022), Business Economics, Himalaya Publishing House, Mumbai, (Latest Edition)

**Books for Reference:**

1. S. Shankaran, Business Economics-Margham Publications, Chennai, (Latest Edition)
2. P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi, (Latest Edition)
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia, (Latest Edition)
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai, (Latest Edition)
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai,

**Websites and eLearning 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>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Explain the positive and negative approaches in economic analysis	K1
CO2	Understood the techniques of scientific reasoning for economic growth	K2
CO3	Know the assumptions and significance of business economics	K3
CO4	Outline the internal and external economies of scale	K4
CO5	Relate and apply the various methods of business economics and its functions	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UCO13AC01		Allied Course – 1: Business Economics							6	4
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	3	2	3	3	2	3	3	2	2.7
CO2	3	3	3	2	2	3	3	3	2	2	2.6
CO3	3	3	3	3	2	3	3	2	3	3	2.8
CO4	3	3	2	3	2	3	3	2	2	2	2.5
CO5	3	3	3	2	2	3	3	3	2	3	2.7
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UHE14VE01	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 holistic development
To assimilate human values comprehensively

#### UNIT I: Value Education

(6 Hours)

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

#### UNIT II: Human Personality

(6 Hours)

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

#### UNIT III: Human Development

(6 Hours)

Areas of Development: Physical, Intellectual, Emotional, Social Development, Moral & Spiritual development – Practical Sessions on Health and Wellness

#### UNIT IV: Responsible Parenthood

(6 Hours)

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

(6 Hours)

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	Power point
Assessment Methods	Seminars, Reports, Group Discussion, Online Tests, Assignments

#### Book for Study:

1. Department of Human Excellence. (2023). *Essentials of Humanity*. St. Joseph's College.

#### Books for Reference:

1. Alex, K. (2009). *Soft Skills*. S. Chand.
2. Norman Vincent Peale (1952). *The Power of Positive Thinking* Norman Vincent Peale. New York Times
3. Kalam, A.A. P. J. (2012). *You Are Unique*. Punya Publishing.

#### Websites and eLearning Sources:

1. <http://livingvalues.net>. Accessed 05 March 2021.
2. <https://www.psychologytoday.com/us/basics/defense-mechanisms>. Accessed 12 March 2025.
3. <http://www.apa.org/topics/personality#>. Accessed 05 March 2021.
4. <http://www.peacecorps.gov/educators/resources/global-issues-gender-equaligy-and-womens-empowerment/>. Accessed 05 March 2021.
5. <https://www.nextias.com/blog/women-empowerment/> Accessed 12 March 2025.



Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Recall the prescribed values and the dimensions.	K1
CO2	Examine themselves by learning the developmental changes happening in the course of their lifetime.	K2
CO3	Apply the trained values in the day-to-day life.	K3

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
1	25UHE14VE01			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	2.8
CO2	3	2	2	3	3	2	3	3	2	2	2.5
CO3	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UTA21GL02	பொதுத்தமிழ் – 2: General Tamil - 2	4	3

### கற்றலின் நோக்கங்கள் (Course Objectives)

காப்பியங்களின் தோற்றம், வரையறை, வகைகள் ஆகியவற்றை அறிந்து கொள்ளல்
பெருங்காப்பியம், சிறுகாப்பியம் இடையேயான வேறுபாட்டைக் கண்டறிதல்
சைவ வைணவ சமயப் பாடல்களில் சிறப்பினை ஒப்பிடுதல்
காப்பியங்கள் வெளிப்படுத்தும் விழுமியங்களையும் உணர்தல்
சமூகத்திற்கும், காப்பியத்திற்குமான பிணைப்புகள் குறித்துத் தெரிந்துகொள்ளுதல்

#### அலகு-1

(12 மணி நேரம்)

சிலப்பதிகாரம் - ஆய்ச்சியர் குரவை  
மணிமேகலை - ஊர் அலர் உரைத்த காதை  
இலக்கிய வரலாறு - சைவம் வளர்த்த தமிழ் முதல் புராணங்கள் முடிய  
இலக்கணம் - அகப்பொருள் இலக்கணம்

#### அலகு-2

(12 மணி நேரம்)

திருநாவுக்கரசர் - திருவதிகை வீரட்டானம்  
(கூற்றாயினவாறு எனத் தொடங்கும் முதல் 10 பாடல்கள்)  
திருவாசகம் - அடைக்கலப்பத்து  
(செழுக்கமலத் திரளானதின் எனத் தொடங்கும் முதல் 10 பாடல்கள்)  
திருமந்திரம் - மாகேசுர பூசை (11 பாடல்கள்)  
சிவவாக்கியர் பாடல்கள் (15 பாடல்கள்)  
பாடல் எண்கள் - 16,22,27,33,34,35,37,38,47,81,91,225,237,242,495

#### அலகு-3

(12 மணி நேரம்)

பெரியாழ்வார் திருமொழி - திருப்பல்லாண்டு - தாலப்பருவம் (10 பாடல்கள்)  
திருமங்கையாழ்வாரின் பெரிய திருமொழி - திருவரங்கம் -1 (10 பாடல்கள்)  
கம்பராமாயணம் - கங்கை காண் படலம் - (தேர்ந்தெடுக்கப்பட்ட 35 பாடல்கள்)  
பாடல் எண்கள்: 1, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 22, 24, 25, 26, 27, 29, 30,  
32,33,35,39,40,41,42,43,47,62,64,65,67,69,70  
நற்றமிழ்க் கோவை - முதல் மூன்று கட்டுரைகள்.

#### அலகு-4

(12 மணி நேரம்)

சீரப்புராணம் - நதி கடந்த படலம் - 1 முதல் 31 முடிய உள்ள பாடல்கள்  
கள்வரை நதிமறித்த படலம் - 1 முதல் 16 முடிய உள்ள பாடல்கள்  
இலக்கணம் - புறப்பொருள் இலக்கணம்  
இலக்கிய வரலாறு - தமிழ் இலக்கண நூல்கள் முதல் சிற்றிலக்கியங்கள் முடிய

#### அலகு-5

(12 மணி நேரம்)

வீரமாமுனிவரின் தேம்பாவணி - (காசா) காசை சேர் படலம்  
(1 முதல் 50 முடிய உள்ள பாடல்கள்)  
சீனயி (சீனாய்) - மாமலை காண்படலம் - (1 முதல் 56 முடிய உள்ள பாடல்கள்)  
நற்றமிழ்க் கோவை - இறுதி மூன்று கட்டுரைகள்.

கற்பித்தல் முறை (Teaching Methods)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assessment Pattern)	இயங்கலைத்தேர்வு (Online Test), நூல் நோக்குத் தேர்வு (open book test) ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

#### பாடநூல்கள்:

1. பொதுத்தமிழ் (2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி
2. நற்றமிழ்க் கோவை - கட்டுரைத்தொகுப்பு (2025), தமிழாய்வுத்துறை வெளியீடு, தூய வளனார் கல்லூரி

#### Websites and eLearning Sources:

1. <https://www.tamiluniversity.ac.in/english/library2-/digital-library/>
2. <https://www.tamilvu.org/ta/library-13100-html-13100pl1-132372>
3. <https://www.tamilvu.org/ta/courses-degree-p202-p2021-html-p202121-28011>
4. <https://www.chennaiilibrary.com/vaishnava/naalayiradivvaprabhandham.html>

5. <https://www.tamilvu.org/ta/library-l4310-html-l4310por-141616>  
 6. <https://www.tamilvu.org/slet/l4100/l4100pd2.jsp?bookid=80&pno=287>

**Course Outcomes**

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO-1	பழந்தமிழர் வாழ்வியலையும் பன்முக ஆளுமைகளையும் அறிவர்	K1
CO-2	தமிழரின் பல்துறை அறிவு, மரபு போன்றவற்றை அறிந்து கொள்வர்.	K2
CO-3	பெருங்காப்பிய மரபிற்குள் வரும் இலக்கியங்களை அடையாளம் காண்பதோடு அவற்றை விளக்கும் திறனையும் பெறுவர்.	K3
CO-4	புராண இதிகாச மரபுகளிலிருந்து, காப்பியம் என்னும் புதிய இலக்கிய வடிவம் உருவான விதத்தை மதிப்பிடுவர்.	K4
CO-5	இலக்கிய வரலாறு, இலக்கணம், காப்பியங்கள் ஆகியவற்றைக் கற்பதன் வழி போட்டித் தேர்வுகளை எதிர்கொள்ளும் திறன் பெறுவர்	K5

**Relationship Matrix**

Semester	Course Code	Title of the Course									Hours	Credits
2	25UTA21GL02	பொதுத்தமிழ் – 2: General Tamil - 2									4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	2	3	3	3	3	3	3	3	2.8	
CO-2	3	2	2	2	2	3	3	3	2	2	2.4	
CO-3	2	3	1	3	1	3	3	3	1	2	2.2	
CO-4	3	3	2	3	1	3	3	3	1	3	2.5	
CO-5	3	3	2	2	3	3	3	2	2	2	2.5	
Mean Overall Score											2.48	(High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UFR21GL02	Language French – 2	4	3

Course Objectives
Develop Communicative Competence in French enabling students to engage in simple, real-life conversations and interactions
Master Fundamental Grammar and Vocabulary by understanding and applying essential grammatical structures in context
Explore Francophone Culture and Civilization by integrating cultural elements of French-speaking regions
Enhance Practical Language Use in Everyday Situations
Express Ideas in Different Contexts Using Appropriate Tenses

#### UNIT I (12 Hours)

1. Titre - Qu'est-ce qu'on fait aujourd'hui ?
2. Lexique –l'heure, les activités quotidiennes, la description physique
3. Grammaire –les verbes pronominaux au présent, le passé récent, la fréquence
4. Production orale- demander l'heure, proposer une sortie
5. Production écrite - présenter ses activités quotidiennes, décrire une personne

#### UNIT II (12 Hours)

6. Titre - Chez -moi
7. Lexique – le logement, les meubles, les pièces, l'équipement
8. Grammaire – le passe compose avec avoir, les pronoms COD
9. Production orale- s'informer sur un logement
10. Production écrite - expliquer un problème domestique, écrire une annonce pour un logement

#### UNIT III (12 Hours)

11. Titre - En forme
12. Lexique – les parties du corps, les maladies, les médicaments, les sports
13. Grammaire –Le passé composé avec être, le pronom 'y',
14. Production orale- parler de sa santé, exprimer une émotion positive
15. Production écrite - Donner un conseil, exprimer son accord ou son désaccord

#### UNIT IV (12 Hours)

16. Titre - Bonne vacances
17. Lexique – les destinations, l'hébergement, la réservation, la nature
18. Grammaire – la comparaison, les verbes impersonnels à l'imparfait comme c'était
19. Production orale- réserver une chambre a l'hôtel, décrire une ville ou un paysage
20. Production écrite - réaliser une brochure touristique, écrire une carte postale

#### UNIT V (12 Hours)

21. Titre - Au travail
22. Lexique – les études, les disciplines, les lieux de travail, les taches
23. Grammaire – la durée, les pronoms relatifs
24. Production orale- parler de ses études et son projet professionnel
25. Production écrite - comparer le système scolaire français et indien
26. Indian knowledge system–Highlighting on Gurukulam Education System that focuses on traditional teacher-student relationships, oral learning methods, and holistic education while discussing education systems in India vs. France (5%)

<b>Teaching Methodology</b>	Visual-Linguistic Learning, Descriptive & Interpretative Learning, experiential learning, The Lexical Approach, Differentiated Instruction
<b>Assessment Methods</b>	<p><i>Role-play</i>: A mock phone call on hotel reservation, discuss daily routines, housing, and health. (Rubric – graded on grammatical accuracy, and use of appropriate vocabulary)</p> <p><i>Picture description activity</i>: Describe a landscape or travel destination shown in a picture. (Rubric – Assessed on descriptive abilities and vocabulary use)</p> <p><i>Experimental learning task</i>: Doctor-patient conversation about a health issue, Conduct a mock interview about career plans. (Rubric – Assessed on real-life application of language skills)</p> <p><i>Project based assessment</i>: Create a travel brochure for a French-speaking destination, make a poster comparing education in France and India (Rubric – Assessed on Application of language skills in a creative way)</p> <p><i>Written assessment</i>: Write a short daily routine using time expressions, write a postcard describing a recent trip (Rubric – Assessed on ability to write structured texts related to themes)</p>

### Books for Study:

1. Mensdorff - Pouilly, L., Opatski, S., Petitmengin, V., Pons, S., Sperandio, C., Djimli, H., & Veldeman - Abry, J. (2022). *Édito A1: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.87-p.165)

### Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2020). *Génération A1*. Didier.
2. Mérieux, R., & Loiseau, Y. (2012). *Latitudes A1*. Didier.

### Websites and eLearning Sources:

1. <https://www.podcastfrançaisfacile.com>
2. <https://www.flevideo.com>
3. <https://savoirs.rfi.fr/fr>
4. <https://www.french4me.net/>
5. <https://apprendre.tv5monde.com/en>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Talk about daily routines, tell the time, describe people, and propose social outings using appropriate vocabulary and verb structures.	<b>K1</b>
<b>CO2</b>	Inquire about housing, describe household items, explain domestic issues, and write advertisements or announcements for accommodations.	<b>K2</b>
<b>CO3</b>	Describe body parts, discuss health conditions, give advice, express emotions, and use past tense structures to narrate past experiences.	<b>K3</b>
<b>CO4</b>	Make hotel reservations, describe destinations and landscapes, compare experiences, and write postcards or travel brochures.	<b>K4</b>
<b>CO5</b>	Discuss education, career plans, and workplace responsibilities while comparing educational systems in France and India.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
2	25UFR21GL02		Language 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	
C01	2	2	1	1	2	2	2	3	2	2	1.9
C02	2	2	2	3	1	3	3	2	3	3	2.4
C03	2	3	2	1	2	2	1	3	2	1	1.9
C04	3	2	2	2	2	3	2	1	2	3	2.2
C05	3	3	3	2	3	2	3	2	3	2	2.6
Mean Overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHI21GL02	Language 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)

1. Moun hi Manthra Hay
2. Letter Writing - Chutti Patra
3. Bakthikal - Namakarn
4. Sarkari Kariyalayom Ka Naam

#### UNIT II (12 Hours)

5. Baathcheeth - Aspathal Mein
6. Letter Writing - Rishthedarom ko Patra
7. Bakthikal - Samajik Paristhithiyam
8. Kriya

#### UNIT III (12 Hours)

9. Premchand
10. Kriya visheshan
11. Letter Writing - Naukari Keliye Avedan Patra
12. Bakthikal - Sahithyik Paristhithiyam

#### UNIT IV (12 Hours)

13. Kabeer ke Dohae
14. Samas
15. Letter Writing - Kitab Maangne Keliye Patra
16. Bakthikal - Salient Features, Main Division

#### UNIT V (12 Hours)

17. Anuvad
18. Sandhi
19. Bakthikal - Visheshathayem
20. Apathit Gadyansh

Teaching Methodology	Peer Instruction Exercise, Videos, PPT, Quiz, Group Discussion
Assessment Methods	Group Discussion, Seminar, Snap Test

#### Books for Study:

1. Viswanath Tripathy. (2021). *Kuchh Kahaniyan*, Rajkamal Prakashan Pvt. Ltd.
2. Kamathaprasad Gupth, M. (2020). *Hindi Vyakaran*. Anand Prakashan.
3. Dr. Sadananth Bosalae. (2020). *kavya sarang*, Rajkamal Prakashan.

#### Books for Reference:

1. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*. Prabhat Prakashan.
2. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.
3. Aravind Kumar. (2022). *Sampoorna Hindi Vyakaran our Rachana*, Lucent publisher.
4. Lakshman Prasad Singh. (2021). *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://via hindi.in/hindi-vyakaran/sandhi-paribhasha-prakar-or-udaharan>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of the course, the student will acquire the listed skills	
CO1	Find out the Terms & Expressions related to letter writing.	K1
CO2	Providing knowledge of Letter writing in Hindi.	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 Hindi writers	K5

Relationship Matrix											
Semester	Course code		Title of the Course				Hours/ week		Credits		
2	25UHI21GL02		Language Hindi – 2				4		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	
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	25USA21GL02	Language 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) sarva naama sabdaha

**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

<b>Teaching Methodology</b>	Videos, PPT, Blackboard, Demonstration, Exercises
<b>Assessment Methods</b>	Seminar, Quiz, Group Discussion.

**Books for Study:**

1. Saralasamkritham Siksha ,2021
2. Dhaatu Rupa Manjari ,2021

**Books for Reference:**

1. Paindrapuram Ashram, Srirangam – 620 006 Gopalavimshanthi 2021
2. R.S.Vadhyar & Sons book – Seller and Publishers, Kalpathi , Palghat – 678003, Kerala, South Inida, shabdha manjari
3. Kulapthy, K.M Saral sankrit Balabodh, Bharathiys Vidya Bhavan, Munshimarg Mumbai – 400007, 2020

**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>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Remembering names of different objects, remembering different verbal forms and sandhi	K1
CO–2	Contrast different verbal forms Explain good sayings, Relate good saying to life.	K2
CO–3	Apply and build small sentences	K3
CO–4	Analyze different forms of Verbs and nouns	K4
CO–5	Appreciate subhashitas and Sanskrit poetry	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25USA21GL02		Language Sanskrit - 2							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	1	3	2	2	2	3	3	2	1	2.1
CO-2	3	2	3	2	2	3	2	3	3	2	2.5
CO-3	2	2	3	2	2	2	2	3	3	1	2.1
CO-4	3	2	3	3	1	2	3	3	3	1	2.4
CO-5	3	2	2	2	3	2	2	3	3	1	2.3
Mean Overall Score											2.28 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UEN22GE02A	General English – 2: Pre-Intermediate Stream	5	3

Course Objectives (CO)				
To strengthen listening and speaking skills for identifying key ideas and details				
To improve reading comprehension and analyze different texts				
To express ideas clearly in conversations and presentations, using correct grammatical structures.				
To develop writing skills by creating clear and structured texts				
To assess and improve language use in both spoken and written communication				

**UNIT I: (15 Hours)**

<b>Listening:</b>	(Skill) :	Listening to respond to story-based questions
	(Practice) :	“The Hare and His Friends”
<b>Reading:</b>	(Skill) :	Understanding and interpreting proverbs
	(Practice) :	“Necessity is the Mother of Invention”
<b>Grammar:</b>	(Practice) :	Present Continuous Tense; Past Continuous Tense
<b>Vocabulary:</b>	(Practice) :	Weather and Seasons
<b>Speaking:</b>	(Skill) :	Describing on-going actions in the present and the past to describe real-life situations and activities
	(Practice) :	Ongoing Actions: Present & Past
<b>Writing:</b>	(Skill) :	Writing a biography of a famous personality using given details
	(Practice) :	Writing a Biography

**UNIT II: (15 Hours)**

<b>Listening:</b>	(Skill) :	Listening to identify factual details
	(Practice) :	Recycling
<b>Reading:</b>	(Skill) :	Reading to convert a story into a meaningful dialogue
	(Practice) :	The Shepherd and the Stranger
<b>Grammar:</b>	(Practice) :	Future Expressions: Simple Future & ‘Going to’; Simple Present, Present Continuous and Future Continuous Tenses
<b>Vocabulary:</b>	(Practice) :	Groceries
<b>Speaking:</b>	(Skill) :	Developing conversational fluency by practising conversations on familiar and everyday topics
	(Practice) :	Conversations on Familiar and Everyday Topics
<b>Writing:</b>	(Skill) :	Writing clear, respectful and relevant online comments
	Practice :	Writing Online Comments

**UNIT III: (15 Hours)**

<b>Listening:</b>	(Skill) :	Listening for specific information
	(Practice) :	Telephonic Conversation
<b>Reading:</b>	(Skill) :	Reading a news report
	(Practice) :	Iron Age in Tamil Nadu Began 5,300 Years Ago
<b>Grammar:</b>	(Practice) :	Present Perfect Tense; Past Perfect Tense
<b>Vocabulary:</b>	(Practice) :	Kitchen Utensils and Household Appliances
<b>Speaking:</b>	(Skill) :	Using polite expressions in conversations to request, seek permission, grant or refuse permission, and apologise
	(Practice) :	Polite Expressions in Conversations
<b>Writing:</b>	(Skill) :	Expressing short reflective ideas in writing
	(Practice) :	Thought for the Day

**UNIT IV: (15 Hours)**

<b>Listening:</b>	(Skill) :	Predicting content and vocabulary before listening
	(Practice) :	Our Earth
<b>Reading:</b>	(Skill) :	Identifying direct and indirect speech
	(Practice) :	Birbal story: “Hot Iron Test”

<b>Grammar:</b>	<b>(Practice) :</b>	Active and Passive Voice
<b>Vocabulary:</b>	<b>(Practice) :</b>	Human Diseases
<b>Speaking:</b>	<b>(Skill) :</b>	Using polite expressions in conversations to interrupt, make suggestions, and agree or disagree
	<b>(Practice) :</b>	Polite Expressions in Conversations
<b>Writing:</b>	<b>(Skill) :</b>	Writing a report on a given topic
	<b>(Practice) :</b>	Report Writing

#### UNIT V:

(15 Hours)

<b>Listening:</b>	<b>(Skill) :</b>	Listening to understand formal speeches
	<b>(Practice) :</b>	“A Tryst with Destiny” by Jawaharlal Nehru
<b>Reading:</b>	<b>(Skill) :</b>	Reading to understand an essay
	<b>(Practice) :</b>	“Secularism”
<b>Grammar:</b>	<b>(Practice) :</b>	Adverbs; Prepositions
<b>Vocabulary:</b>	<b>(Practice) :</b>	<b>Occupations</b>
<b>Speaking:</b>	<b>(Skill) :</b>	Delivering a short prepared speech on a familiar or inspiring topic
	<b>(Practice) :</b>	Delivering a Short Speech
<b>Writing:</b>	<b>(Skill) :</b>	Writing a clear and well-structured essay on a given topic
	<b>(Practice) :</b>	Essay Writing

<b>Teaching Methodology</b>	Lectures, task-based activities, audio-visual listening tasks, guided reading and writing exercises, discussions
<b>Assessment Method</b>	Listening and reading comprehension exercises, verbal presentations, role plays and conversations, writing tasks

#### Books for Study:

Dr. M. John Britto, Dr. B. Sam Jerome Sharone, and Dr. S. Sajeew. *Nurturing English Skills*. Emerald Publishers, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
<b>CO1</b>	Recognize key ideas and details in spoken and written texts, demonstrating effective listening and comprehension skills.	<b>K1</b>
<b>CO2</b>	Understand and interpret different types of texts, enhancing reading comprehension and critical thinking abilities.	<b>K2</b>
<b>CO3</b>	Apply correct grammatical structures to express ideas clearly in conversations and presentations.	<b>K3</b>
<b>CO4</b>	Analyze and organize ideas to write clear, coherent, and well-structured texts for various purposes.	<b>K4</b>
<b>CO5</b>	Evaluate and improve language use, refining both spoken and written communication.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UEN22GE02A		General English – 2: Pre-Intermediate Stream							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	2	3	2	3	2	3	2	3	2	2	2.4
CO2	3	2	2	3	2	3	2	3	2	3	2.5
CO3	3	2	2	2	3	2	2	3	2	2	2.3
CO4	3	2	2	2	2	2	2	2	2	3	2.2
CO5	3	2	3	2	3	2	3	2	3	2	2.5
Mean Overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
2	25UEN22GE02B	General English – 2: Intermediate Stream	5	3

Course Objectives
To develop students' ability to listen, speak, read, and write effectively in English through interactive and contextualised activities.
To improve students' understanding and application of essential grammar concepts, including verb usage, auxiliary verbs, modals, adverbs, and sentence structures.
To equip students with strategies to deduce meanings of unfamiliar words using contextual clues.
To foster students' ability to brainstorm, organise information using graphic organisers, and structure written communication effectively for academic and professional contexts.
To enable students to engage in discussions, express opinions, seek and provide information, and navigate real-life situations confidently through role plays.

<b>Unit 1: My College &amp; Studies</b>	<b>(15 Hours)</b>
---	-------------------

- |                        |            |  |
|------------------------|------------|--|
| <b>1. Listening:</b>   | (Skill)    | Distinguishing between main ideas and supporting details   |
|                        | (Practice) | "A Day in the Life of a College Student" (A conversation)  |
| <b>2. Reading:</b>     | (Skill)    | Recognising the structure of written texts   |
|                        | (Practice) | "Enter to learn, leave to serve"   |
| <b>3. Grammar:</b>     | (Practice) | Main Verb  |
| <b>4. Vocabulary:</b>  | (Practice) | Using synonyms as contextual clues to guess the meaning of unfamiliar words  |
| <b>5. Study skill:</b> |            | Brainstorming to gather ideas in a group   |
| <b>6. Speaking:</b>    | (Skill)    | Asking for, giving and refusing permission – Requesting – Communication repair: Finding about pronunciation, spelling and meaning. |
|                        | (Practice) | Role Play  |
| <b>7. Writing:</b>     | (Skill)    | Writing an outline   |
|                        | (Practice) | Controlled composition: Writing an outline for a given passage   |

<b>Unit 2: Travel</b>	<b>(15 Hours)</b>
-----------------------	-------------------

- |                        |            |   |
|------------------------|------------|---|
| <b>1. Listening:</b>   | (Skill)    | Listening for specific details  |
|                        | (Practice) | "A Perfect Vacation" (A conversation)                                       |
| <b>2. Reading:</b>     | (Skill)    | Identifying main ideas and supporting details                               |
|                        | (Practice) | "An Unforgettable Ride"   |
| <b>3. Grammar:</b>     | (Practice) | Auxiliary Verbs   |
| <b>4. Vocabulary:</b>  | (Practice) | Using antonyms as contextual clues to guess the meaning of unfamiliar words |
| <b>5. Study skill:</b> |            | Mind mapping to visually organise information                               |
| <b>6. Speaking:</b>    | (Skill)    | Asking for and giving directions – Asking for and giving information        |
|                        | (Practice) | Role Play   |
| <b>7. Writing:</b>     | (Skill)    | Writing effective paragraphs  |
|                        | (Practice) | Free-writing composition: An adventurous journey                            |

<b>Unit 3: My Social Network</b>	<b>(15 Hours)</b>
----------------------------------	-------------------

- |                        |            |  |
|------------------------|------------|--|
| <b>1. Listening:</b>   | (Skill)    | Understanding the sequence of ideas  |
|                        | (Practice) | "My Virtual Friends" (A conversation)  |
| <b>2. Reading:</b>     | (Skill)    | Comprehending infographics   |
|                        | (Practice) | "Social Media Etiquette"   |
| <b>3. Grammar:</b>     | (Practice) | Modal Auxiliary Verbs  |
| <b>4. Vocabulary:</b>  | (Practice) | Using definitions and restatements as contextual clues to guess the meaning of unfamiliar words      |
| <b>5. Study skill:</b> |            | Using graphic organisers (sequence of events chain, timeline, and storyboard)                        |
| <b>6. Speaking:</b>    | (Skill)    | Asking for and giving advice – Asking if someone agrees – Agreeing and disagreeing – Warning someone |
|                        | (Practice) | Role Play  |

- 7. Writing:** (Skill) Developing stories from hints  
(Practice) Controlled composition: Developing a story from given hints

#### Unit 4: Shopping

(15 Hours)

- 1. Listening:** (Skill) Detecting signposts  
(Practice) “Let’s go shopping!” (A conversation)
- 2. Reading:** (Skill) Recognising transition of ideas  
(Practice) “Adventures of the Grocery Store”
- 3. Grammar:** (Practice) Adverbs and WH Question Words
- 4. Vocabulary:** (Practice) Using examples and illustrations as contextual clues to guess the meaning of unfamiliar words
- 5. Study skill:** Using graphic organisers (Venn diagram, and cause-and-effect map)
- 6. Speaking:** (Skill) Offering and accepting help – Asking for and giving opinions – Asking for and saying one’s preference – Suggesting – Complaining  
(Practice) Role Play
- 7. Writing:** (Skill) Describing actions in a story  
(Practice) Guided composition: Narrating a story in a comic strip

#### Unit 5: Ceremonies

(15 Hours)

- 1. Listening:** (Skill) Listening to intonations  
(Practice) “Happy Birthday to You!” (A conversation)
- 2. Reading:** (Skill) Understanding moods in a reading passage  
(Practice) “The Light has Gone out” by Jawaharlal Nehru
- 3. Grammar:** (Practice) Sentences
- 4. Vocabulary:** (Practice) Using root words as clues to guess the meaning of words
- 5. Study skill:** Using graphic organisers (idea wheel, idea web, and concept map)
- 6. Speaking:** (Skill) Using intonations for different types of sentences – Expressing your feelings and emotions – Congratulating and wishing someone – Expressing sympathy  
(Practice) Role Play
- 7. Writing:** (Skill) Expressing emotions in narrative writing  
(Practice) Controlled composition: Describing emotions and feelings conveyed in a picture story

<b>Teaching Methodology</b>	Lectures, Demonstrations, Discussions, Peer-Review Tasks, Role-plays, Pair and group activities
<b>Assessment Tools</b>	Listening and reading comprehension tasks, Individual talks, Role plays, Controlled and guided compositions

#### Books for Study:

M.S. Xavier Pradheep Singh, Amalaveenus, and A. Napoleon. English and My World, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify key ideas, supporting details, and organisational patterns in spoken and written texts.	K1
CO2	Explain the meaning of conversations and passages by recognising their structure, tone, and purpose.	K2
CO3	Use appropriate language functions such as requesting, suggesting, and expressing opinions effectively in real-life interactions.	K3
CO4	Compare different communication styles and linguistic features in various types of texts and conversations.	K4
CO5	Assess the effectiveness of spoken and written communication, providing constructive feedback for improvement.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UEN22GE02B		General English – 2: Intermediate Stream							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	
CO-1	3	2.5	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.65
CO-2	2.5	3	2.5	2.5	2.5	3	3	2.5	2.5	3	2.7
CO-3	3	2.5	2.5	3	2.5	2.5	2.5	2.5	3	2.5	2.65
CO-4	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.5	2.6
CO-5	3	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.65
Mean Overall Score											2.65 (High)



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCO23CC04	Core Course - 4: 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 Instalment Accounts

#### **UNIT – I Accounts of Partnership firm and Admission of a partner (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- Admission of a partner: New profit-sharing ratio - Valuation and adjustment of goodwill - Revaluation of Assets and Liabilities.

#### **UNIT – II Retirement of a Partnership firm (18 Hours)**

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 Dissolution of partnership firm (18 Hours)**

Dissolution of partnership firm: Realisation account – Insolvency of one or more partner- Piecemeal distribution system using maximum loss method and proportionate capital method.

#### **UNIT – IV Consignment Accounts (18 Hours)**

Consignment: Account Sales- Books of Consignor – Books of Consignee –Valuation of stock – Loss of Goods (Normal, Abnormal) - Joint Venture – Maintaining Accounts in the books of co-venturers – Maintaining Separate books for Joint Venture

#### **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 account, hire purchase debtors account and Hire purchase stock account under Stock and Debtors system - Installment System.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Model
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. R.L. Gupta & M. Radhaswamy, Financial Accounting, Sultan Chand & Sons, New Delhi, 2018

#### **Books for Reference:**

1. Reddy TS and Murthy, Financial Accounting, Margham Publications, Chennai, 2020
2. Shukla MC, Grewal TS & Gupta SC, Advanced Accounts (Vol. I), S.Chand Company Ltd., New Delhi, 2016
3. R.L. Gupta & M. Radhaswamy, Advanced Accountancy, Vol. I, Sultan Chand & Sons, New Delhi, 2017
4. SP. Jain &K.L. Narang, Advanced Accountancy, Volume I, Kalyani Publishers, New Delhi, 2015

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

1. <https://www.icmai.in/studentswebsite/Foundation-Papers.php>
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/foundation-level-study-resources/fa2/fa2-technical-articles/accounting-for-partnerships.html>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Recognize the accounting methods and procedures of various forms of business	<b>K1</b>
<b>CO2</b>	Demonstrate the concepts of Partnership Accounts	<b>K2</b>
<b>CO3</b>	Discuss the accounting practices of Branches and Departmental businesses	<b>K3</b>
<b>CO4</b>	Prepare the financial statements of partnership firm, joint venture companies and hire purchase companies	<b>K4</b>
<b>CO5</b>	Rectify the existing statements of accounts based on the relevant data	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>2</b>	<b>25UCO23CC04</b>		<b>Core Course - 4: Financial Accounting - 2</b>							<b>6</b>	<b>5</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	2	2	1	3	3	3	3	1	<b>2.4</b>
<b>CO2</b>	3	3	2	2	1	3	3	3	2	1	<b>2.3</b>
<b>CO3</b>	3	3	3	3	2	3	3	3	2	1	<b>2.6</b>
<b>CO4</b>	3	3	3	2	1	3	3	3	2	1	<b>2.4</b>
<b>CO5</b>	3	3	3	2	1	3	3	2	2	1	<b>2.3</b>
<b>Overall Mean Score</b>											<b>2.4</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
2	25UCO23CC05	Core Course - 5: 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 People and Process of Marketing Evidence (15 Hours)**

Physical Evidence: - Grading and Standardization 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
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

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

#### **Books for Reference:**

1. Kotler Philip and Kevin Lane Keller (15<sup>th</sup> Edition), Marketing Management, Pearson Education, New Delhi
2. Gupta C.B., Nair Rajan (2016), Marketing Management, Sultan Chand & Sons, New Delhi
3. R.S.N. Pillai & Bagavathi, (2013), Modern Marketing: Principles and Practices: S. Chand & Co Ltd New Delhi
4. Jayasankar J., Marketing Margham Publication, Chennai (2013)

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

1. <https://ortto.com/learn/marketing-websites/>
2. <https://www.brafton.com/blog/distribution/website-marketing-the-definitive-guide/>
3. <https://www.wix.com/website/templates/html/business/advertising-marketing>
4. <https://marketingplatform.google.com/about/>
5. <https://www.marketermilk.com/blog/marketing-agency-names>

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

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>2</b>	<b>25UCO23CC05</b>		<b>Core Course - 5: Principles of Marketing</b>							<b>5</b>	<b>3</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	2	3	3	3	3	3	2	2	<b>2.7</b>
<b>CO2</b>	2	2	2	3	3	2	2	2	2	2	<b>2.2</b>
<b>CO3</b>	3	3	2	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO4</b>	3	3	2	2	3	2	3	2	2	2	<b>2.4</b>
<b>CO5</b>	3	3	1	3	3	2	3	3	2	2	<b>2.5</b>
<b>Overall Mean Score</b>											<b>2.5</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCO23AC02	Allied Course - 2: Banking Theory law and Practice	6	4

Course objectives
To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

#### **UNIT – I Banking Evolutions and Functions in India (18 Hours)**

Indian Banking System – Evolution – RBI Act 1934 - Reserve Bank of India as a Central Bank of the Country – Functions of RBI - Nationalization of Banks – Banking Regulation Act 1949 - BASEL Norms I, II, III & IV - Different Types of Banks in India - Co-Operative Banking System - National Bank for Agriculture and Rural Development (NABARD) - Small Industries Development Bank of India (SIDBI) - National Housing Bank (NHB) - Export Import Bank of India (EXIM Bank) – International Banking – World Bank – IMF.

#### **UNIT – II Banker- Customer Relationship (18 Hours)**

Banker-Customer relationship: Banker As debtor and creditor, Banker as agent, Banker as trustee; Obligations of Banker, Rights of the Banker, Types of Deposit Account, Customer: Meaning – types (Individual, HUF, Firms, trust, clubs, local authorities and cooperative societies) - Precautions to be taken by Banker and customer -Special types of accounts (Minor, lunatic, partnership firm & Joint stock Company) - Closing of Bank Account: Termination of Banker- Customer Relationship. 'Know Your Customer' (KYC) Guidelines of the RBI, Customer Identification Procedure, Customer Identification Requirements. Customer grievances and redressal – Banking Ombudsman

#### **UNIT – III Legal aspects of Banking Operations (18 Hours)**

Negotiable Instruments: Cheque - Essentials of Cheque – Types of Cheque - Crossing of Cheque; Payment of Cheque, Collection of Cheque, Dishonor of Cheque - Endorsement and its classifications – Legal provisions regarding endorsements, Roles and Responsibilities of Paying Banker and Collecting Banker

#### **UNIT – IV E-Banking and Digital Payment system in Banks (18 Hours)**

E-Banking - Communication Networks in Banking system, Indian Financial System Code (IFSC); Magnetic Ink Recognition (MICR); Automated Teller Machines (ATMs); CDM (Cash Deposit Machine); Automated Clearing Systems, Clearing House Inter-bank Payment System (CHIPS), Electronic Fund Management, Electronic Clearing System (ECS): Important aspects/ features, Real Time Gross Settlement (RTGS); National Electronic Funds Transfer (NEFT); Mobile Wallets; Immediate Payment Service (IMPS); Aadhaar Enabled Payment System (AEPS)

#### **UNIT – V Cyber Crimes and Fraud Management (18 Hours)**

Virtual Banking - Crypto Currency – Mobile Payment - Digital signature – Digital certificate – Digital Authentication - Cyber Crimes – Classification of Cyber Crimes – Effects of Cyber Crimes – Reasons for Cyber Crimes - Financial Crimes.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

1. M. L. Tannan, (29<sup>th</sup> Edition), Banking Law and Practice in India – Wadhwa & Company, Nagpur.

**Books for Reference:**

1. Sundaram, K.P.M. & Varshney P.N., (2019), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon E. Natarajan K., (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Guruswamy. s, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi

**Websites and eLearning Sources:**

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
2. <https://groww.in/banking>
3. <https://www.ibef.org/industry/banking-india>
4. <https://rbi.org.in/commonman/english/scripts/banksinindia.aspx>
5. [https://services.india.gov.in/service/listing?cat\\_id=29&ln=en](https://services.india.gov.in/service/listing?cat_id=29&ln=en)

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Acquire specialized knowledge of law and practice relating to Banking	K1
CO2	Understand the relationship between Banker and customer.	K2
CO3	Gain legal aspects of banking operations.	K3
CO4	Understand the E-Banking and Digital Payment system in Banks	K4
CO5	Aware of Cyber Crimes and Fraud Management in digital banking	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
2	25UCO23AC02		Allied Course - 2: Banking Theory law and Practice							6	4
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	2	2	2	3	2	2	3	2	2.4
Overall Mean Score											2.4
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHE24AE02	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 -Subsystems of Earth - Scope and Importance - Various Recycling Methods - Environmental Movements in India – Eco- Feminism - Public awareness - Suggestions to conserve environment

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

Introduction - Food Resources - Land Resources - Forest resources - Mineral Resources - Water Resources - Energy Resources

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

Kinds of Ecosystem - General structure of ecosystem - Functions of Ecosystem - Energy flow and Ecological pyramids - Levels of Biodiversity - Biodiversity at Global Level- 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

Teaching Methodology	Power point and Field visit
Assessment Methods	Seminar, Group Discussion.

#### Books for Study:

1. Department of Human Excellence, (2025). *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/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Identify the concepts related to global ecology and the environment	<b>K1</b>
<b>CO2</b>	Comprehend the natural resources and environmental organizations	<b>K2</b>
<b>CO3</b>	Apply the acquired knowledge to sensitize individuals and public about the environmental crisis	<b>K3</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
<b>2</b>	<b>25UHE24AE02</b>		<b>Ability Enhancement Compulsory Course - 2:</b> Environmental Studies							<b>2</b>	<b>1</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	2	1	2	2	3	2	2	2	2	<b>2.1</b>
<b>CO2</b>	3	2	1	2	2	3	2	2	2	2	<b>2.1</b>
<b>CO3</b>	3	2	2	2	2	2	3	2	1	2	<b>2.1</b>
<b>Mean Overall Score</b>											<b>2.1 (Medium)</b>



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHE24VE02	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 - Human Rights Organizations - NHRC - SHRC.

<b>Teaching Methodology</b>	Power point, Handouts and Group discussion
<b>Assessment Methods</b>	Seminars, Group Discussion, Assignments.

#### **Books 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/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Identify the importance and the values of human rights	K1
CO2	Understand the historical background and the development of Human Rights and the related organizations	K2
CO3	Apply the provisions of National and International human rights to themselves and the society	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UHE24VE02		Value Education - 2: Fundamentals of Human Rights							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	2	1	2	2	3	2	2	2	2	2.1
CO2	3	2	1	2	2	3	2	2	2	2	2.1
CO3	3	2	2	2	2	2	3	2	1	2	2.1
Mean Overall Score											2.1 (Medium)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
3	25UTA31GL03	பொதுத்தமிழ் – 3: General Tamil - 3	4	3

### கற்றலின் நோக்கங்கள் (Course Objectives)

சங்க இலக்கியங்களின் இன்றியமையாமையை அறிந்து கொள்ளுதல்
இலக்கியத்தினை நுட்பமாக அறிதலின் வழியாக ஆற்றுப்படுத்தும் திறன் பெறுதல்
இலக்கிய அறநெறிகளைத் தற்கால வாழ்வியலில் பயன்படுத்தும் திறன் பெறுதல்
திணை, துறைகளைப் பகுத்தாராயும் அறிவு பெறுதல்
இலக்கிய இலக்கண நுட்பங்களை வாழ்வியலோடு ஒப்பிடுதல்

#### அலகு – 1 :

(12 மணி நேரம்)

குறுந்தொகை: குறிஞ்சித் திணை - பரணர் பாடல் (199), முல்லை - ஓளவையார் பாடல் (99), மருதம் - கொல்லிக்கண்ணனார் பாடல் (34), நெய்தல் - கச்சிப்பேட்டு நன்னாகையார் பாடல் (172), பாலை - வெண்பூதி பாடல் (174)

நற்றிணை: குறிஞ்சி - கபிலர் பாடல் (194), முல்லை - இடைக்காடனார் பாடல் (142), மருதம் - உறையூர் கதுவாய்ச் சாத்தனார் பாடல் ( 370), நெய்தல் - அறிவுடைநம்பி பாடல் (15), பாலை - கணக்காயனார் பாடல் (24)

ஐங்குறுநூறு: குறிஞ்சி - அன்னாய் வாழிப் பத்து - அன்னாய் வாழி வேண்டன்னை நம் படப்பை (203), முல்லை - செவிலி கூற்றுப் பத்து - மறியிடைபடுத்த மான்பிணைபோல ( 401), மருதம் - வேட்கைப் பத்து - வாழி ஆதன் வாழி அவினி (01), நெய்தல் - வெள்ளாங்குருகுப் பத்து - வெள்ளாங் குருகின் பிள்ளை ( 157), பாலை - உடன்போக்கின் கண் இடைச் சுரத்து உரைத்த பத்து - அறம்புரி அருமறை நவின்ற ( 387)

புறநானூறு: பிசிராந்தையார் (67), அரிசில் கிழார் ( 146), காக்கைப்பாடினி (278), அள்ளூர் நன்முல்லையார் (306), பரணர் ( 352)

#### அலகு – 2 :

(12 மணி நேரம்)

சிறுபாணாற்றுப்படை

இலக்கணம் - யாப்பு

#### அலகு – 3 :

(12 மணி நேரம்)

கலித்தொகை: குறிஞ்சிக்கலி - திருந்திழாய்! கேளாய் எனத் தொடங்கும் பாடல் (64), முல்லைக்கலி - கண் அகன் இரு விசம்பில் எனத் தொடங்கும் பாடல் (101), மருதக்கலி - நறவினை வரைந்தார்க்கும் எனத் தொடங்கும் பாடல் (98), நெய்தல்கலி - இவர்திமில் எறிதிரை எனத் தொடங்கும் பாடல் (135) பாலைக்கலி - அறனின்றி அயல்தூற்றும் எனத் தொடங்கும் பாடல் (2)

பதிற்றுப்பத்து: குமட்டுர்க் கண்ணனாரின் புண் உமிழ் குருதி (11), பாலைக் கௌதமனாரின் கயிறு குறு முகவை (22)

இலக்கிய வரலாறு: சங்க இலக்கியங்கள், சங்க இலக்கியங்களின் தனித்தன்மைகள்

#### அலகு – 4 :

(12 மணி நேரம்)

அகநானூறு: அளிநிலை பொறாது அமரிய முகத்தள் எனத் தொடங்கும் பாடல் ( 5) , திதலை மாமை தளிர்வனப்பு எனத் தொடங்கும் பாடல் (135), திருந்துஇழை நெகிழ்ந்து எனத் தொடங்கும் பாடல் ( 387)

தனிப்பாடல் திரட்டு:- பிறவிக் குணமும் பழக்கமும் (196), கொடியது (242), பெரியது (244),

அரியது (245), இதுவே நலம் ( 223)

இலக்கிய வரலாறு: பதினெண்கீழ்க்கணக்கு நூல்கள்

#### அலகு – 5 :

(12 மணி நேரம்)

திருக்குறள்: இனியவை கூறல் (10), நட்பு ஆராய்தல் (80)

பழமொழி நானூறு: ஆற்றவும் கற்றார் அறிவுடையார் எனத் தொடங்கும் பாடல் ( 40), வைத்தனை வைப்பென்று எனத் தொடங்கும் பாடல் ( 95), உடைப்பெருஞ் செல்வத்து எனத் தொடங்கும் பாடல் ( 154), தத்தமக்குக் கொண்ட எனத் தொடங்கும் பாடல் (276), நோக்கி அறிகல்லா எனத் தொடங்கும் பாடல் (337)

இனியவை நாற்பது:- முதல் பத்து பாடல்கள் ( 1-10)

இலக்கணம் - அணி

நாடகம் - விந்தனின் வாழப்பிறந்தவன்

கற்பித்தல் அணுகுமுறை (Teaching Methodology)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assesment methods)	சுருத்துரை(Seminar), குழுக் கலந்துரையாடல் (Group Discussion), உடனடித்தேர்வு (Snap Test), ஒப்படைவு (Assignment)

**பாடநூல்:**

1. பொதுத்தமிழ்-3(2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி

**பார்வை நூல்கள்:**

1. சுப்பிரமணியன். ச. வே (உ.ஆ.), (2003), சங்க இலக்கியம் , கோவிலூர் மடாலயம்
2. கன்னியப்பன். சிவ (உ.ஆ.), (2004), தனிப்பாடல் திரட்டு, முல்லை நிலையம்

**Websites and eLearning Sources:**

- <https://learnsangamtamil.com/>
- <https://www.tamilvu.org/library/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO1	சங்க இலக்கியத்தின் தனித்தன்மைகளை அறிவர்	K1
CO2	ஆற்றுப்படை இலக்கியங்களைக் கற்பதன் வழி ஆற்றுப்படுத்தும் முறையை இனங்காண்பர்	K2
CO3	இலக்கிய நெறிகளை நடப்பியலில் பயன்படுத்துவர்	K3
CO4	திணை துறைகளை நன்கு கற்பதன் வாயிலாகப் பாடல்களைப் பகுப்பாய்வர்	K4
CO5	யாப்பு, அணியைக் கற்பதன் வாயிலாகப் புதிய இலக்கிய வடிவங்களைப் படைக்கும் திறன் பெறுவர்.	K5

Relationship Matrix												
Semester	Course Code		Title of the Course								Hours	Credits
3	25UTA31GL03		பொதுத்தமிழ் – 3: General Tamil - 3								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	1	2	2	2	1	3	3	2	3	2	2.1	
CO2	3	2	1	3	2	3	2	2	3	1	2.2	
CO3	3	2	1	3	2	3	2	2	3	2	2.3	
CO4	1	3	2	1	2	3	2	2	2	3	2.1	
CO5	2	3	2	2	1	3	2	2	2	2	2.1	
Mean Overall Score											2.16 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UFR31GL03	Language French – 3	4	3

Course Objectives	
1	Remember and Construct Narratives applying the <i>passé composé</i> with time indicators to recount past events
2	Understand and express personal memories using the <i>imparfait</i> in spoken and written communication to articulate likes, dislikes, and past events.
3	Analyze and interpret different housing options and engage in role-play scenarios to negotiate effectively.
4	Describe physical appearance and personality traits using appropriate adjectives, possessives, and comparatives to describe oneself
5	Evaluate future possibilities in science and communication, expressing hopes and possibilities using the <i>futur simple</i> and <i>conditionnel</i>

#### UNIT – I (12 Hours)

1. Titre - Nouvelles vies
2. Lexique – Parcours de vie, la vie personnelle, scolaire et professionnelle
3. Grammaire – le passé composé -formation, la phrase négative, les indicateurs de temps
4. Production orale- exprimer son intention de faire quelque chose
5. Production écrite - organiser une activité de loisir

#### UNIT – II (12 Hours)

6. Titre - Je me souviens
7. Lexique – le souvenir : la mémoire, les paysages : à la mer, à la montagne
8. Grammaire – l'imparfait -formation, les pronoms 'y' et 'en', la place de l'adjectif
9. Production orale- exprimer le fait d'aimer et de ne pas aimer
10. Production écrite - raconter un souvenir

#### UNIT – III (12 Hours)

11. Titre - Comme à la maison
12. Lexique – le logement et la location, les frais et les services, le cadre de vie
13. Grammaire – les pronoms relatifs, la comparaison, la condition
14. Production orale- jeu de rôle – louer un logement
15. Production écrite - Décrire un logement

#### UNIT – IV (12 Hours)

16. Titre - Tous pareils, tous différents
17. Lexique – l'apparence physique, les traits de caractère
18. Grammaire – les adjectifs indéfinis, les pronoms possessifs, la comparaison
19. Production orale- faire un compliment
20. Production écrite - faire le portrait physique de quelqu'un

#### UNIT – V (12 Hours)

21. Titre - En route vers le futur
22. Lexique – les sciences et les techniques, les technologies de communication
23. Grammaire – le futur simple, la condition avec 'si', le pronom 'on'
24. Production orale- exprimer un espoir – imaginer à l'avenir
25. Production écrite - Décrire l'utilité d'un objet
26. Indian knowledge system - Analyzing narrative structures in Indian epics vs. French literature by comparing the Mahabharata's moral stories especially the Panchatantra stories to French fables. Practicing French future tense by making simple predictions about personal life by referencing Indian astrology (5%)

<b>Teaching Methodology</b>	Project-Based Chronological Learning (PBL), Digital Media Integration, Genre-Specific Writing Approach, Scenario-based learning (SBL)
<b>Assessment Methods</b>	<p><i>Podcast creation:</i> Students record a short podcast episode on “Childhood Memory”. (Rubric – assessed on ability to construct narratives using past tenses and expressing experiences.)</p> <p><i>Debate:</i> Debate on "Apartment vs. House: Students must compare housing options, rental costs, and services. (Rubric – evaluated on analytical skills through structured argumentation)</p> <p><i>Timeline narrative activity:</i> Create a timeline about "A Typical College Day" (Rubric – Assessed on the ability to recall and construct a chronological narrative using past)</p> <p><i>Letter writing:</i> Write a letter to a friend describing personal experiences. Write a formal inquiry to a landlord about an apartment (Rubric – Assessed on formal and informal written communication skills)</p>

### Books for Study:

1. Fafa, C., Gajdosova, F., Horquin, A., Pasquet, A., Perrard, M., Petitmengin, V., Sperandio, C., Dodin, M., & Veldeman-Abry, J. (2022). *Édito A2: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.13 – p.77)

### Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2016). *Génération A2*. Didier.
2. Girardet, J., & Pecheur, J. (2017). *Écho A2* (2nd ed.). CLE International

### Websites and eLearning Sources:

1. <https://www.bbc.co.uk/bitesize/subjects/zc7xpv4>
2. <https://conjuguemos.com/>
3. <https://www.busuu.com/en/course/learn-french-online>
4. <https://www.duolingo.com/learn>
5. <https://www.newsinslowfrench.com/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Recall using vocabulary related to personal, academic, and professional life, and compose narratives using the <i>passé composé</i> and time indicators.	<b>K1</b>
<b>CO2</b>	Express experiences and preferences using <i>imparfait</i> to recount memories, express likes and dislikes accurately in spoken and written communication.	<b>K2</b>
<b>CO3</b>	Compare different housing options and interpret rental-related expenses and services, and engage in role-play scenarios to negotiate accommodations.	<b>K3</b>
<b>CO4</b>	Characterise personal traits by describing physical appearance and personality traits, apply possessive and indefinite adjectives, and formulate comparisons effectively.	<b>K4</b>
<b>CO5</b>	Discuss advancements in science and communication, express hopes and possibilities using the <i>futur simple</i> and <i>conditionnel</i> structures.	<b>K5</b>

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
3	25UFR31GL03	Language French – 3								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	2	3	2	3	1	3	3	3	2.5
CO2	3	2	3	3	1	2	2	2	2	2	2.2
CO3	3	1	3	3	2	2	2	2	1	1	2.0
CO4	2	2	2	2	2	1	2	1	1	1	1.6
CO5	2	3	3	2	2	2	3	3	3	3	2.6
Mean Overall Score											2.18 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHI31GL03	Language Hindi - 3	4	3

Course Objectives
To appreciate the features of Modern Hindi Prose
To understand the Hindi literature in association with the contemporary requirements
To enable the students to develop their effective communicative skills in Hindi
To strengthen the language competence among the students
To empower the students with globally employable soft skills

#### UNIT I (12 Hours)

1. Tera Sneh na Khovoom
2. Samband Bodak
3. Reethikal - Namakarn
4. Chitra Varnan (Basic)

#### UNIT II (12 Hours)

5. Paribakshik Shabdavali
6. Smuchaya Bodak
7. Reethikal - Samajik Paristhithiya
8. Vachan Badalo

#### UNIT III (12 Hours)

9. Vismayadi Bodak
10. Reethikal - Sahithyik Paristhithiyam
11. Beerbal ki Chadurai
12. Patra-Patrikao mein Prakashit Gadyansho ka Patan(Basic)

#### UNIT IV (12 Hours)

13. Avikary Shabdh
14. Reethikal - Main Divisions
15. Ling Badalo
16. Karak

#### UNIT V (12 Hours)

17. Reethikal - Visheshathayem
18. Anuvad
19. Bahu Ki Vidha (One Act Play)
20. Bathcheeth - Kaksha mein

Teaching Methodology	Videos, PPT, Quiz, Group Discussion, Case Based Problem Solving
Assessment Methods	Quiz, Seminar, Assignment

#### Books for Study:

1. Dr. Sanjeev Kumar Jain. (2023). *Anuwad: Siddhant Evam Vyavhar*. Kailash Pustak Sadan.
2. Kamathaprasad Gupth, M. (2021). *Hindi Vyakaran*, Anand Prakashan.
3. Dr. Sadananth Bosalae. (2020). *kavya sarang*. Rajkamal Prakashan.

#### Books for Reference:

1. Ramdev. (2021). *Vyakaran Pradeep*. Hindi Bhavan.
2. Lakshman Prasad Singh. (2022). *Kavya Ke Sopan*. Bharathy Bhavan Prakashan.
3. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*, Prabhat Prakashan.
4. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.

#### Websites and eLearning Sources:

1. <https://www.hindwi.org/poets/jaishankar-prasad/all>
2. <https://youtu.be/e9wK-pYfVPc>



3. <https://www.amarujala.com/kavya/sahitya/sumitrnandan-pant-best-hindi-poems>
4. <https://mycoaching.in/samuchchay-bodhak-kya-hai>
5. <https://www.subhshiv.in/2021/06/avikari-shabd.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of the course, the student will acquire the listed skills	
CO1	Categorize the poetics in some selective poems.	K1
CO2	Practical application of grammar.	K2
CO3	Justify the social & political conditions of Riti Kaal in Hindi Literature.	K3
CO4	Find out the dialects of Hindi language.	K4
CO5	Illustrate the importance given to family ethics by the youth in the modern period according to “Bahoo Ki vidha” One Act play.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UHI31GL03		Language Hindi - 3							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	2	3	3	2	3	2	1	3	2	2.4
CO2	3	2	3	2	2	3	2	3	2	3	2.5
CO3	3	2	2	3	1	3	2	3	2	3	2.4
CO4	2	3	3	2	3	2	3	3	2	1	2.4
CO5	3	2	2	3	3	2	1	3	2	3	2.4
Mean Overall Score											2.42 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25USA31GL03	Language Sanskrit - 3	4	3

Course Objectives
To introduce simple poetry in Sanskrit
To give an exposure to the Vedas and Vedangas
To acquaint students with epics and puranas
To train students in conjugation of verbs in future tense
To introduce Upasarga-s and their role in verb formations

**UNIT I (12 Hours)**

Ramodantam, Balakandam (1-15 verses)

**UNIT II (12 Hours)**

Ramodantam, Balakandam (15-30 verses)

**UNIT III (12 Hours)**

Vedas – Vedangas vivaranam

**UNIT IV (12 Hours)**

Asta dasha Purana and Dashopanishads

**UNIT V (12 Hours)**

Upasargas and Bhavishyat Kaalah Vakya Prayoga

<b>Teaching Methodology</b>	Videos, PPT, Blackboard, Demonstration, Exercises
<b>Assessment Methods</b>	Seminar, Quiz, Group Discussion.

**Books for Study:**

1. VEDIC LITERATURE
2. RAMODANTAM

**Books for Reference:**

1. Parameshwara, Ramodantam, LIFCO Chennai 2020
2. R. S. Vadhyar & Sons, Book – sellers and publishers, Kalpathu, Palaghat – 678003, Kerala, south India, History of Sanskrit Literature 2021
3. Kulapathy, K.M Saral Sanskrit Balabodh, Bharathita vidya bhavan, Munshimarg Mumbai – 400 007 2020

**Websites and eLearning Sources:**

1. <https://www.scribd.com/doc/210917188/Sri-Ramodantam-Sanskrit-Text-With-English-Translation>
2. <http://www.sushmajee.com/ms-ppp/text/ved-notes.pdf>
3. <https://occr.org.in/publication/Vedanga.pdf>
4. [https://www.forgottenbooks.com/en/download/TheThirteenPrincipalUpanishadsTranslatedFromtheSanskrit\\_10017247.pdf](https://www.forgottenbooks.com/en/download/TheThirteenPrincipalUpanishadsTranslatedFromtheSanskrit_10017247.pdf)
5. <https://www.learn Sanskrit.org/guide/uninflected-words/the-upasarga/>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Remember Characters and events of Ramayana	<b>K1</b>
<b>CO2</b>	Understand social ethics and moral duties.	<b>K2</b>
<b>CO3</b>	Apply the values learnt, in day-to-day life	<b>K2</b>
<b>CO4</b>	Appreciate the Vedic Philosophy	<b>K3</b>
<b>CO5</b>	Evaluate and create new words with upasargas	<b>K4</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours	Credits
3	25USA31GL03			Language Sanskrit - 3						4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	2	2	3	3	3	3	3	2	1	2.3
CO2	3	3	2	3	3	2	2	3	3	3	2.7
CO3	3	3	1	3	3	1	1	3	3	3	2.4
CO4	2	2	1	2	3	2	2	3	2	1	2.0
CO5	3	3	2	3	2	2	3	3	3	2	2.6
Mean Overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UEN32GE03C	General English – 3: English for Management Studies - 1	5	3

Course Objectives
To familiarize students with professional vocabulary knowledge in key topics connected with commerce and management.
To help the students develop academic English skills.
To improve business communication skills, including report writing, presentations, and discussions.
To apply language and business concepts in real-world academic and professional contexts.
To demonstrate creative and critical thinking skills in analysing business case studies and emerging business trends.

#### **UNIT I: Business Communication (15 Hours)**

- Themes:**
1. Forms of Business Communication
  2. Business Meetings and Discussions
  3. Negotiation Skills in Business English
  4. Cross-Cultural Communication in Business
  5. Business Communication in the Digital Age

**Skill-Focus:** *Agenda preparation, Note-taking, Preparing minutes of the meeting, Handling cross-cultural interactions, Drafting emails, Discussing financial strategies, Conducting meetings, Listening to key ideas, Writing business letters*

#### **UNIT II: Entrepreneurship and Startups (15 Hours)**

- Themes:**
6. Emerging Trends in Entrepreneurship
  7. Case Studies of Successful Entrepreneurs
  8. Entrepreneurship in India
  9. Government Initiatives and Support
  10. Startup Ecosystem in India

**Skill-Focus:** *Pitching business ideas, Report writing, Research-based Writing, Creating a Business Model Canvas,*

#### **UNIT III: Financial Management (15 Hours)**

- Themes:**
11. Personal Financial Management
  12. Sources of Finance
  13. Behavioural Finance
  14. Budgeting and Forecasting
  15. Ethics in Financial Management

**Skill-Focus:** *Comprehending & summarizing financial reports, Drafting financial reports & proposals, Explaining financial Concepts to Clients, Channel conversion, Regulatory writing*

#### **UNIT IV: Marketing Strategies (15 Hours)**

- Themes:**
16. Segmentation, Targeting and Positioning
  17. Marketing and Consumer Behaviour
  18. Digital Marketing
  19. Branding Strategies
  20. Customer Relationship Management

**Skill-Focus:** *Writing marketing plans, conducting group discussions on market strategies, Summarising and synthesizing data, Expressing and supporting opinions, Ad. writing, Storytelling in business contexts*

#### **UNIT V: Human Resource Management (15 Hours)**

- Themes:**
21. Recruitment & Employee Development
  22. Leadership and Management

23. Performance Management
24. Employee Relations and Conflict Management
25. Diversity and Inclusion in the Workplace

**Skill-Focus:** *Interviewing Techniques, Giving constructive feedback, Writing SMART goals, Listening to understand team concerns and provide appropriate solutions, Using inclusive language*

<b>Teaching Methodology</b>	Lectures, Case Studies, Discussions, Reading Tasks, Writing Exercises, Workshops, Role-Playing, Group Projects, Debates, Storytelling Sessions
<b>Assessment Methods</b>	Seminars, Reports, Exhibits

**Book for Study:**

- Joy, J.L. (in progress). *English for management studies - I*. St. Joseph's College.

**Books for Reference:**

1. Allen, D. (2017). *Business communication: A hands-on approach*. Cengage Learning.
2. Bovee, C. L., & Thill, J. V. (2017). *Business communication today* (13th ed.). Pearson Education.
3. Chatterjee, S. (2020). *Entrepreneurship and startup in India: Evolution, challenges and opportunities*. Springer.
4. Ferrell, O. C., & Hartline, M. (2017). *Marketing strategy* (7th ed.). Cengage Learning.
5. Lencioni, P. (2002). *The five dysfunctions of a team: A leadership fable*. Jossey-Bass.
6. Stimpson, P., & Farquharson, A. (2014). *Cambridge International AS and A Level Business Coursebook with CD-ROM* (3rd ed.). Cambridge University Press.

**Websites and eLearning Sources:**

1. <https://learnenglish.britishcouncil.org/business-english>
2. [https://www.businessenglishresources.com/#google\\_vignette](https://www.businessenglishresources.com/#google_vignette)
3. [https://elt.oup.com/learning\\_resources/subjects/businessenglish/](https://elt.oup.com/learning_resources/subjects/businessenglish/)
4. The Power of Purpose in Business | Ashley M. Grice | TED
5. <https://www.youtube.com/watch?v=j4QlG5jKpio>
6. 6 Tips on Being a Successful Entrepreneur | John Mullins | TED
7. <https://www.youtube.com/watch?v=eHJnEHyyN1Y>
8. How to Take the BS Out of Business Speak | Bob Wiltfong | TED
9. <https://www.youtube.com/watch?v=41fjuqBaUt4>
10. Think Like A Grand Master Entrepreneur- 2019 Driven Keynote

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand key professional vocabulary related to commerce and management.	K1
CO2	Demonstrate an understanding of academic English skills through reading, writing, and listening tasks.	K2
CO3	Apply business communication skills in real-world scenarios, including report writing, presentations, and discussions.	K3
CO4	Analyse business case studies and emerging trends by applying language and business concepts to academic and professional contexts.	K4
CO5	Develop creative and critical thinking by evaluating and synthesizing business trends and case study information.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UEN32GE03C		General English – 3: English for Management Studies - 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	3	2	2	2	3	2	3	2	2.4
CO2	2	3	2	3	2	2	3	3	3	3	2.6
CO3	3	2	2	3	1	3	2	2	3	3	2.4
CO4	2	3	3	3	2	3	3	2	3	2	2.6
CO5	2	2	3	2	2	3	2	3	2	3	2.4
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCO33CC06	Core Course - 6: Corporate Accounting	6	4

Course objectives
To familiarize students with new company accounts in light of the revised formats of accounting.
To make students understand the application of Accounting Standards in various methods of accounting.
To work out the accounts of companies in various situations considering the challenges posed in different dimensions.
To be familiar with accounting calculations and to solve problems objectively.
To help students to have working knowledge in various types of accounting for companies.

#### **UNIT – I Final Accounts (18 Hours)**

Preparation of Company Financial Statements – Preparation of Company Balance Sheet – Computation of managerial remuneration.

#### **UNIT – II Amalgamations as per AS-14 (18 Hours)**

Amalgamation- Meaning - Amalgamation in the nature of merger, purchase - Applicability of AS 14 - Calculation of purchase consideration (all methods) - Journal entries in the books of Transferor and the Transferee Companies - revised balance sheet (excluding inter-company holdings)

#### **UNIT – III Valuation of Goodwill and Shares (18 Hours)**

Methods of valuing goodwill - Simple profit method - Super profit method - Annuity method. Valuation of shares: Methods of valuation of shares - Net asset method - Yield method – PE Ratio.

#### **UNIT – IV Consolidated Balance Sheet of Holding Company and its subsidiaries as per AS-21 (18 Hours)**

Holding companies – Subsidiary companies – Capital profit – revenue profit – Minority interest – Cost of control - Consolidated Balance Sheet as per AS 21 of Holding Company and its subsidiary companies (Excluding Inter Company Holdings)

#### **UNIT – V Liquidation of Company (18 Hours)**

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator's Final Statement of Receipts and Payments (problems) -Environmental accounting and reporting (Theory only).

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. Shukla MC, Grewal TS & Gupta SC, Advanced Accounts, Volume II, S. Chand & Company Ltd., New Delhi, 2017.

#### **Books for Reference:**

1. Reddy, T.S., & Murthy, A. (2019). Corporate Accounting, Margham Publications.
2. Jain, S.P., & Narang, K.L. (2017). Advanced accountancy Volume II. Kalyani Publishers.
3. Gupta, R.L. & Radhaswamy, M. (2018). Corporate Accounting. Sultan Chand & Sons.
3. P.C. Tulsian & Bharat Tulsian (2023), Tulsian's Corporate Accounting, S. Chand & Company Ltd.
4. Joseph, T. (2018). Corporate Accounting. The Tata McGraw - Hill Education Private Limited.
5. Reddy, T.S., & Murthy, A. (2019). Corporate Accounting, Margham Publications.

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

1. <https://www.investopedia.com>
2. <https://www.accountingtools.com>
3. <https://www.geektonight.com/corporate-accounting-notes>
4. <https://www.coursera.org>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Tabulate and Prepare Company Financial Statements under revised format of Companies Act 2013	<b>K1</b>
<b>CO2</b>	Explain and illustrate the accounting procedures for Merger and acquisition as per AS 14	<b>K2</b>
<b>CO3</b>	Determine the value of Goodwill and Shares by choosing appropriate methods	<b>K3</b>
<b>CO4</b>	Prepare consolidated Balance Sheet of Holding Company and its Subsidiary Companies as per AS 21	<b>K4</b>
<b>CO5</b>	Explain the procedures related to liquidation of companies and Prepare statement of affairs and Liquidators Final Statement.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>3</b>	<b>25UCO33CC06</b>		<b>Core Course - 6: Corporate Accounting</b>							<b>6</b>	<b>4</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	2	2	2	2	3	3	2	2	2	<b>2.3</b>
<b>CO2</b>	3	2	2	2	2	3	2	2	2	2	<b>2.2</b>
<b>CO3</b>	3	3	3	2	2	3	3	3	2	2	<b>2.6</b>
<b>CO4</b>	3	3	3	2	2	3	3	3	2	2	<b>2.6</b>
<b>CO5</b>	3	3	3	2	2	3	3	2	2	2	<b>2.5</b>
<b>Overall Mean Score</b>											<b>2.4</b>
											<b>High</b>



Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCO33CC07	Core Course - 7: Business and Corporate Laws	5	4

Course objectives
To understand the legal framework governing the business.
To introduce the legal principles involved in the formation of contract of sale and agency.
To interpret the principles of corporate governance.
To comprehend the administrative functions of a company.
To enhance the ability to analyse and to apply the legal principles in the real business world.

#### **UNIT – I Indian Contract Act (15 Hours)**

Indian Contract Act Law of Contract: Offer and Acceptance, Capacity of Parties, Free Consent, Essentials of a Contract, Void Agreements and Contingent Agreements, Performance and Discharge, Remedies for Breach and Quasi Contracts, Consideration and Legality of Object.

#### **UNIT – II Sale of Goods Act and Agency (15 Hours)**

Sale of Goods & Agency: Sale of goods – Meaning, Sale and agreement to sell, Nature of contract of sale, Conditions and warranties, Transfer of Ownership and Delivery, Rights of an Unpaid Seller.

Agency: Law of agency, definition, various kinds of agencies, Rights and duties of principal and agent, Termination of agency.

#### **UNIT – III Company Act 2013 (15 Hours)**

Company law 2013 Administration of company law – meaning, definition, characteristics, lifting of corporate veil, types of company, formation of company, online filing of documents, promoters, legal positions, pre-incorporation contracts and online registration of company.

#### **UNIT – IV Legal Documents (15 Hours)**

Legal Documents: Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, prospectors' shelf and red herring prospectus, mismanagement of prospectus, GDR, Book building, issue of shares and transmission of shares.

#### **UNIT – V Management and Administration (15 Hours)**

Management and Administration: Appointment of Directors, Meeting of Board and its Powers, Appointment and remuneration of managerial personnel, Company secretary, Appointment, Types of meeting, Types of resolution, Agenda and Minutes.

*NB: New Provisions of Company law 2013 and the following amendments are to be followed.*

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

#### **Books for Study:**

1. Kapoor N D, Elements of Mercantile law, Sultan Chand & Sons, New Delhi, 2018.

#### **Books for Reference:**

1. Kapoor N D, Business Laws, Sultan Chand & Sons, New Delhi, 2018.
2. Pillai RSN & Bagavathi, Business Law, Prentice Hall of India, New Delhi, 2015.
3. Kapoor N D, Elements of Company Law, Sultan Chand & Sons, New Delhi, 2018.
4. Sen Gupta, Business Law in India, Prentice Hall of India, New Delhi, 2017.
5. Goal P.K, Business Law for Managers, Dream Tech Press, New Delhi, 2018.

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

1. <https://law.asia/india/>
2. <https://businesslawtoday.org/>
3. <https://www.businesslawchamber.com/>
4. <https://lakshmisri.com/>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the provisions of business and corporate laws	<b>K1</b>
<b>CO2</b>	Summaries the essentials of valid contract and corporate laws	<b>K2</b>
<b>CO3</b>	Analyse the challenges of modern business in the light of the legal provisions and case laws	<b>K3</b>
<b>CO4</b>	Explain and relate various legal documents connected with business and company laws	<b>K4</b>
<b>CO5</b>	Compare and demonstrate the legal aspects of business to comprehend the real time business process	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course					Hours/Week	Credits		
<b>3</b>	<b>25UCO33CC07</b>		<b>Core Course - 7: Business and Corporate Laws</b>					<b>5</b>	<b>4</b>		
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	2	2	2	3	2	1	3	2	<b>2.3</b>
<b>CO2</b>	3	3	3	3	1	2	3	3	1	2	<b>2.4</b>
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	<b>2.7</b>
<b>CO4</b>	2	3	3	3	3	2	2	3	2	3	<b>2.6</b>
<b>CO5</b>	3	3	3	3	2	3	3	2	2	2	<b>2.6</b>
<b>Overall Mean Score</b>											<b>2.5</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCO33AO01A	Allied Optional - 1: Elements of Mathematics	6	4

Course Objectives
To learning the fundamentals of Mathematical problems indices and logarithms
To understand the concepts of permutation and combination
To understanding the basic differential problems and make use of financial management
To know the basics of Integration
To know about Matrices and its applications

#### UNIT I (18 Hours)

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base (simple problems only).

#### UNIT II (18 Hours)

Permutations - combinations (concepts & simple problems only) - Arithmetic progression - Geometric progression (simple problems only).

#### UNIT III (18 Hours)

Differentiation of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only, trigonometric functions excluded & simple problems only).

#### UNIT IV (18 Hours)

Integration of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - indefinite integral - rules - integration by substitution - integration by parts - integration by partial functions (algebraic functions only, trigonometric functions excluded & simple problems only).

#### UNIT V (18 Hours)

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only)

Teaching Methodology	Chalk and talk, PPT
Assessment Methods	Seminar, Snap Test, MCQ

#### Books for Study:

- Sanchetti, D.C., & Kapoor, V.K. (2002) *Business Mathematics*, (11th Ed.). Sultan Chand and Sons, New Delhi.  
**Unit-I** Chapter 6 (Sec: 6.1- 6.4; Pages 142-163), Chapter 7 (Sec: 7.1, 7.3; Pages 191-220).  
**Unit-II** Chapter 9 (Sec: 9.2- 9.11; Pages 302-331), Chapter 12 (Sec: 12.1, 12.2 & 12.4, 12.5; Pages 384-395 & 411-424).  
**Unit-III** Chapter 17 (Sec: 17.1-17.8; Pages 645-659), Chapter 17 (Sec: 7.19; Pages (703-713).  
**Unit-IV** Chapter 18 (Sec: 18.1, 18.2, 18.4; Pages 723-736), Chapter 18 18.8, 18.9; Pages 746-757).  
**Unit-V** Chapter 20 (Sec: 20.1-20.15; Pages 791-828), Chapter 20 (20.22, 20.23; Pages 840-849)

#### Books for Reference:

- Vittal, P.R. (2001). *Business Mathematics*, Margham Publications, New Delhi.
- Kapoor, V.K. (2009) *Introductory to Business Mathematics*. S. Chand and Sons, New Delhi,.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Have knowledge in indices, logarithms, arithmetic progression, geometric progression, differentiation, integration, matrices, permutations and combinations.	K1
CO2	Understand different techniques available in differentiation, integration and matrices.	K2
CO3	Identify to apply learnt techniques on business problems.	K3
CO4	Illustrate the various learnt techniques with examples.	K4
CO5	Evaluate problems in permutation, combination, differentiation, integration and matrices.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UCO33AO01A		Allied Optional - 1: Elements of Mathematics							6	4
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	2	2	2	2	3	3	2	2	2	2.3
CO2	2	2	3	1	2	3	2	2	2	3	2.2
CO3	2	1	2	3	3	2	3	2	2	3	2.3
CO4	3	2	1	2	2	2	2	2	2	3	2.1
CO5	1	2	2	3	3	2	2	2	3	3	2.3
Mean Overall Score											2.24 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCO33AO01B	Allied Optional - 1: Business Mathematics	6	4

Course Objectives
To understand indices, logarithms, arithmetic progression, differentiation, integration, matrices, and LPP.
To learn various techniques in differentiation, integration, matrices, and LPP.
To apply mathematical methods to solve business problems.
To illustrate problem-solving approaches with examples.
To evaluate business scenarios like profit maximization, cost minimization, and surplus using mathematical techniques, including LPP.

#### UNIT I

(18 Hours)

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base - Arithmetic progression – sum of the series in A.P. (simple problems only).

#### UNIT II

(18 Hours)

Differentiation of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only & trigonometric functions excluded) - Applications of differentiation - elasticity - marginal revenue - average & marginal cost – profit maximization (simple problems & business applications only)

#### UNIT III

(18 Hours)

Integration of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - indefinite integral – rules – integration by substitution – integration by parts - integration by partial functions (algebraic functions only & trigonometric functions excluded) – Applications of integration – total cost – total revenue - maximum profits - consumer's & producer's surplus (simple problems & business applications only)

#### UNIT IV

(18 Hours)

Matrices – types of matrices – operations on matrices – determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only) – Applications to matrices – Leontief Input – Output

#### UNIT V

(18 Hours)

Linear programming - mathematical formulation of LP Model - graphical method – simplex method (simple problems & business applications only)

Teaching Methodology	Chart, PPT, chalk and talk
Assessment Methods	Seminar, Snap Test, MCQ

#### Books for Study:

1. D.C. Sanchetti and V.K. Kapoor, *Business Mathematics*, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.  
**Unit I** Chapter 6 (Sec 6.1- 6.4, Pages 142-163)  
Chapter 7 (Sec 7.1, 7.3, Pages 191-212)  
Chapter 12 (Sec 12.1, 12.2, Pages 384-395)  
**Unit II** Chapter 17 (Sec 17.1-17.8, 17.19, Pages 647-659, 703-713) ACE9-ACE30  
**Unit III** Chapter 18 (Sec 18.1, 18.2, 18.4, 18.8-18.9, Pages 723-726, 730-736, 746- 757) ACE 90 - ACE 110  
**Unit IV** Chapter 20 (Sec 20.1-20.15, 20.22- 20.23, Pages 791- 828, 840-849)  
ACE 133 - ACE 150, **Unit V** LP 1 - LP 40

#### Books for Reference:

1. P.R. Vittal, “*Business Mathematics*”, Revised Edition, Margham Publications, New Delhi, 2001.
2. V. K. Kapoor, “*Introductory to Business Mathematics*”, S.Chand and Sons, New Delhi, 2009.

3. Navaneetham, “*Business Mathematics and Statistics*”, Jai Publishers, Trichy 2008.

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K-Level)</b>
	On successful completion of this course, the students will be able to	
<b>CO1</b>	Have knowledge in indices, logarithms, arithmetic progression, differentiation, integration, matrices, and LPP.	<b>K1</b>
<b>CO2</b>	Understand the different techniques available in differentiation, integration, matrices, and LPP to solve problems.	<b>K2</b>
<b>CO3</b>	Apply learned techniques to real-life business problems.	<b>K3</b>
<b>CO4</b>	Illustrate various learned techniques with examples.	<b>K4</b>
<b>CO5</b>	Evaluate business problems like profit maximization, cost minimization, consumer's and producer's surplus using the learned techniques.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UCO33AO01B		Allied Optional - 1: Business Mathematics							6	4
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	1	2	3	3	3	2	2.1
CO2	2	1	1	2	2	3	2	3	2	3	2.1
CO3	2	3	1	2	1	3	3	3	2	3	2.3
CO4	2	3	1	2	1	3	3	3	2	3	2.3
CO5	1	2	1	2	2	3	2	3	3	3	2.2
Mean Overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHE34VE03A	Value Education - 3: Social Ethics - 1	2	1

Course Objectives
To gain a comprehensive understanding of the principles advocated in social ethics.
To examine the different types of political systems in a thorough manner.
To comprehend the role and obligations of the educated youth.
To evaluate the conduct of the elected representatives in a detailed manner.
To thoughtfully analyze the various forms of cyber-crime.

#### UNIT I: Introduction to Social Ethics

(6 Hours)

Social ethics, social ethics and social responsibility, social ethics play an important role on the areas, religion influences social changes and vice versa, secularism. Social ethics and corporate dynamics, forms of social ethics.

#### UNIT II: The Economic and Political System of Today

(6 Hours)

Planned economy and communism - market economy and capitalism- socialism - mixed economy -the emerging market economy - political system- totalitarian system- oligarchic system.

#### UNIT III: Integrity in Public Life National Integration

(6 Hours)

What is Integrity, Public Life, Integrity and Public Life, Integrity in a Democratic State, India as Democratic State, Behavior of a elected representative of India, Noticeable degradation acts of elected Representatives, Suggestions to stem this rot, Types of integrity, Transparency can be a guarantee for integrity.

#### UNIT IV: Cyber Crime

(6 Hours)

Business Ethics, Business ethics permeates the whole organization, measuring business ethics, The Vital factors highlighting the importance of business ethics, Cyber-crime, Strategies in committing Cyber Crimes, Factors aiding Cyber Crime, computer Hacking, Cyber Bullying, Telecommunications piracy, Counter Measures to Cyber Crime, Ethical Hacking.

#### UNIT V: Social Integration

(6 Hours)

Global challenges, the future is with the Educational Youth, Cost of the Sacrifice, Crusaders against corruption, Responsibility of the Educated Youth, Positive Global Scenario, right to Education, Eradicating gender inequality, Sustainable Human Development, Social Integration, Elimination Crime, Integration with Global Market

Teaching Methodology	Lecture, PPT, Power point
Assessment Methods	Online Test, Group Discussions

#### Books for Study:

1. Department of Human Excellence. (2021). *Formation of Youth*, St Joseph's College (Autonomous), Tiruchirappalli.

#### Books for Reference:

1. Arora, R.K. (2014). *Ethics, Integrity and Values*. Public Service Paperback.
2. Cunningham, D. (2004). *There's something happening here: The new left, the Klan, and FBI counterintelligence*. Berkeley: University of California Press.
3. Mali, P. (2017). *Cyber law & Cyber Crimes simplified*. Cyber Info Media Paperback.
4. Richardson, M. (2019). *Cyber Crime: Law and Practice Hardcover - Import*.

#### Websites and eLearning Sources:

1. <https://cybercrime.gov.in/>
2. <https://open.lib.umn.edu/sociology/chapter/14-2-types-of-political-systems/>
3. <https://www.esv.org/resources/esv-global-study-bible/social-ethics/>
4. [https://en.wikipedia.org/wiki/Political\\_system](https://en.wikipedia.org/wiki/Political_system)

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Know the responsibility of the educated youth.	<b>K1</b>
<b>CO2</b>	Understand the values prescribed under social ethics.	<b>K2</b>
<b>CO3</b>	Apply their minds critically to the various types of cyber-crime.	<b>K3</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UHE34VE03A		Value Education - 3: Social Ethics - 1							2	1
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	3	3	2	3	2	2	3	3	2.7
CO2	3	2	2	2	3	2	2	3	2	2	2.3
CO3	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.6 (High)



Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHE34VE03B	Value Education - 3: Religious Doctrine - 1	2	1

Course Objectives				
To impart knowledge to students about Salvation History				
To familiarize students with the life and mission of Jesus Christ				
To help Students understand the Holy Spirit				
To empower students on Gospel Values				
To equip the students about Mother Mary				

**UNIT I** (6 Hours)

God of salvation

**UNIT II** (6 Hours)

Life & Mission of Jesus Christ

**UNIT III** (6 Hours)

The Holy Spirit

**UNIT IV** (6 Hours)

Gospel Values

**UNIT V** (6 Hours)

Mary, the mother of God

<b>Teaching Methodology</b>	Power point, Assignment and Group discussion
<b>Assessment Methods</b>	Online Test, Group Discussions

**Books for Study:**

1. Department of Human Excellence. (2022). *Fullness of Life*. St. Joseph's College, Tiruchirappalli.

**Books for Reference:**

1. (1994). *Compendium: Catechism of the Catholic Church*. Bengaluru: Theological Publications in India.
2. Holy Bible (NRSV).

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Understand the Salvation History	K1
CO2	Grasp to the life and purpose of Jesus Christ	K2
CO3	Live out the teachings of the Gospel	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UHE34VE03B		Value Education - 3: Religious Doctrine - 1							2	1
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	3	3	2	3	2	2	3	3	2.7
CO2	3	2	2	2	3	3	3	3	2	2	2.5
CO3	2	2	3	3	2	2	3	3	3	3	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25USS34SE01	Skill Enhancement Course - 1: Soft Skills	2	1

Course Objectives
To help students understand, practice, and improve their communication skills
To enable students with effective presentation skills
To help students attend interviews confidently and participate effectively in group discussions
To make students realise their potential and excel on personal as well as professional grounds
To develop the thinking skills of students for better performance in competitive exams, interviews and u discussions

#### UNIT I Communication Skills

(6 Hours)

*Basics of Communication:* Importance of Good Communication Skills, Types of Communication Skills, Verbal Communication, Non-verbal Communication, Tips for Improving Nonverbal Communication, Communication Styles, Barriers to Communication, Ways To Improve Communication Skills, Practicum. *Professional Grooming:* How to Create the Impact for that First Impression, Presentation Skills, Developing Handouts, Developing Notes, Adding Visual and Audio Effects, Practicum

#### UNIT II Resume Writing & Interview Skills

(6 Hours)

*Resume Writing:* The Purpose of a Resume, Finding a Job & Making a Career, Length of Resume, Order of Resume, Tailoring the Resume, What your Resume should include, Some Tips for Listing a Bachelor's degree on Your Resume, What NOT to put on your Resume, Formatting Resume, Difference between Resume, Biodata and Curriculum Vitae, Preparation of a Resume *Interview Skills:* Meaning of Interview, Types of Interviews, How to get ready for the big day?, Appropriate Attire, Etiquette, Mastering the Art of Meet and Greet, Resume - Points to Remember, Practicum *Group Discussion:* Why is GD Essential?, Factors that influence GD, Outcome of GD, Tips for participation in a GD, Useful phrases for GD, Success Tips in GD, Practicum.

#### UNIT III Personal Effectiveness

(6 Hours)

*Self-Discovery:* Characteristics of Personality, Kinds of Self, Who am I?, Personality Inventory Table *Goal Setting:* Why do Goal Setting?, Goal Setting Process, Smart Goals

#### UNIT IV Numerical Ability

(6 Hours)

Average, Simple Interest, Compound Interest, Profit and Loss, Area, Volume and Surface Area

#### UNIT V

(6 Hours)

*Verbal Reasoning:* Series Completion, Analogy. *Non-Verbal Reasoning.*

Teaching Methodology	Chart, PPT, chalk and talk, Video Presentation
----------------------	--

#### Books for Study:

1. Balaiah, J., & Joy, J. L. (2024). Straight from the Traits: Securing Soft Skills, (Revised 3rd Ed.). St. Joseph's College, Tiruchirappalli.

#### Books for Reference:

1. Aggarwal, R.S. (2010). A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand.
2. Balaiah, J. & Joy, J. L. (2018). Winners in the Making: A primer on soft skills. St. Joseph's College, Tiruchirappalli.
3. Covey S. R. (2004). The 7 Habits of Highly Effective People: Restoring the Character Ethic (Rev. ed.). Free Press.
4. Egan, G. (1994). The Skilled Helper (5th Ed.). Pacific Grove, Brooks/Cole.
5. Khera, S. (2014). You Can Win. Macmillan Books.
6. Martin, Y. (2005). Hiring the Best: A Manager 's Guide to Effective Interviewing and Recruiting, (5th Ed.). Adams Media.
7. Sankaran, K., & Kumar, M. (2010). Group Discussion and Public Speaking, (5th Ed.). M.I. Publishers.
8. Trishna. (2012). How to do well in GDS & Interviews, (3rd Ed.). Pearson Education.

**Websites and eLearning Sources:**

1. <https://www.indeed.com/career-advice/resumes-cover-letters/communication-skills>
2. <https://www.seek.com.au/career-advice/article/50-communication-skills-for-the-workplace-your-resume>
3. <https://southeast.iu.edu/career/files/power-phrases.pdf>
4. [https://dese.ade.arkansas.gov/Files/20201209124449\\_Professional-Communication.docx](https://dese.ade.arkansas.gov/Files/20201209124449_Professional-Communication.docx)
5. <https://www.dol.gov/sites/dolgov/files/ETA/publications/00-wes.pdf>
6. [https://www.tmu.ac.in/other\\_websites/cdoe.tmu.ac.in.old/study-material/28-08-2024/COMMON/SEMESTER\\_2/MAIN\\_SOFT\\_SKILLS.pdf](https://www.tmu.ac.in/other_websites/cdoe.tmu.ac.in.old/study-material/28-08-2024/COMMON/SEMESTER_2/MAIN_SOFT_SKILLS.pdf)
7. <https://byjus.com/maths/profit-and-loss-questions/>
8. <https://www.indiabix.com/>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K-Level)</b>
	On successful completion of this course, the students will be able to	
<b>CO1</b>	Analyse problems directed at testing their cognitive abilities	<b>K1</b>
<b>CO2</b>	Present the best of themselves as job seekers and communicate effectively in all contexts	<b>K2</b>
<b>CO3</b>	Assess themselves, set goals, and manage conflicts that are expected of a good leader	<b>K3</b>
<b>CO4</b>	Enhance numerical ability required for the employees for various transactions	<b>K4</b>
<b>CO5</b>	Develop aptitude skills required by the employers	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25USS34SE01		Skill Enhancement Course - 1: Soft Skills							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	2	2	2	2	3	2	3	2.5
CO2	2	3	3	2	3	3	2	3	2	2	2.5
CO3	2	2	3	3	2	3	3	3	2	2	2.5
CO4	2	2	3	3	2	3	3	3	2	2	2.5
CO5	2	2	3	3	2	3	3	3	2	2	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UTA41GL04C	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)	4	3

#### கற்றலின் நோக்கங்கள் (Course Objectives)

இலக்கியங்களில் காணலாகும் வணிகச் செய்திகளை அறிதல்
பண்டைய தமிழர்களின் வணிக மேலாண்மையைத் தெரிந்துகொள்ளல்
பழந்தமிழரின் பண்பாட்டுச் செழுமையை உணர்தல்
நிகழ்கால வணிக நிகழ்வுகளைத் திறனாய்வுநோக்கில் ஆராய்தல்
வணிகக் கடிதங்கள், கட்டுரைகள் ஆகியன எழுதும் திறன் பெறுதல்

#### அலகு-1 : இலக்கியமும் வணிகமும்

(12 மணி நேரம்)

**பட்டினப்பாலை:** சேவடிச் செறிகுறங்கின் (146 - 158)- செல் கதிர் நுழையாச்செழுநகர் (183 - 193) - வான் முகந்தநீர் மலை (126 - 141) - மாஅ காவிரி மணம் கூட்டும் (116 - 125) - நெடுநுகத்துப் பகல் போல (206 - 218)

**பண்டமாற்று:** நள்ளிருள் விடியல் புள்ளெழப் -(பெரும்பாணாற்றுப்படை 155-163), நெய் விலைக் காட்டிப் பசும்பொன் 164 - 166)- கானுறை வாழ்க்கைக் கதநாய் (புறநானூறு 33: 1 - 8) - முள் எயிற்றுப் பாண்மகள் (ஐங்குறுநூறு 47-49) - கதழ்கோல் உமணர்- (அகநானூறு 140:5-8)

**உரைநடைக்கட்டுரை:** சங்ககால மக்களின் உற்பத்தியும், வணிகமும்

**பயன்முறைக் கற்றல்:** வணிக மடல்கள் வரைதல் (பதவிக்கு விண்ணப்பித்தல், புகார்க் கடிதம், வங்கி மடல்கள், கணக்கு தொடங்க விண்ணப்பித்தல், ஆணையுருக்கள்)

#### அலகு-2 : சங்க கால மக்களின் வாழ்வியல்

(12 மணி நேரம்)

**அவரோ வாரார்,** முல்லைமும் பூத்தன (குறுந்தொகை - 221) - முள்ளெயிற்றுப்பாண்மகள் (ஐங்குறுநூறு- புலவிப்பத்து (47)- கான் உறைவாழ்க்கை (புறநானூறு 33-1-7) சிறுகுழை துயல்வரும் காதில், பணைத்தோள் (பெரும்பாணாற்றுப்படை, (161-168) - தேனெய்யொடு கிழங்கு மாறியோர் (பொருநராற்றுப்படை, (214 - 221)

**போக்குவரத்துச் சாதனங்கள்:** கொடுநுகம் நுழைந்த கணைக்கால் அத்தரி, (அகநானூறு 120:10-11, 350:6-7) - கழிச்சேறு ஆடிய கணைக்கால் அத்தரி (நற்றிணை 278: 7-9) - விளரி பரந்த கன்னெடு மருங்கின் (அகநானூறு 89:9-14)- அணங்குடை முந்நீர் பரந்த செருவின் (அகநானூறு 207:1-6)-சரிகை நுழைந்த சுற்றுவிங்கு செறிவுடை (பெரும்பாணாற்றுப்படை 73 - 82)

**உரைநடைக்கட்டுரை:** திருக்குறளில் வணிக மேலாண்மை

**பயன்முறைக் கற்றல்:** வணிகப் பதிவேடுகள் பராமரிப்பு - வணிகவியல் கலைச்சொல்லாக்கம்

#### அலகு-3 : தமிழர் வணிக மேலாண்மை

(12 மணி நேரம்)

**சிலப்பதிகாரம்:** மதுரைக்காண்டம் - ஊர்காண் காதை (முழுவதும்) - திருக்குறள் (2 அதிகாரங்கள்) வினைத்திட்டம், பொருள் செயல்வகை.

**உரைநடைக்கட்டுரை:** பண்டைய தமிழர்களின் பிறநாட்டு வணிகத் தொடர்பும், துறைமுகங்களும்

**பயன்முறைக் கற்றல்:** வணிகக்கட்டுரை எழுதுதல் - வணிகக் கட்டுரைகளை மொழிபெயர்த்தல்

#### அலகு-4 : தமிழர் துறைமுகங்கள்

(12 மணி நேரம்)

**ஓங்குநிலை** யொட்டகம் துயில் (சிறுபாணாற்றுப்படை 154 - 155)- : புரவியொடு வடவளம் தரும் (பெரும்பாணாற்றுப்படை 320-323), வானம் ஊன்றிய மதலைபோல , (346-3350)- உலகுகிளர்ந்தன்ன உருகெழுவங்கம் (அகநானூறு 255:1-6) - யவனர் நன்கலம் தந்ததண் கமழ்தேறல் , (புறநானூறு 255:1-6) , மீப்பாய் களையாது மிசைப்பரந்தோண்டாது (30)

**புதினம் - உப்பு வயல், ஸ்ரீதர கணேசன்**

**உரைநடைக்கட்டுரை:** காப்பியங்களில் வணிக மேலாண்மை

**பயன்முறைக் கற்றல்:** வணிக நிறுவன அறிக்கைகள் தயாரித்தல், வலைப்பூ உருவாக்கல்

#### அலகு-5 : பழங்காலத் துறைமுகப் பட்டினங்கள்

(12 மணி நேரம்)

**நீரின் வந்த நிமிர் பரிப்புரவி** (பட்டினப்பாலை 185)- கொண்டலோடு குருஉத் திரை (அகநானூறு 10:8-13)- அகலங்காடி யசை நிழற் (நற்றிணை 258:7-10) - வான் இயைந்த இகுமுந்நீர்ப் (மதுரைக்காஞ்சி 75-88), முழங்கு கடல் தந்த விளங்குகதிர் முத்தம் -(76-73)

**உரைநடைக்கட்டுரை:** பன்முகநோக்கில் உலகமயமாக்கல்

**பயன்முறைக் கற்றல்:** வணிக நிகழ்வைத் திறனாய்வு செய்தல்

கற்பித்தல் முறை (Teaching methodology)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assessment methods)	இயங்கலைத்தேர்வு (Online Test), ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

**பாடநூல்கள்:**

1. வணிகத்தமிழ் (2025), தமிழாய்வுத்துறை, தூயவளனார் கல்லூரி
2. ஸ்ரீதர கணேசன், (2016), உப்பு வயல், நியூ செஞ்சுரி பக் ஹவுஸ்

**பார்வை நூல்கள்:**

1. கிருஷ்ணன். எஸ் (மொ. பெ), (2015), பழந்தமிழர் வணிகர்கள், கிழக்குப்பதிப்பகம்.
2. கணியன் பாலன், (2016), பழந்தமிழர் சமுதாயமும் வரலாறும், எதிர் வெளியீடு
3. நரசய்யா. (2005), கடல் வழி வணிக வரலாறு, பழனியப்பா பிரதர்ஸ்
4. வேங்கடசாமி. மயிலை சீனி., (2011), பழங்காலத் தமிழர் வாணிகம், நியூ செஞ்சுரி பக் ஹவுஸ்

**Websites and eLearning Sources**

- <https://www.sjctni.edu/Department/>
- <https://www.successcds.net/learn-english/writing-skills/business-letter-format.html>
- <https://ta.wikipedia.org/>
- <https://www.hindutamil.in/news/business/>
- <https://ta.wikisource.org>

**Course Outcomes**

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO1	பண்டைத் தமிழர்களிடம் மேலோங்கியிருந்த வணிகவியல் சிந்தனைகளை அறிந்து கொள்வர்	K1
CO2	வணிகத்தின் அவசியத்தையும், இன்றியமையாமையையும் உணர்வர்	K2
CO3	வணிகமடல்கள், பொது அமைப்பு மற்றும் படிவங்கள், பதிவேடுகளை உருவாக்குதல், பராமரித்தல் ஆகியவற்றைக் கற்றுக்கொள்வர்	K3
CO4	தமிழருக்கும் பிற நாட்டாருக்குமான வணிகப் பயன்பாட்டினை அறிவர்	K4
CO5	நிகழ்கால வணிக நிகழ்வுகளைத் திறனாய்வு செய்யும் திறன் பெறுவர்	K5

**Relationship Matrix**

Semester	Course Code	Title of the Course									Hours	Credits
4	25UTA41GL04C	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)									4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	2	2	1	3	3	2	3	3	2.4	
CO-2	2	2	3	3	2	2	3	3	2	2	2.4	
CO-3	2	3	1	3	1	3	3	3	1	2	2.2	
CO-4	3	2	2	2	1	3	2	3	2	3	2.3	
CO-5	2	2	2	2	2	2	3	2	2	2	2.1	
Mean Overall Score											2.28	(High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UFR41GL04	Language French – 4	4	3

Course Objectives
Express preferences and opinions with precision using quantity expressions, and pronouns to convey satisfaction or dissatisfaction.
Describe Health Conditions and provide medical advice using appropriate grammatical structures to engage in meaningful discussions
Communicate Effectively in Social and Professional Settings by expressing desires and requests and using polite expressions
Exchange Travel Information and construct well-structured narratives to recount journeys
Enhance communication through structured language with contextually appropriate statements across various topics

#### **UNIT – I (12 Hours)**

1. Titre - En cuisine
2. Lexique – les aliments, la restauration, les goûts et les sensations
3. Grammaire – les quantités et le pronom ‘en’, la restriction ‘ne...que’, l’obligation
4. Production orale- communiquer au restaurant
5. Production écrite - exprimer sa satisfaction et son insatisfaction

#### **UNIT – II (12 Hours)**

6. Titre - A votre sante
7. Lexique – les corps et la sante, la médecine et les urgences
8. Grammaire – les pronoms COD et COI, le superlatif, les pronoms interrogatifs
9. Production orale- parler des problèmes de santé
10. Production écrite - Donner un conseil pour une condition médicale

#### **UNIT – III (12 Hours)**

11. Titre - Dans les médias
12. Lexique – les médias audios et les réseaux sociaux
13. Grammaire – la cause et la conséquence, le subjonctif, la place des pronoms
14. Production orale- exprimer son intérêt et sa préférence
15. Production écrite - faire une critique positive et négative

#### **UNIT – IV (12 Hours)**

16. Titre - Consommer responsable
17. Lexique – la consommation, les catégories de produits, le travail manuel
18. Grammaire – le conditionnel présent – formation et emploi, le gérondif
19. Production orale- demander et proposer un service
20. Production écrite - exprimer un souhait ou un désir

#### **UNIT – V (12 Hours)**

1. Titre - Envies d’ailleurs
2. Lexique – le voyage, l’hébergement, le séjour, le tourisme
3. Grammaire – le passé composé et l’imparfait dans le récit, les pronoms démonstratifs
4. Production orale- demander des renseignements sur un voyage
5. Production écrite - parler d’une visite touristique
6. Indian knowledge system - Writing travel narratives based on ancient Indian pilgrimage sites and comparing with French monuments. Using French quantity expressions and pronouns to describe Ayurvedic food portions and dietary balance and offering Ayurvedic-based medical advice. (5%)

<b>Teaching Methodology</b>	L'approche communicative (Communicative Language Teaching -CLT), Genre-Based Approach, Experimental learning, Flipped Classroom Approach
<b>Assessment Methods</b>	<p><i>Role-Play:</i> Restaurant Experience: waiter and customer ordering food and expressing opinions on the meal. (Rubric – graded on usage of expressions related to food and grammatical accuracy)</p> <p><i>Written assessment:</i> Write a short critique of a social media platform, movie, or advertisement. (Rubric – assessed on ability to express opinions and logical argumentation)</p> <p><i>Travel Blog or Postcard Writing:</i> Write a blog post or postcard describing a recent travel experience, using descriptive language (Rubric – assessed on structured narrative writing in a travel context and usage of past tenses)</p> <p><i>Group Debate:</i> Media &amp; Society: Debate the impact of social media on education. (Rubric – graded on critical thinking, Argument clarity and participation)</p>

### Books for Study:

1. Fafa, C., Gajdosova, F., Horquin, A., Pasquet, A., Perrard, M., Petitmengin, V., Sperandio, C., Dodin, M., & Veldeman-Abry, J. (2022). *Édito A2: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.83 – p.152)

### Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2016). *Génération A2*. Didier.
2. Girardet, J., & Pecheur, J. (2017). *Écho A2* (2nd ed.). CLE International

### Websites and eLearning Sources:

1. <https://cuisine-facile.com/>
2. <https://www.france.fr/en/>
3. <https://www.sncf-connect.com/>
4. <https://www.routard.com/>
5. <https://sante.lefigaro.fr/>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Apply vocabulary related to food by using quantity expressions and pronoun to communicate satisfaction or dissatisfaction in oral and written contexts.	<b>K1</b>
<b>CO2</b>	Identify and describe health conditions, construct superlative forms, and formulate medical advice using appropriate grammatical structures.	<b>K2</b>
<b>CO3</b>	Express opinions, preferences, and critiques about various media platforms, apply cause-and-consequence structures	<b>K3</b>
<b>CO4</b>	Utilize vocabulary related to consumption, express desires and requests effectively in professional and social interactions.	<b>K4</b>
<b>CO5</b>	Request and provide travel-related information and describe tourist experiences using demonstrative pronouns and structured narratives.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
4	25UFR41GL04		Language French – 4						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	1	3	2	1	2	2	1.8
CO2	2	2	2	3	1	2	2	2	2	2	2.0
CO3	2	3	2	3	3	2	2	3	1	1	2.2
CO4	3	3	3	2	3	3	1	2	2	2	2.4
CO5	3	2	2	3	2	2	2	1	1	2	2.0
Mean Overall Score											2.08 (High)



Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UHI41GL04	Language Hindi - 4	4	3

Course Objectives
To strengthen the language competence among the students
To equip students with cinematic perspective by comparative studies of Hindi literature
To enable the students to develop their effective communicative skills in Hindi
To strengthen the language competence among the students
To incept research-oriented aspirations among students

#### UNIT I (12 Hours)

1. Prathyay
2. Char Bhai
3. Adhunik Kaal - Introduction
4. Adhunik Kal – Namakarn

#### UNIT II (12 Hours)

5. Chitra Varnan(Advanced)
6. Paryayvachy Shabdh
7. Bathcheeth - Hotel mein
8. Adhunik Kal - Samajik Paristhithiyam

#### UNIT III (12 Hours)

9. Upasarg
10. Thulsi ke Dhoe
11. Apathit Gadyansh
12. Adhunik Kal – Sahithyakar

#### UNIT IV (12 Hours)

13. Review- Book/Film
14. Paryavaran Pradookshan
15. Adhunik Kal - Main Divisions
16. Anuvad

#### UNIT V (12 Hours)

17. Kaal
18. Patra-Patrikao mein Prakashit Gadyansho ka Patan (Advanced)
19. Sapnom Kee Home Delivery (Novel)
20. Adhunik Kal - Visheshathayem

Teaching Methodology	Debate Participation, Videos, PPT, Quiz, Project Work
Assessment Methods	Quiz, Snap Test, Group Discussion

#### Books for Study:

1. Dr. Sadananth Bosalae. (2022). *kavya sarang*. Rajkamal Prakashan.
2. Kamathaprasad Gupth, M. (2021). *Hindi Vyakaran*. Anand Prakashan.
3. Dr. Sanjeev Kumar Jain. (2022). *Anuwad: Siddhant Evam Vyavhar*. Kailash Pustak Sadan.

#### Books for Reference:

1. Rajeswar Prasad Chaturvedi. (2021). *Hindi vyakaran*. Upakar Prakashan.
2. Ramdev. (2021). *Vyakaran Pradeep*. Hindi Bhavan.
3. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.
4. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*, Prabhat Prakashan.
5. Mamta Kaliya. (2022). *Sapno Ki Home Delivery*. Lokbharti Prakashan.

**Websites and eLearning Sources:**

1. <https://youtu.be/xmr-DaQ3LhA>
2. <https://mycoaching.in/adhunik-kaal>
3. <https://m.sahityakunj.net/entries/view/bhartiya-sahitya-mein-anuvad-kee-bhoomika>
4. <https://mycoaching.in/upsarg-in-hindi>
5. <https://kalingaliteraryfestival.com/speakers/mamta-kalia/>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K –Levels)</b>
	On successful completion of the course, the student will acquire the listed skills.	
<b>CO1</b>	List out the social conditions prevailed in Modern Period which are depicted in Hindi Literature.	<b>K1</b>
<b>CO2</b>	Discuss the dialects of Hindi language.	<b>K2</b>
<b>CO3</b>	Illustrate the works of some eminent Hindi Writers related to society.	<b>K3</b>
<b>CO4</b>	Evaluate the film & Literary works in Hindi.	<b>K4</b>
<b>CO5</b>	Analyze the human values expressed in life and literature of Hindi Novelist “Mamatha Kaliya”.	<b>K5</b>

Relationship Matrix											
Semester	Course code		Title of the Course						Hours / week		Credits
4	25UHI41GL04		Language Hindi – 4						4		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	
CO1	2	3	2	3	3	2	3	2	3	1	2.4
CO2	3	2	3	3	2	3	2	3	1	2	2.4
CO3	3	2	2	3	2	2	1	3	2	3	2.3
CO4	3	2	3	1	3	3	2	3	3	2	2.5
CO5	3	2	2	3	3	2	3	2	3	3	2.6
Mean Overall Score											2.44 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25USA41GL04	Language Sanskrit - 4	4	3

Course Objectives				
To give an exposure to Sanskrit drama in general				
To showcase the structure of pre-kalidasa plays in Sanskrit				
To coach students in Sanskrit morphology				
To acquaint students with the structures of Sanskrit syntax				
To impart communicative skills in Sanskrit by training in the functional aspects of the language				

**UNIT I (12 Hours)**

Sanskrita Vyavahara sahasri vakiya Prayogaha

**UNIT II (12 Hours)**

Lot Lakaarah, Prayaogh Kartari Vaakyaani

**UNIT III (12 Hours)**

Naatakasya Itihaasah Vivaranam, Thuva and Tum Suffixs

**UNIT IV (12 Hours)**

Karnabhaaram, Naatakasya Visistyam

**UNIT V (12 Hours)**

Sanskrita Racanani Vubhavoga

<b>Teaching Methodology</b>	Videos, PPT, Blackboard, Demonstration, Exercises
<b>Assessment Methods</b>	Seminar, Quiz, Group Discussion.

**Books for Study:**

1. Karnabhavam & Literature Language
2. Dhaatu Manjari
3. Sanskrita Vyavahara Sahasri (A Collection of One Thousand Sentances), Sanskrita Bharati, Delhi, 2021

**Books for Reference:**

1. R. S. Vadhyar & Sons, Book – sellers and publishers, Kalpathu, Palghat – 678003, Kerala, south India, History of Sanskrit Literature 2021
2. Kulapathy, K. M Saral Sanskrit Balabodh, Bharathita vidya bhavan, Munshimarg Mumbai – 400 007 2020
3. Sanskrita Bharathi, Aksharam 8 th cross, 2<sup>nd</sup> phase Giri nagar Bangalore Vadatu sanskritam – Samaskara Binduhu 2021

**Websites and eLearning Sources:**

1. [https://sanskritdocuments.org/doc\\_z\\_misc\\_major\\_works/daily.pdf](https://sanskritdocuments.org/doc_z_misc_major_works/daily.pdf)
2. <https://www.learnsanskrit.org/guide/verbs-1/karmani-and-bhave-prayoga/>
3. <https://ia902903.us.archive.org/7/items/in.ernet.dli.2015.102820/2015.102820.The-Sanskrit-Drama-In-Its-Origin-Development-Theory-And-Practice.pdf>
4. [https://archive.org/details/oafI\\_karna-bharam-karnas-burden-of-bhasa-with-dr.-sudhakar-malaviya-gokuldas-sanskrit](https://archive.org/details/oafI_karna-bharam-karnas-burden-of-bhasa-with-dr.-sudhakar-malaviya-gokuldas-sanskrit)
5. <https://sanskritwisdom.com/composition/essays/sanskrit-language/>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Understand human behaviors by studying dramas	K1
CO2	Remember and identifying Mahabharata characters and events	K2
CO3	Apply the morals learnt in day-to-day life	K2
CO4	Appreciate ancient Sanskrit dramas	K3
CO5	Create new conversational sentences and to Improve self-character (Personality Development)	K4

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25USA41GL04		Language Sanskrit - 4							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	2	3	3	3	3	3	2	2.4
CO2	2	2	3	3	2	3	2	3	3	2	2.5
CO3	3	3	2	3	2	1	1	3	3	3	2.4
CO4	2	2	3	2	3	3	3	3	2	3	2.6
CO5	2	3	3	3	2	1	3	3	3	2	2.5
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UEN42GE04C	General English – 4: English for Management Studies – 2	5	3

Course Objectives				
To help students enhance communication skills for business economics analysis.				
To facilitate effective cross-cultural and global business communication among students.				
To improve students' persuasive communication and decision-making skills in business contexts.				
To introduce business communication to students for technological advancements.				
To equip students with the skills to write formal documents professionally.				

#### **UNIT I: Business Economics (15 Hours)**

- Themes:**
1. Microeconomics vs. Macroeconomics in Business
  2. Demand and Supply Analysis
  3. Market Structures and Competition
  4. Cost-Production and Profit Maximization
  5. Monopolies and Oligopolies: Implications for Business

**Skill-Focus:** *Listening attentively and providing appropriate feedback, Telephonic greeting, Persuading colleagues/clients, Communicating findings or progress to stakeholders*

#### **UNIT II: Globalization and Its Impact on Business (15 Hours)**

- Themes:**
6. Globalization: Trends and Emerging Markets
  7. The Role of Multinational Corporations in Globalization
  8. Globalization and Market Expansion Strategies
  9. Global Labor Markets: Outsourcing and Offshoring
  10. Globalization and the Rise of E-Commerce

**Skill-Focus:** *Listening for intent, Making predictions, Communicating professionally and empathetically with customers, Reviewing and revising text to correct errors, Writing in active voice*

#### **UNIT III: Corporate Social Responsibility (15 Hours)**

- Themes:**
11. Corporate Social Responsibility (CSR) in the Age of Social Media
  12. Philanthropy and Social Impact
  13. CSR and Stakeholder Engagement
  14. Global CSR Practices: Differences Across Cultures and Regions
  15. The Role of CSR in Crisis Management and Reputation Recovery

**Skill-Focus:** *Recognizing supporting details, Selecting appropriate words for the context, Crafting social media posts, Handling difficult conversations with stakeholders*

#### **UNIT IV: Technology and Business (15 Hours)**

- Themes:**
16. The Impact of Artificial Intelligence on Business Operations
  17. Digital Transformation and Its Role in Business Growth
  18. Cybersecurity Challenges in the Digital Age
  19. The Future of E-Commerce and Digital Business Models
  20. Technology-Driven Innovation in Product Development

**Skill-Focus:** *Highlighting key information, Writing executive summaries of data insights, Offering brief recaps of key points, Using narratives to make complex ideas more relatable and memorable*

#### **UNIT V: Sustainability and Green Business (15 Hours)**

- Themes:**
21. The Role of Sustainable Practices in Business Strategy
  22. Green Business Models: Integrating Sustainability into Profitability
  23. Corporate Environmental Responsibility: Best Practices
  24. Circular Economy: Redefining Waste and Resource Use in Business
  25. The Future of Sustainable Innovation in Business Practices

**Skill-Focus:** *Instructional writing, Questioning to gather more information or gain deeper understanding, Tailoring language, Tone and style, Evaluating and comparing best practices from different companies, Describing and explaining green business practices*

<b>Teaching Methodology</b>	Lectures, Case Studies, Discussions, Reading Tasks, Writing Exercises, Workshops, Role-Playing, Group Projects, Debates, Storytelling Sessions
<b>Assessment Methods</b>	Seminars, Reports, Exhibits

**Book for Study:**

- Joy, J.L. (in progress). *English for management studies - I*. St. Joseph's College.

**Books for Reference:**

- Chaffey, D. (2019). *Digital business and e-commerce management* (7th ed.). Pearson.
- Guffey, M. E., & Loewy, D. (2016). *Business communication: Process and product* (9th ed.). Cengage
- Nunan, D. (2003). *Practical English language teaching: Listening* (1st ed.). McGraw-Hill.
- Scott, S. (2010). *The art of customer service: A guide to achieving excellent customer service*. McGraw-Hill.
- Vester, M. (2021). *Writing for business: Communication strategies for success* (4th ed.). Routledge.

**Websites and eLearning Sources:**

- Environmental economics: Principles, practices, and FAQs
- [https://www.youtube.com/watch?v=0njo-\\_b6yHw](https://www.youtube.com/watch?v=0njo-_b6yHw)
- Market-based approaches to environmental policy  
<https://www.youtube.com/watch?v=3dBgmgsS6RA>
- <https://www.udemy.com/course/business-communication-for-technical-professionals>
- Green Business: The Path to Zero Carbon Capitalism | Nyleve Henry | TEDxCrenshaw  
<https://www.youtube.com/watch?v=FM6DXMWuNQ8>
- A Disruptive New Model for Corporate Sustainability and ESG | Georgia Elliott-Smith  
<https://www.youtube.com/watch?v=HyDteUfammQ>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
<b>CO1</b>	List techniques and strategies for effective communication in business settings.	<b>K1</b>
<b>CO2</b>	Describe the impact of cultural differences on communication and business practices in a global context.	<b>K2</b>
<b>CO3</b>	Utilize digital communication tools and platforms to deliver business insights and data in a professional manner.	<b>K3</b>
<b>CO4</b>	Analyze business sustainability practices and present findings in a clear, structured report format.	<b>K4</b>
<b>CO5</b>	Critically assess the quality of business writing in sustainability and innovation reports, considering clarity, structure, and impact.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours		Credits
4	25UEN42GE04C		General English – 4: English for Management Studies – 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	3	3	2	3	3	2	3	2	2.6
CO2	3	3	2	3	3	2	3	2	3	2	2.6
CO3	3	2	2	3	3	3	2	2	3	3	2.6
CO4	3	2	3	2	2	2	3	2	3	2	2.4
CO5	2	2	3	2	2	3	2	3	2	3	2.4
Mean Overall Score											2.52 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCO43CC08	Core Course - 8: Financial Management	6	4

Course objectives
To understand the basic concepts of financial management.
To gain knowledge on the accounting treatment of Capital budgeting.
To analyse the degree of risk and return for the investment.
To familiarize the accounting treatment of capital structuring.
To impart the knowledge to evaluate working capital and dividend policy.

#### **UNIT – I Fundamentals of Financial Management and Cost of Capital (18 Hours)**

Nature, Meaning and scope of Financial Management – Functions of Finance - Goals of financial management - Factors affecting financial planning - Time Value of Money-Reasons for time preference of money-the Interest Rate-Compound Interest - Compounding more than once a year. Doubling Period. Cost of Capital - Concept - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital

#### **UNIT – II Capital Structure (18 Hours)**

Capital structure - Meaning, factors affecting capital structure -Capital structure Theories-Net Income Approach-Net Operating Income Approach- Traditional Position- Modigliani and Miller Position. Financial, Operating and Combined Leverage. EBIT –EPS Analysis. Financial Leverage and the shareholder's Return-Combining Financial and Operating Leverages-Financial Leverage and the shareholder's risk.

#### **UNIT – III Working Capital Management (18 Hours)**

Working capital management - Concept of working capital - Liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital.

#### **UNIT – IV Capital Budgeting (18 Hours)**

Capital structure - Meaning, factors affecting capital structure -Capital structure Theories-Net Income Approach-Net Operating Income Approach- Traditional Position- Modigliani and Miller Position. Financial, Operating and Combined Leverage. EBIT –EPS Analysis. Financial Leverage and the shareholder are Return-Combining Financial and Operating Leverages-Financial Leverage and the shareholder's risk.

#### **UNIT – V Dividend Policy (18 Hours)**

Dividend Policy: Dividend Payout Ratio - Stability of Dividend-Legal, contractual and Internal Constraints and Restrictions. Forms of Dividend. Dividend Theory: The Relevance of dividend (Gordon's and Walter's Model), the Irrelevance of Dividend (Miller-Modigliani Hypothesis). Relevance of Dividend Policy under Market Imperfections.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test and Group work Assignment

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. M. Y. Khan and P. K. Jain, Financial Management, Tata McGraw Hill, New Delhi, 2017.

#### **Books for Reference:**

1. Maheshwari S N, Financial Management – Principles and Practice, Sultan Chand and Sons, New Delhi, 2016.
2. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw Hill Education Private Limited, New Delhi, 2017.
3. James C. Van Horne, John M. Wachowicz Jr. Fundamentals of Financial Management, PHI Learning Private Limited, New Delhi, 2016.
4. I. M. Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi, 2018.



**Websites and eLearning Sources:**

1. <https://www.ifad.org/en/w/publications/financial-management-e-learning-course>
2. <https://www.nism.ac.in/e-learning-programs/>
3. [https://onlinecourses.nptel.ac.in/noc21\\_mg06/preview](https://onlinecourses.nptel.ac.in/noc21_mg06/preview)

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe and Explain functions of finance, time value of money and cost of capital	<b>K1</b>
<b>CO2</b>	Compute working capital requirement, and its different components	<b>K2</b>
<b>CO3</b>	Relate theories of capital structure and leverages to finance decisions	<b>K3</b>
<b>CO4</b>	Examine the relevance of Dividend& Capital Structure in business context	<b>K4</b>
<b>CO5</b>	Estimate cost of capital and capital budgets using different methods taking into consideration risk element	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>4</b>	<b>25UCO43CC08</b>		<b>Core Course - 8: Financial Management</b>							<b>6</b>	<b>4</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	1	3	1	3	3	3	1	1	<b>2.2</b>
<b>CO2</b>	3	3	3	3	0	3	3	3	3	0	<b>2.4</b>
<b>CO3</b>	3	3	3	3	0	3	3	3	3	0	<b>2.4</b>
<b>CO4</b>	3	3	3	3	0	3	3	3	3	0	<b>2.4</b>
<b>CO5</b>	3	3	3	3	1	3	3	3	3	1	<b>2.6</b>
<b>Overall Mean Score</b>											<b>2.4</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
4	25UCO43CC09	Core Course - 9: TallyPrime (Internship Embedded Course)	3	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 9 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. Cloud Accounting with TallyPrime: Cloud-based financial management. Automation in TallyPrime: Introduction to AI-powered features for accuracy and efficiency.

#### **UNIT – II Accounting Vouchers and Receivable & Payable Management 9 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. E-Invoicing and Digital Payments: Real-time invoicing and online payment tracking in TallyPrime.

#### **UNIT – III Cost Center & Category, Budgets and Payroll 9 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. TallyPrime for Startups & MSMEs: Customizing financial management for small businesses.

#### **UNIT – IV Inventory Masters and Vouchers and Order Processing 9 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. Inventory Automation: Auto-stock updates and real-time tracking.

#### **UNIT – V TDS, TCS and GST 9 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. Recent GST & TDS Amendments: Updated compliance guidelines.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Field Visit, Internship and Case Analysis
<b>Assessment Method</b>	Written Test, Internship Report Preparation and Viva

### Books for Study:

1. G. John, Tally Primer, A Publication by JITE, St Joseph's College, Trichy.

### Books for Reference:

1. Soumya Ranjan Behera, Learn Tally ERP 9, B.K. Publication Pvt Ltd, Bhubaneswar 2020.
2. Shraddha Singh and Navneet Mehra, Tally ERP 9 – Power of simplicity, V & S Publishers, New Delhi 2020.
3. Tax Sarthi, GST & Taxation in TallyPrime, Notion Press, Chennai, 2020.

### 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/>
6. <https://tallysolutions.com/tally/tallyprime-on-aws-best-cloud-accounting-software/#:~:text=Efficiency%20and%20Productivity,anywhere%2C%20with%20no%20usage%20limits.>
7. <https://tallysolutions.com/technology/empowering-msmes-through-ai/?srsltid=AfmBOorHXQkyzS8dysDVaktEHSKscFEIPf4avL6PI8W5FVzk0zH49ufn>
8. [https://tallysolutions.com/features/inventory-management/?srsltid=AfmBOorS3uV5awoGyTfT7rHD72ZWYDEIK9kxTyeVbyEX7xhZJjCsks\\_S](https://tallysolutions.com/features/inventory-management/?srsltid=AfmBOorS3uV5awoGyTfT7rHD72ZWYDEIK9kxTyeVbyEX7xhZJjCsks_S)

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

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCO43CC09		Core Course - 9: TallyPrime (Internship Embedded Course)							3	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
C01	2	2	3	2	2	3	3	2	1	2	2.2
C02	3	2	2	2	1	2	3	3	2	3	2.3
C03	2	2	3	2	3	2	3	3	3	2	2.5
C04	2	2	3	3	2	3	3	3	3	3	2.7
C05	3	2	3	3	3	3	3	3	3	2	2.8
Overall Mean Score											2.5
											High

<b>Semester</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Hours/ Week</b>	<b>Credits</b>
<b>4</b>	<b>25UCO43CP01</b>	<b>Core Practical – 1: Tally Prime</b>	<b>2</b>	<b>2</b>

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 godowns.
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
4	25UCO43AO02A	Allied Optional - 2: Elements of Statistics	6	4

Course Objectives
To give basic knowledge about Statistics to the students who did not study Statistics at the higher secondary level.
To train the students in the working techniques of various branches of Statistics.
To motivate the students by using the SPSS software for statistical measures.
To train the students in mastering the techniques and tools of Statistics.
To motivate the students to apply the techniques in their major subject.

#### UNIT I (18 Hours)

Measures of central tendency: arithmetic mean, median, mode - computation of individual, discrete and continuous series - Measures of dispersion: standard deviation - coefficient of variation (simple problems & business applications only)

#### UNIT II ((18 Hours)

Measures of Skewness - computation of Karl Pearson's coefficient of skewness - Correlation analysis - types of correlation - Karl Pearson's coefficient of correlation & its calculation - rank correlation coefficient without tie in ranks (simple problems & business applications only)

#### UNIT III (18 Hours)

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - quantity & value indices - Time series analysis - components - method of least squares - fitting a straight-line trend only (simple problems & business applications only)

#### UNIT IV (18 Hours)

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only)

#### UNIT V (18 Hours)

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness

Teaching Methodology	Chalk and Talk method, Problem solving
Assessment Methods	Snap Test, MCQ

#### Books for Study:

- Gupta, S.P. (2021). *Statistical Methods*, (46th Ed.). Sultan Chand & Sons, New Delhi.  
**Unit-I:** Chapter 7 (Vol. I), Pages 7.1-7.10, 7.16-7.23, 7.29-7.37,  
Chapter 8 (Vol. I), Pages 8.15-8.21, 8.25-8.28.  
**Unit-II:** Chapter 9 (Vol. I), Pages 9.1-9.8,  
Chapter 10 (Vol. I) Pages 10.1-10.5, 10.8-10.14, 10.25-10.30  
**Unit-III:** Chapter 13 (Vol. I), Pages 13.1-13.2, 13.8-13.21, 13.22-13.25,  
Chapter 14 (Vol. I), Pages 14.1-14.2, 14.4-14.5, 14.22-14.28.  
**Unit-IV:** Chapter 1 (Vol. II), Pages 1.1-1.4, 1.8-1.13, 1.22-1.29 (only simple problems)
- Gaur, A.S., & Gaur, S.S. (2009). *Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS*, (2nd Ed.). Sage Publications Pvt. Ltd.  
**Unit - V:** Chapter 1, Chapter 2: Sections 2.1-2.3, Chapter 3: Sections 3.1.1, 3.1.2, 3.1.4

#### Books for Reference:

- Krishnan, V. & Pillai, S. (2001). *Statistics for Beginners*. Atlantic Books.
- Huizingh, E. (2007). *Applied Statistics with SPSS*, SAGE Publications Pvt. Ltd.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Acquire knowledge of measures of central tendency, measures of skewness, time series, probability, basic statistical concepts and SPSS.	K1
CO2	Understand concept of averages, correlation, index numbers, addition theorem and multiplication in probability, averages in SPSS.	K2
CO3	Apply measure of dispersion, curve fitting, index number theory to find the solution of real life problems in terms of business.	K3
CO4	Compare measures of central tendency, accuracy of the given data using correlation analysis and analyse Laspeyre's, Paasche's, Bowley's and Fisher's ideal method and research in behavioural sciences by SPSS.	K4
CO5	Evaluate the various measures of central tendency and measures of skewness using SPSS package, different indices and problems based on addition and multiplication theorem.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25UCO43AO02A		Allied Optional - 2: Elements of Statistics							6	4
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	1	2	2	1	2	3	3	3	2	2.1
CO2	2	1	1	2	2	3	2	3	2	3	2.1
CO3	2	3	1	2	1	3	3	3	2	3	2.3
CO4	2	3	1	2	1	3	3	3	2	3	2.3
CO5	1	2	1	2	2	3	2	3	3	3	2.2
Mean Overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCO43AO02B	Allied Optional - 2: Business Statistics	6	4

Course Objectives
To introduce fundamental statistical concepts, including measures of central tendency and dispersion.
To develop analytical skills for understanding correlation, skewness, and association between variables.
To equip students with knowledge of index numbers and their applications in business and economics.
To apply probability concepts in solving real-world and business-related problems.
To familiarize students with SPSS software for statistical analysis and data interpretation.

#### UNIT I (18 Hours)

Measures of central tendency - arithmetic mean, median & mode - correction of incorrect values - Open end classes - median for unequal intervals - quartiles, deciles & percentiles - relation between AM, median & mode - Measures of dispersion - Range - Quartile deviation Mean deviation - standard deviation - relation between QD, MD & SD - coefficient of variation (simple problems & business applications only)

#### UNIT II (18 Hours)

Measures of Skewness - computation of Karl Pearson's & Bowley's co-efficient of skewness Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks - Association of two attributes - types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only)

#### UNIT III (18 Hours)

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test - family budget method - method of least squares - fitting a straight line trend only (simple problems & business applications only)

#### UNIT IV (18 Hours)

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only)

#### UNIT V (18 Hours)

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation – Skewness

Teaching Methodology	chalk and talk, PPT, Problem solving
Assessment Methods	Snap Test, MCQ, Writing assignments

#### Books for Study:

- Gupta, S. P. (2021). *Statistical methods* (46<sup>th</sup> Ed.). Sultan Chand & Sons.  
**Unit-I** Chapter 7 (Vol. I), Pages 7.1 - 7.11, 7.16 - 7.39, Chapter 8 (Vol. I), Pages 8.1-8.21, 8.2 -8.31.  
**Unit-II** Chapter 9 (Vol. I), Pages 9.1-9.12, Chapter 10 (Vol. I), Pages 10.1 -10.5, 10.8 -10.12 10.25- 10.30, Chapter 12 (Vol. I), 12.1 -12.11.  
**Unit-III** Chapter 13 (Vol.I), Pages 13.1 - 13.29, 13.40 - 13.43, Chapter 14 (Vol. I), 14.22-14.29.  
**Unit-IV** Chapter 1 (Vol. II), Pages 1.1 - 1.19, 1.22-1.32
- Gaur, A. S., & Gaur, S. S. (2009). *Statistical methods for practice and research: A guide to data analysis using SPSS* (2<sup>nd</sup> ed.). SAGE Publications.  
**Unit - V** Chapter 1, Chapter 2, (Sections 2.1-2.3), Chapter 3, (Sections 3.1.1 -3.1.4).

#### Books for Reference:

- Sharma, J. K. (2020). *Business statistics*. Vikas Publishing.
- Gupta, S. P., & Gupta, M. P. (2021). *Business statistics*. Sultan Chand & Sons.
- Gupta, S. C., & Kapoor, V. K. (2019). *Fundamentals of business statistics*. Sultan Chand & Sons.
- Arora, P. N., & Arora, S. (2021). *Business statistics and analytics*. S. Chand Publishing.



**Websites and eLearning Sources:**

1. <https://nptel.ac.in/courses/110107114>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K-Level)</b>
	On successful completion of this course, the students will be able to	
<b>CO1</b>	Acquire knowledge of measures of central tendency, measures of skewness, time series, probability, basic statistical concepts, and SPSS.	<b>K1</b>
<b>CO2</b>	Understand the concepts of averages, correlation, index numbers, and probability (addition and multiplication theorems), as well as the use of averages in SPSS	<b>K2</b>
<b>CO3</b>	Apply measures of dispersion, curve fitting, and index number theory to solve real-life business problems.	<b>K3</b>
<b>CO4</b>	Compare different measures of central tendency, assess data accuracy using correlation analysis, and analyze Laspeyre's, Paasche's, Bowley's, and Fisher's ideal index number methods in behavioral research.	<b>K4</b>
<b>CO5</b>	Evaluate various measures of central tendency and skewness using SPSS, interpret different indices, and solve probability problems using the addition and multiplication theorems.	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours</b>	<b>Credits</b>
<b>4</b>	<b>25UCO43AO02B</b>		<b>Allied Optional - 2: Business Statistics</b>							<b>6</b>	<b>4</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	3	1	1	3	2	3	2	3	<b>2.2</b>
<b>CO2</b>	1	2	3	2	3	2	3	2	3	2	<b>2.3</b>
<b>CO3</b>	2	3	2	1	2	3	3	2	2	3	<b>2.3</b>
<b>CO4</b>	1	2	2	2	3	1	3	2	2	3	<b>2.1</b>
<b>CO5</b>	1	2	2	3	1	2	3	2	2	3	<b>2.1</b>
<b>Mean Overall Score</b>											<b>2.2 (High)</b>

Semester	Course Code	Title of the Course	Hours / Week	Credits
4	25UHE44VE04A	Value Education - 4: Social Ethics - 2	2	1

Course Objectives
To understand the significance of natural resources and strive to coexist harmoniously with nature.
To implement strategies for disaster management within the community.
To evaluate the significance and distinctions between science and religion.
To recognize the importance of maintaining a healthy lifestyle.
To utilize counseling techniques to address and resolve individuals' issues.

#### UNIT I: Harmony with Nature

(6 Hours)

What is environment, why should we think of harmony, longing for human well-being, Principles to conserve environmental resources, causes of disharmony, the fruits of harmony with nature, Forest resources, Water resources, Mineral resources, Food resources, Fruits of disharmony, Economic values and growth, Environmental Ethics, Guidelines to live in harmony with nature, Towards life-centered system for better quality of life. Harmony with animal kingdom.

#### UNIT II: Issues Dealing with Science and Religion

(6 Hours)

What is Science, Science and Religion, Social Relevance of Science and Technology, Science and technology for social justice, Difference caused by Science and Technology, Need for indigenous technology, Science, Technology and Innovation Policy of India.

#### UNIT III: Public Health

(6 Hours)

Health related issues, Health Care in India vs Developed Countries, Health and Heredity, Public Health - The Indian Scenario, Objectives of public health in India, Public Health System in India, Failure on the public health front, Role of the central government, Hospitals Services in India, Health and Abortion, Health and Drug Addiction, Drug abuse.

#### UNIT IV: Disaster Management

(6 Hours)

Disaster Management, Types of disaster, plans of disaster management, Technology to manage natural disasters and catastrophes, Disaster Management, Rehabilitation and Reconstruction, Human-induced disaster, First Aid, The importance of First-aid, Disaster Declaration and Response.

#### UNIT V: Counseling for Adolescents

((6 Hours))

High Risk Behaviours, Developmental Changes in Adolescents, Key Issues of the Adolescents, need for Counseling, Nature of Counseling, Counseling Goals, does helping help? The Good and the Bad news. Importance of Career Guidance Counseling.

Teaching Methodology	Power point, Assignment and Group discussion
Assessment Methods	Online Test, Group Discussions, Seminar, Assignment

#### Books for Study:

1. Department of Human Excellence. (2021). *Formation of Youth*, St Joseph's College (Autonomous), Tiruchirappalli.

#### Books for Reference:

1. Albert, D., & Steinberg, L. *Judgment and decision making in adolescence*: Journal of Research on
2. Adolescence, page no: 211-224 (2011).
3. Larry, R. C. (2000). *Disaster Management and Preparedness*, Lewis Publications.
4. Hurlock, E.B. (2001). *Developmental Psychology: A: Life-Span Approach*. (5th Ed.). Tata McGraw-Hill.
5. Sangha., & Kamaljit. (2015). *Ways to Live in Harmony with Nature: Living Sustainably and*
6. *Working with Passion*. Australia, Woods lane Pty Limited.

**Websites and eLearning Sources:**

1. [https://en.wikipedia.org/wiki/Disaster\\_management\\_in\\_India](https://en.wikipedia.org/wiki/Disaster_management_in_India)
2. <https://ndma.gov.in/>
3. <https://talkitover.in/services/child-adolescent-counselling/>
4. <https://www.nipccd.nic.in/schemes/adolescent-guidance-centre-19#gsc.tab=0>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO-Statements</b>	<b>Cognitive Levels (K - Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Know the value of natural recourses and to live in a harmony with nature.	<b>K1</b>
<b>CO2</b>	Apply the plans of disaster management in the society.	<b>K2</b>
<b>CO3</b>	Analyse the importance and differences of science and religion.	<b>K3</b>

<b>Semester</b>	<b>Course Code</b>	<b>Title of the Course</b>									<b>Hours</b>	<b>Credits</b>
<b>4</b>	<b>25UHE44VE04A</b>	<b>Value Education - 4: Social Ethics - 2</b>									<b>2</b>	<b>1</b>
<b>Course Outcome</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>						<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO1</b>	3	3	3	3	2	3	3	2	3	3		<b>2.8</b>
<b>CO2</b>	3	2	2	3	3	2	3	3	2	2		<b>2.5</b>
<b>CO3</b>	2	3	3	3	2	3	3	3	3	3		<b>2.8</b>
<b>Mean Overall Score</b>												<b>2.7 (High)</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UHE44VE04B	Value Education - 4: Religious Doctrine - 2	2	1

Course Objectives	
To explore the rich historical background of the Catholic Church	
To explore and comprehend the Sacraments practiced by the Catholic Church	
To incorporate Christian Prayer into daily routines	
To reflect on personal growth through the lens of Sacraments and Christian Prayer	
To promote unity by embracing universal values from various religions	

**UNIT I** : The Catholic Church (6 Hours)

**UNIT II** : Sacraments of Initiation (6 Hours)

**UNIT III** : Sacraments of Healing & at the Service of Community (6 Hours)

**UNIT IV** : The Christian Prayer (6 Hours)

**UNIT V** : Harmony of Religions (6 Hours)

<b>Teaching Methodology</b>	Power point, assignment, and Group discussion
<b>Assessment Methods</b>	Seminars, Group Discussion, Online Tests, Assignments

#### Books for Study:

1. Department of Human Excellence (2022). Fullness of Life, St Joseph's College (Autonomous), Tiruchirappalli.

#### Books for Reference:

1. (1994). *Compendium: Catechism of the Catholic Church*. Bengaluru: Theological Publications in India. Holy Bible (NRSV).

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Understand the history of the Catholic Church	K1
CO2	Examine and grasp the Sacraments of the Catholic Church	K2
CO3	Apply the Christian Prayer to their everyday life	K3

Semester	Course Code	Title of the Course									Hours	Credits
4	25UHE44VE04B	Value Education - 4: Religious Doctrine - 2									2	1
Course Outcome	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	2	3	2	2	3	3	2.7	
CO2	3	2	2	2	3	3	3	3	2	2	2.5	
CO3	2	2	3	3	2	2	3	3	3	3	2.6	
Mean Overall Score											2.6 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCO44SE02	Skill Enhancement Course – 2: Investment Planning	2	1

Course objectives				
To Define investment planning and explain its goals, objectives, and processes.				
To Analyze the significance of investment planning in achieving wealth creation and financial security.				
To Classify and differentiate financial goals based on short-term, medium-term, and long-term horizons.				
To Apply the concepts of Time Value of Money (TVM) to investment decisions.				
To Formulate a personal investment plan based on individual financial goals and risk tolerance.				

**UNIT – I Introduction to Investment Planning (6 Hours)**

Defining Investment Planning: Goals, Objectives, and Process - Importance of Investment Planning: Wealth Creation, Financial Security - Understanding Financial Goals: Short-term, Medium-term, and Long-term Goals- Time Value of Money – Power of Compounding Rule 69 and 72.

**UNIT – II Investment Products and Market (6 Hours)**

Equity Markets: Stocks, Indices, and Trading- Debt Markets: Bonds, Debentures, and Fixed Income Securities-Mutual Funds- Real Estate- Investing in Property- Commodities: Gold, Silver, and Other Commodities-Banking investment.

**UNIT – III Risk Management in Investment Planning (6 Hours)**

Types of Investment Risks: Market Risk, Credit Risk, Liquidity Risk- Risk Assessment: Identifying and Measuring Risk Tolerance- Risk Mitigation Strategies: Diversification, Hedging. Insurance Planning: Life Insurance, Health Insurance.

**UNIT – IV Tax Planning and Investment Strategies (6 Hours)**

Tax Implications of Investments: Capital Gains, Dividends, Interest Income- Tax-Efficient Investment Strategies: Tax-Advantaged Accounts- Retirement Planning: Pension Plans- IRAs- Estate Planning: Wills, Trusts, and Inheritance- Financial Planning for Specific Life Stages: Early Career, Mid-Career, Retirement.

**UNIT – V Investment Performance Evaluation and Monitoring (6 Hours)**

Measuring Investment Performance: Returns, Benchmarking -Portfolio Monitoring: Tracking and Reviewing Investments- Rebalancing: Adjusting Asset Allocation- Investment Reporting: Communicating Performance to Clients- Ethical Considerations in Investment Planning

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration, Field Visit, Internship and Case Analysis
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

**Books for Study:**

1. "Personal Finance: An Integrated Planning Approach" by Ralph J. Frasca, 13th Edition, 2019, Pearson Education

**Books for Reference:**

1. Prasanna Chandra, "Investment Analysis and Portfolio Management," Tata McGraw Hill, 5th Edition, published in 2017.
2. Bhalla VK, "Investment Management," S. Chand. 11th Edition, published in 2017
3. Donald E. Fischer, Ronald J. Jordan, "Security Analysis and Portfolio Management," Prentice Hall of India.
4. Preeti Singh, "Investment Management," Himalaya Publishers, 21st Edition, published in 2019.
5. Pitabas Mohanty, "Spreadsheet Skills for Finance Professionals," Taxman Publications, 2020 Edition.

**Websites and eLearning Sources:**

1. <https://www.investopedia.com>

2. <https://www.nerdwallet.com>
3. <https://www.morningstar.com>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Recognize the accounting methods and procedures of various forms of business	<b>K 1</b>
<b>CO2</b>	Demonstrate the concepts of Partnership Accounts	<b>K2</b>
<b>CO3</b>	Discuss the accounting practices of Branches and Departmental businesses	<b>K3</b>
<b>CO4</b>	Prepare the financial statements of partnership firm, joint venture companies and hire purchase companies	<b>K4</b>
<b>CO5</b>	Rectify the existing statements of accounts based on the relevant data	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCO44SE02		Skill Enhancement Course – 2: Investment Planning							2	1
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	2	1	3	3	3	3	1	2.4
CO2	3	3	2	2	1	3	3	3	2	1	2.3
CO3	3	3	3	3	2	3	3	3	2	1	2.6
CO4	3	3	3	2	1	3	3	3	2	1	2.4
CO5	3	3	3	2	1	3	3	2	2	1	2.3
Overall Mean Score											2.4
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCO44SL03	Self Learning: Entrepreneurial Development	0	2

Course objectives
To know the meaning and characteristics of entrepreneurship
To identify the various business opportunities
To understand the Process of setting up an enterprise
To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
To develop an understanding of the role of MSME in economic growth

#### UNIT – I Introduction to Entrepreneurship

Entrepreneurship concepts - characteristics – Classification – Role of Entrepreneurship in economic development –Start-ups – Entrepreneurship as a Career – Entrepreneurial Personality - Characteristics of Successful, Entrepreneur – Knowledge and Skills of Entrepreneur.

#### UNIT – II Entrepreneurship Opportunities

Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Innovation – Innovation Methods – Opportunity Recognition – Steps in tapping opportunities –Startup methodologies

#### UNIT – III Project Reports

Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

#### UNIT – IV Financial Institutions

National level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

#### UNIT – V Government Policy

Government Policy for SSIs - tax Incentives and Concessions – Non-tax Concessions –Rehabilitation and Investment Allowances

Teaching Methodology	Journal Review and Creation of Models
Assessment Method	Snap Test, Quiz, Open Book test

#### Books for Study:

1. Anil Kumar, S., ET.al., (2011) *Entrepreneurship Development* New Age, International Publishers, New Delhi.
2. Dr. Sangeetha Sharma 2022 Edition, *Entrepreneurship Development* –Eurospan, publishers

#### Books for Reference:

1. E. Gordon, Dr. k. Natarajan 2019 Edition, *Entrepreneurship Development*-Himalaya Publish house
2. Gupta CB, Dr. Srinivasan N.P 2023 Edition, *Entrepreneurship Development*-Sultan Chand & Sons.
3. Dr. S. Shalini 2023 Edition *Entrepreneurship Development*-MPP Publish house
4. Dr. Anna Maria 2023 Edition *Entrepreneurship Essentials*- Bliven Vibrant Publishers
5. Robert D Hisrig 11<sup>th</sup> Edition 2022, *Entrepreneurship* – MC Grawhill- Publishers

#### Websites and eLearning Sources:

1. <https://entrepreneurs.com>
2. <https://eonetwork.org>
3. <https://www.digitalentrepreneur.com>
4. <https://www.charity.entrepreneurship.com>
5. <https://www.forentrepreneur.com>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe various concepts, features and kinds of entrepreneurship	<b>K1</b>
<b>CO2</b>	Explain the procedures for project drafting and evaluation	<b>K2</b>
<b>CO3</b>	Apply skills to tap various forms of assistances provided by the Government and its nodal agencies	<b>K3</b>
<b>CO4</b>	Analyse the sources and techniques of entrepreneurial ideas	<b>K4</b>
<b>CO5</b>	Evaluate the schemes of various funding agencies from entrepreneurial perspectives	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>4</b>	<b>25UCO44SL03</b>		<b>Self Learning: Entrepreneurial Development</b>							<b>0</b>	<b>2</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	3	3	3	2	2	3	3	2	2	<b>2.5</b>
<b>CO2</b>	3	2	2	3	3	3	2	2	3	2	<b>2.5</b>
<b>CO3</b>	2	3	2	2	2	2	2	3	3	3	<b>2.4</b>
<b>CO4</b>	2	3	3	2	1	2	2	2	3	3	<b>2.3</b>
<b>CO5</b>	3	2	3	2	2	2	3	2	2	3	<b>2.4</b>
<b>Overall Mean Score</b>											<b>2.4</b>
											<b>High</b>



Semester	Course Code	Title of the Course	Hours/ Week	Credits
5	25UCO53CC10	Core Course - 10: Fundamental of Cost Accounting	6	4

Course objectives
To understand the various concepts of cost accounting.
To gain knowledge regarding valuation methods of material.
To familiarize with the different methods of calculating labour cost.
To know the apportionment of Overheads.
To prepare and reconcile Cost accounts.

#### **UNIT – I Introduction of Cost Accounting (18 Hours)**

Definition-Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting -Installation of Costing System - Classification of Costs- Cost Centre- Profit Centre- Preparation of Cost Sheet - Tenders & Quotations.

#### **UNIT – II Material Cost (18 Hours)**

Material Control - Meaning and Objectives - Purchase of Materials - EOQ -Stores Records - Reorder Levels - ABC Analysis - Issue of Materials -Methods of Issue - FIFO - LIFO - Base Stock Method - Specific Price Method - Weighted Average Method.

#### **UNIT – III Labour Cost (18 Hours)**

Direct Labour and Indirect Labour-Time Keeping-Methods and Calculation of Wage Payments-Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle Time-Overtime - Labour Turnover - Meaning, Causes and Measurement.

#### **UNIT – IV Overheads Cost (18 Hours)**

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Apportionment - Primary and Secondary Distribution - Absorption of Overheads - Methods of absorption Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate

#### **UNIT – V Reconciliation between costing and Financial accounting records (18 Hours)**

Cost accounting records- Cost ledgers and control accounts- Reconciliation between costing and financial accounting records-Integration cost accounting and financial accounting records

<b>Teaching Methodology</b>	Chalk &Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	MCQs Test, Snap Test, Problem Solving, Assignment, Seminar, etc

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. Jain, S.P., & Narang, K. L. Cost Accounting. Kalyani Publishers. (5th revised edition), 2024.
2. Reddy, T. S., & Reddy, Y.H.P. Cost Accounting. Margham publications. 2022
3. Maheswari, S.N. Principles of Cost Accounting. Sultan Chand Publications, 2021
4. Khanna, B.S., Pandey, I.M., Ahuja, G.K., &Arora, M. N. Practical Costing. S. Chand &Co. 2019
5. Iyengar, S.P. Cost Accounting. Sultan Chand Publications (11<sup>th</sup> Edition), 2023
6. Alex, K. Cost Accounting. Pearson Education. 2012

#### **Books for Reference:**

1. B. Banerjee. Cost Accounting, (12thEd.). (Latest Ed). Macmillan Publishers.
2. Jawaharlal. Cost Accounting, (4thEd.). (Latest Ed.). Tata-McGraw Publication.
3. Saxena, V.K., & Vashist, C.D. Cost Accounting. Sultan Chand publications.
4. Murthy, A., & Gurusamy, S. Cost Accounting. Vijay Nicole Imprints Pvt. Ltd.
5. Prasad, N.K., & Prasad, V.K. Cost Accounting. Book Syndicate.
6. Tulsian, PC. (2007). Fundamentals of Cost Accounting. Tata McGraw Hill.

**Websites and eLearning Sources:**

1. [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P8\\_Rev\\_Edition\\_Feb\\_24.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_Rev_Edition_Feb_24.pdf)
2. <https://www.icaai.org/post/17759>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>
4. <https://www.accountingtools.com/articles/what-is-cost-accounting.html>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Remember and recall the various concepts of cost accounting	<b>K1</b>
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.	<b>K2</b>
<b>CO3</b>	Analyse the various valuation methods of issue of materials.	<b>K3</b>
<b>CO4</b>	Examine the different methods of calculating labour cost.	<b>K4</b>
<b>CO5</b>	Critically evaluate the apportionment of Overheads.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
5	25UCO53CC10			Core Course - 10: Fundamental of Cost Accounting						6	4
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	3	3	2	3	3	3	2	3	2.8
CO2	3	3	3	3	1	3	3	3	2	1	2.5
CO3	3	3	3	3	2	3	3	3	3	3	2.9
CO4	2	2	3	3	3	3	3	3	3	2	2.7
CO5	2	2	3	3	3	3	3	3	3	1	2.6
Overall Mean Score											2.7
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO53CC11	Core Course - 11: Management Accounting	6	4

Course objectives
To understand basics management accounting
To know the aspects of Financial Statement Analysis
To familiarize with cash flow analysis
To learn about budgetary control
To gain insights into marginal costing.

**UNIT – I Introduction to Management Accounting (18 Hours)**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

**UNIT – II Ratio Analysis (18 Hours)**

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

**UNIT – III Cash flow statement (18 Hours)**

Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities

**UNIT – IV Budget and Budgetary Control (18 Hours)**

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

**UNIT – V Marginal Costing and Decision Making (18 Hours)**

Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 20% & Problem 80%**

**Books for Study:**

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. T.S. Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai
3. S. N. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
4. Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.

**Books for Reference:**

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

**Websites and eLearning Sources:**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of the course the student will be able to	
<b>CO1</b>	Remember and recall basics in management accounting	<b>K1</b>
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	<b>K2</b>
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	<b>K3</b>
<b>CO4</b>	Evaluate techniques of budgetary control	<b>K4</b>
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
5	25UCO53CC11			Core Course - 11: Management Accounting						6	4
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	3	2	2	3	3	2	2	3	2	2.4
CO2	3	3	3	2	2	3	3	2	3	2	2.5
CO3	2	2	2	3	2	3	3	2	3	3	2.6
CO4	2	2	3	3	3	3	2	3	2	1	2.5
CO5	2	2	2	3	2	3	3	2	2	2	2.3
Overall Mean Score											2.4
											High

Semester	Course Code	Title of the Course	Hours/ Week	Credits
5	25UCO53CC12	Core Course - 12: Excel for Business Intelligence	4	2

Course objectives
To familiarize with formatting options in Excel
To construct formulas in Excel for financial calculations
To apply financial and statistical functions for the management of finance.
To use formulas and functions for Business data analysis.
To develop financial and investment models using macros in Excel

#### **UNIT – I      Formatting and Validation options for Excel      (12 Hours)**

MS Excel Introduction-Interface-Selecting Columns & Rows, Changing ColumnWidth& Row Height-Auto fitting Columns & Rows - Hiding/Un-hiding Columns & Rows - Inserting& Deleting Columns & Rows - Cell address of a cell, Components of a cell - Format, value, formula, Use of paste and paste special-cell styles- Data types- Data Validation - Name managers- Conditional formatting- Auto fill-Format Painter

#### **UNIT – II      Formulas and functions for Business Intelligence      (12 Hours)**

Excel Formula Basics - Constituents of Excel Formula, Operators in Formula - arithmetical - logical, Entering Formula, Editing Formula, Absolute/Relative Cell References, Copying/Pasting Formula – Formula Auditing and Debugging- Math Functions for Business: ROUND, SUM, SUMIF, SUMIFS, SUM PRODUCT - POWER and SQRT.

Depreciation Functions: DB, DDB, VDB, SLN, SYD, AMORLINC- Designing Depreciation calculators using formulas and functions, Interest, Time value of money and cost of capital calculators using formulas and functions: Time Value Functions: PV, FV, FVSCCHEDULE; Capital Budgeting Functions: NET PRESENT VALUE (NPV, XNPV) - INTERNAL RATE OF RETURN (IRR, MIRR, XIRR);

#### **UNIT – III      Financial Functions for Interest, loan, bonds, billsetc.      (12 Hours)**

Loan and Interest Functions: PMT, NPER, INTRATE, IPMT, ISPMT, PPMT, DURATION, EFFECT, NOMINAL, CUMIPMT, CUMPRINC, RATE, RECEIVED, RRI,

Bonds andTbills Related Functions: - COUPDAYBS, COUPDAYS, COUPDAYSSNC, COUPNCD, COUPNUM, COUPPCD, ODDFPRICE, ODDFYIELD, ODDLPRICE, ODDLyield, TBILLEQ, TBILLPRICE, TBILLYIELD

What if Analysis tools: Scenario Manager, Goal Seek and Data table

#### **UNIT – IV      Statistical Functions for Risk and Return management      (12 Hours)**

Average functions: (AVERAGE, AVERAGEIF, AVERAGEIFS) – Standard deviation functions (STDDEV.P, STDEV.S, STDEVA, STDEVPA, STDEVP, DSTDEV, DSTDEVP) Variance functions (VARP, VARS, VARA, VARPA, VAR, VARP, DVAR, DVARP)–Correlation function: Correl - Covariance functions (COVARIANCE.P, COVARIANCE.S, COVAR)

Trend analysis and forecasting functions (FORECAST.ETS, FORECAST.ETS.CONFINT, FORECAST.ETS.SEASONALITY, FORECAST.ETS.STAT, FORECAST.LINEAR, TREND) – Construction of portfolios in Excel – Applying CAPM through Excel

#### **UNIT – V      Reference functions and Macros for Business Data and Financial statement analysis      (12 Hours)**

Lookup and reference functions: Hlookup (), lookup (), Hlookup (), Search (), Index (), Find () and Match (). Macros for Financial Modeling: Excel Macros – Macros Recording – Macro Hot keys – Running Macros -Dynamic Macros – Functions and Formulas in Macros – working with files – Macros for Financial statements and analysis.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Journal Review and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Books for Study:**

1. Ramirez Adam (2019,) Excel Formulas and Functions Step-by-Step guide with examples, Caprioru.
2. Suraj Kumar Lohani (2023), Excel for Finance and Accounting, BPB publications.

**Books for Reference:**

1. Lokesh Lalwani, Excel 2019 All-in-One: Master the new features of Excel 2019/ Office 365, BPB Publications, 2019.
2. Naveen Mishra, Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel, Penman Books, 2019.
3. Timothy R. Mayes, Financial Analysis with Microsoft Excel, Cengage India Private Limited; Seventh edition, 2017.

**Websites and eLearning Sources:**

1. <https://support.microsoft.com/en-us/excel>
2. <https://www.w3schools.com/excel/>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Familiarize with formatting options in Excel	<b>K1</b>
<b>CO2</b>	Construct formulas in Excel for financial calculations	<b>K2</b>
<b>CO3</b>	Apply financial and statistical functions for the management of finance.	<b>K3</b>
<b>CO4</b>	Use formulas and functions for Business data analysis.	<b>K4</b>
<b>CO5</b>	Develop financial and investment models using macros in Excel	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>5</b>	<b>25UCO53CC12</b>		<b>Core Course - 12: Excel for Business Intelligence</b>							<b>4</b>	<b>2</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	2	3	3	3	3	3	2	2	<b>2.7</b>
<b>CO2</b>	2	2	2	3	3	2	2	2	2	2	<b>2.2</b>
<b>CO3</b>	3	3	2	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO4</b>	3	3	2	2	3	2	3	2	2	2	<b>2.4</b>
<b>CO5</b>	3	3	1	3	3	2	3	3	2	2	<b>2.5</b>
<b>Overall Mean Score</b>											<b>2.5</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours / Week	Credits
5	25UCO53CP02	Core Practical – 2: Excel for Business Intelligence	2	1

**Exercises:**

1. Data Validation Exercises.
2. Conditional Formatting Exercises
3. Simple interest and compound Interest calculations using formulas
4. Calculation of Depreciation using formulas and functions.
5. Preparation of Loan Amortization Schedule
6. Payroll preparation
7. Future value and present value calculators
8. Risk and Return analysis
9. Capital Asset Pricing Model
10. Application of Goal Seek
11. Preparation of data tables
12. Analysis through Scenario Manager
13. Extraction of charts
14. Business Analysis modeling through simple macros

Semester	Course Code	Title of the Course	Hours/ Week	Credits
5	25UCO53ES01A	Discipline Specific Elective - 1: Advanced Financial Management	4	3

Course objectives				
To understand the basic concepts and advanced knowledge of financial management.				
To gain knowledge on the accounting treatment of Financial Statement Analysis and Planning.				
To analyze the degree of risk and return for the investment with CAPM.				
To familiarize the accounting treatment of corporate restructuring.				
To impart the knowledge to evaluate investment decisions in Mergers and Acquisitions, Takeovers, Lease and Hire Purchase				

#### **UNIT – I Time value of Money (12 Hours)**

Finance Functions - Time value of money. Future Value: Future value of a single cash flow, Future value of an Annuity. Present Value: Present value of a single cash flow, Present value of Annuity, Capital Recovery and Loan Amortization, Present value of perpetuity, Present value of an Uneven Cash Flows, Present value of Growing Annuity, Present value of growing Perpetuities. Value of an Annuity Due.

#### **UNIT – II Cash, Receivable and Inventory Management (12 Hours)**

Cash Management: Meaning, objectives and importance – Cash cycle – Minimum operating cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and objectives – EOQ with price breaks – ABC Analysis.

#### **UNIT – III Risk and Return (12 Hours)**

Risk and Return - Return on a single asset- Risk of rates of return -Variance and Standard Deviation- Historical Capital Market Return-Expected Return and Risk. Portfolio Return - two asset case- Portfolio Risk and Return Analysis-Efficient Portfolio and Mean Variance Criterion -Combining a Risk-free asset and a risky asset. Capital Asset Pricing Model (CAPM)-implication and relevance of CAPM- Limitation of CAPM. The Arbitrage Pricing Theory.

#### **UNIT – IV Corporate Restructuring (12 Hours)**

Corporate Restructuring - Types of Business Combinations - Merger/Amalgamation Acquisition- Types of Mergers-Motives and Benefits of Economics of Mergers and acquisitions- Valuation under Mergers and acquisitions -Steps involved in Mergers and acquisitions-Tender Offer and Hostile Takeover- Corporate Strategy and Acquisitions- Accounting for Mergers and acquisitions. Regulations of Mergers and Takeovers in India. Challenges in Corporate Restructure – Financial Evaluation of Corporate Restructuring proposals.

#### **UNIT – V Leasing and Hire purchase (12 Hours)**

Leasing, Hire Purchase and Project Finance-Types of Lease Arrangements-Mechanics of Leasing- Financial evaluation of a Lease-Other Considerations. Hire Purchase.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. Pandey, I. M. (2018). Financial Management, Vikas Publishing House Pvt Ltd.

#### **Books for Reference:**

1. Khan, M.Y., & Jain, P. K. (2017). Financial Management. Tata McGraw Hill.
2. James, C. V. H., & John, M. W. Jr. (2016). Fundamentals of Financial Management. PHI Learning Private Limited.
3. Bose C. (2017). Fundamentals of financial Management. PHI Learning Private Limited.



**Websites and eLearning Sources:**

1. <https://www.iibf.org.in/ELearning.asp>
2. <https://www.icaai.org/post/19157>
3. [https://www.indigolearn.com/course/Advanced-Financial-Management-AFM-CA-Final/kfbzgz?srsltid=AfmBOooB1xRkHGM-SLevJ8g3V3V1b24Ej-s-VgrxI81-\\_Nzm2cY1U5IE](https://www.indigolearn.com/course/Advanced-Financial-Management-AFM-CA-Final/kfbzgz?srsltid=AfmBOooB1xRkHGM-SLevJ8g3V3V1b24Ej-s-VgrxI81-_Nzm2cY1U5IE)

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe and explain the functions of finance, time value of money, Financial Statements and the relationship between risk and return.	<b>K1</b>
<b>CO2</b>	Compare and contrast financial statements.	<b>K2</b>
<b>CO3</b>	Examine and explain the concepts of corporate restructuring.	<b>K3</b>
<b>CO4</b>	Calculate present and future value of money, return on a single and portfolio of Assets.	<b>K4</b>
<b>CO5</b>	Analyse Mergers and Acquisitions, Takeovers, Lease and Hire Purchase.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
5	25UCO53ES01A			Discipline Specific Elective - 1: Advanced Financial Management						4	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	3	3	2	3	3	3	2	3	2.8
CO2	3	3	3	3	1	3	3	3	2	1	2.5
CO3	3	3	3	3	2	3	3	3	3	3	2.9
CO4	2	2	3	3	3	3	3	3	3	2	2.7
CO5	2	2	3	3	3	3	3	3	3	1	2.6
Overall Mean Score											2.7
											High

Semester	Course Code	Title of the Course	Hours/Weeks	Credits
5	25UCO53ES01B	Discipline Specific Elective - 1: Human Resource Management	4	3

Course objectives
To familiarize the students with the theoretical concepts of HRM
To Make the students to understand the importance of optimum utilization of available human resources in the organization
To Highlight the ways and means for recruitment and Induction process
To give clear insight regarding training and development Programme
To impart knowledge about employee motivation and workforce empowerment

#### **UNIT – I Introduction to Human Resource Management (12 Hours)**

Introduction to Human Resource Management: Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices. Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP. Job Analysis and Design: Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

#### **UNIT – II Recruitment, Selection and Induction (12 Hours)**

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment. Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection. Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning.

#### **UNIT – III Training and Development (12 Hours)**

Training and Development: Employee Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training - Management Development - Concepts and Significance - Types of Management Development Programmes –*Case Studies*

#### **UNIT – IV Compensation Administration and Performance Appraisal (12 Hours)**

Compensation Administration & Performance Appraisal: Compensation Administration: Introduction, Nature and Significance, Methods of Compensation Determination - Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal

#### **UNIT – V Employee Relations and Empowerment (12 Hours)**

Employee Relations & Empowerment: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counseling. Employee Empowerment: Introduction, Concept of Employee Empowerment, Process of Empowerment, Empowerment in Indian Scenario, Empowerment in Global Scenario. International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM – Recent Trends in HRM - *Case Studies*.

<b>Teaching Methodology</b>	Chalk &Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Pravin Durai, Human Resource Management, Pearson Education, New Delhi, 2020.

#### **Books for Reference:**

1. Mamoria C.B. &Gankar S.V, Human Resource Management, Himalaya Publishing House New Delhi, 2016.
2. Monappa A and Saiyadain M, Personnel management, Mc-Graw Hill Education, New Delhi, 2017
3. DeCenzo, D.A. & Robbins, S.P, Fundamentals of Human Resource Management, John Wiley and Sons, New Delhi, 2017

**Websites and eLearning Sources:**

1. [https://onlinecourses.swayam2.ac.in/cec21\\_mg06/preview](https://onlinecourses.swayam2.ac.in/cec21_mg06/preview)
2. [https://onlinecourses.nptel.ac.in/noc20\\_hs48/preview](https://onlinecourses.nptel.ac.in/noc20_hs48/preview)
3. [https://onlinecourses.nptel.ac.in/noc25\\_mg05/preview](https://onlinecourses.nptel.ac.in/noc25_mg05/preview)
4. <https://www.careers360.com/courses-certifications/swayam-human-resource-management-courses-brp-org>
5. [https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/240](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/240)

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO - Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the principles and practices of Human resource management.	<b>K1</b>
<b>CO2</b>	Explain the features of Job evaluation techniques, compensation policies and procedures.	<b>K2</b>
<b>CO3</b>	Illustrate various methods of recruitment, training and development.	<b>K3</b>
<b>CO4</b>	Analyze the factors influencing employee relations and grievance handling mechanisms	<b>K4</b>
<b>CO5</b>	Recognize the Employee empowerment in Indian and Global Scenario.	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Weeks</b>	<b>Credits</b>
<b>5</b>	<b>25UCO53ES01B</b>		<b>Discipline Specific Elective – 1: Human Resource Management</b>							<b>4</b>	<b>3</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	3	2	3	3	2	3	3	2	<b>2.7</b>
<b>CO2</b>	3	3	3	2	2	3	3	3	2	2	<b>2.6</b>
<b>CO3</b>	3	3	3	3	2	3	3	2	3	3	<b>2.8</b>
<b>CO4</b>	3	3	2	3	2	3	3	2	2	2	<b>2.5</b>
<b>CO5</b>	3	3	3	2	2	3	3	3	2	3	<b>2.7</b>
<b>Overall Mean Score</b>											<b>2.5</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO53ES01C	Discipline Specific Elective – 1: Consumer Behaviour and Marketing Research	4	3

Course objectives				
To Understand the concept of consumer behaviour.				
To gain knowledge about the marketing strategy.				
To create awareness of the theories of motivation, Personality and perception as applied in consumer behaviour.				
To learn the methods of market innovation.				
To analyze the current trends in consumer behaviour.				

#### **UNIT – I Introduction of Consumer Behaviour (12 Hours)**

Consumer Behavior - Concept and Implications; Integration of consumer behaviour in the marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making. Role, Class and influences on consumer behaviour,

#### **UNIT – II Consumer Behaviour and Market Segmentation (12 Hours)**

Consumer Behaviour and Marketing Strategy - Key Determinants Providing Customer Value and Retention; Market segmentation: Concept, Bases and Significance; How market segmentation operates; Criteria for effective targeting of market segments; Target Marketing strategies.

#### **UNIT – III Consumer Motivation and Perception (12 Hours)**

Consumer Motivation -Dynamics of Motivation, type and systems of needs; Personality and theories of personality (relevant to marketing); Consumer diversity; Self and self-image; Consumer Perception; Dynamics of perception and consumer imagery; Consumer Learning; Behavioural and cognitive learning theories; Consumer Attitude; Attitude formation and behaviour; Communication and consumer behaviour.

#### **UNIT – IV New Product Innovations (12 Hours)**

Consumer Influence and Market Innovations- Consumer Opinion and its influence on product launch and innovation. New consumers; Managing Consumer Dynamics; Consumer decision making and beyond; Consumer Satisfaction and Dissatisfaction: Mechanism; Managing Post-purchase behaviour.

#### **UNIT – V Marketing Research (12 Hours)**

Marketing Research-Role of Marketing Research, Marketing intelligence Vs Marketing Research, Applications of Marketing Research, Type of Marketing research - concept research, product research, pricing research, distribution research, advertising research. Who does the marketing research, when to do marketing research and limitations of marketing research. – Recent trends and developments in OB

<b>Teaching Methodology</b>	Chalk &Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Schiffman, L.G. and Kanuk, L.L., Consumer Behavior, Prentice Hall, New Delhi, 2017

#### **Books for Reference:**

1. Loudon, D.L. and Bitta, A.J.D. Consumer Behaviour Concepts and Applications, TMH Publications, New Delhi, 2015.
2. Solomon, Michael R, Consumer Behaviour, Prentice Hall, New Delhi, 2013.

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

1. [https://onlinecourses.nptel.ac.in/noc22\\_mg47/preview](https://onlinecourses.nptel.ac.in/noc22_mg47/preview)
2. [https://onlinecourses.nptel.ac.in/noc24\\_mg134/preview](https://onlinecourses.nptel.ac.in/noc24_mg134/preview)
3. [https://onlinecourses.swayam2.ac.in/cec25\\_mg10/preview](https://onlinecourses.swayam2.ac.in/cec25_mg10/preview)
4. [https://onlinecourses.swayam2.ac.in/imb24\\_mg124/preview](https://onlinecourses.swayam2.ac.in/imb24_mg124/preview)
5. <https://nptel.ac.in/courses/110105029>
6. <https://archive.nptel.ac.in/courses/110/105/110105074/>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the application of theories on consumer behavioral marketing	<b>K1</b>
<b>CO2</b>	Examine and discuss the factors which influence consumer behavior	<b>K2</b>
<b>CO3</b>	Apply appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situation	<b>K3</b>
<b>CO4</b>	Analyze the internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make	<b>K4</b>
<b>CO5</b>	Evaluate a research report on consumer behaviour within a specific context.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCO53ES01C		Discipline Specific Elective – 1: Consumer Behaviour and Marketing Research							4	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	2	1	2	2	3	2	1	2	2	2.0
CO2	3	3	3	2	2	2	3	3	2	1	2.4
CO3	3	3	3	2	1	2	3	3	2	1	2.3
CO4	3	3	3	2	2	3	3	3	2	1	2.5
CO5	3	3	2	2	2	3	3	2	2	2	2.4
Overall Mean Score											2.3
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO53ES02A	Discipline Specific Elective - 2: Financial Technology (FINTECH)	4	3

Course objectives				
To understand the key concepts and technologies in financial technology				
To know the functions of ecosystem of FinTech and its major players.				
To observe influence of innovative applications in financial technology				
To understand regulatory frameworks for FinTech				
To know the usages of FinTech applications in global perspective.				

#### **UNIT – I Introduction to FinTech (12 Hours)**

The history of FinTech and its evolution over time- Changing Payment Landscape- Defining FinTech and its impact on the financial industry- FinTech products and services- FinTech and its key characteristics - The role of technology and innovation in the FinTech

#### **UNIT – II The FinTech Ecosystem (12 Hours)**

Various players in the FinTech ecosystem- roles and responsibilities of each player in the FinTech ecosystem. The importance of collaboration and partnerships in the FinTech ecosystem- Types of FinTech products and services- The benefits of FinTech Products-Challenges of FinTech

#### **UNIT – III FinTech Infrastructure (12 Hours)**

Blockchain- cryptocurrencies and digital identity-Artificial Intelligence (AI)- How AI is used in FinTech, including in fraud detection and risk management- Cloud Computing in FinTech - Data in FinTech- Data in FinTech-Payment Systems- various players involved in payment systems

#### **UNIT – IV FinTech Regulatory System (12 Hours)**

The role of regulators in overseeing the FinTech industry- The various regulatory frameworks- Regulations regarding banking, securities, and consumer protection- Role of Central Banks- Securities Regulation in FinTech- Global Regulatory Trends in FinTech

#### **UNIT – V FinTech Around the World (12 Hours)**

The state of the FinTech industry- The key players and subsectors of FinTech markets, including mobile banking, remittances, and microfinance- The regulatory and market conditions for the development of FinTech-Ethical and social considerations related to financial inclusion, data privacy, and social impact.

<b>Teaching Methodology</b>	Chalk &Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Gupta, Pranay, and T. Mandy Tham., Fintech: the new DNA of financial services, Walter de Gruyter GmbH & Co KG.

#### **Books for Reference:**

1. Bril, Herman, Georg Kell, and Andreas Rasche, eds., Sustainability, technology, and finance: Rethinking how markets integrate ESG, Taylor & Francis.
2. Amalia, Fitri., The fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. Journal of Indonesian Economy and Business.
3. Mention, Anne-laure, and Dimitrios G. Salampasis, eds., Transformation Dynamics in FinTech: An Open Innovation Ecosystem Outlook, World Scientific.
4. Shrier, David L., and Alex Pentland, eds., Global Fintech: Financial Innovation in the Connected World, MIT Press.

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

1. <https://courses.cfte.education/>
2. <https://www.coursera.org/specializations/wharton-fintech>
3. <https://courses.cfte.education/online-fintech-masterclass-learn-fintech-for-free/>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Develop an understanding of fundamentals of fin-tech products and services.	<b>K1</b>
<b>CO2</b>	Understand the different types players in fin-tech ecosystem	<b>K2</b>
<b>CO3</b>	Obtain in-depth knowledge about impact of AI in Fin-tech infrastructure.	<b>K3</b>
<b>CO4</b>	Comprehend knowledge about fin-tech regulatory system and role of banks to oversee Fin-tech industry.	<b>K4</b>
<b>CO5</b>	Understand fin-tech industry process in global perspective	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>5</b>	<b>25UCO53ES02A</b>		<b>Discipline Specific Elective - 2: Financial Technology (FINTECH)</b>							<b>4</b>	<b>3</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	2	2	2	2	3	3	2	2	3	<b>2.3</b>
<b>CO2</b>	2	2	3	2	3	3	3	2	2	3	<b>2.5</b>
<b>CO3</b>	2	2	3	2	2	3	3	2	2	3	<b>2.4</b>
<b>CO4</b>	2	2	2	3	3	3	3	2	2	3	<b>2.5</b>
<b>CO5</b>	2	2	3	2	2	3	3	2	2	3	<b>2.4</b>
<b>Overall Mean Score</b>											<b>2.4</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
5	25UCO53ES02B	Discipline Specific Elective - 2: Labour Laws	4	3

Course objectives				
To make the students understand about the Judicial setup existing in the country				
To learn the laws relating to working conditions				
To learn the laws relating to the Social Security				
To know about the laws relating to wages and bonus.				
To understand the laws needed for specific industry				

#### **UNIT – I Introduction of Labour Law (12 Hours)**

Introduction of Labour law – Its scope and object – Regulation of labour in the interest of employees – The evolution of labour laws–Common law and Labour legislation in India – Its special features.

#### **UNIT – II Factories Act and Workman’s Compensation Act (12 Hours)**

Factories Act, 1948: Definitions – Health – Safety – Welfare –Working hours of women and young children - Annual leave with wages – Penalties. Workman’s Compensation Act, 1926: Defenses available to employers before passing of the Act – Rules - Defences available to employers – Amount of compensation – Occupational diseases.

#### **UNIT – III Payment of Wages Act (12 Hours)**

The Payment of Wages Act, 1936: Definitions- Rules for payment of wages- Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties- Payment of Minimum Wages Act – provisions. Wage code 2020.

#### **UNIT – IV Contact of Labour (Regulation and Abolition) Act and Trade Union Act (12 Hours)**

The Contract Labour (Regulation and Abolition) Act, 1970 - Registration of Establishments Employing Contract Labour - Licensing of Contractors - Welfare and Health of Contract Labour. The Trade Union Act, 1926: Definition - Registration of trade Unions - Funds of trade union - rights and liabilities of registered trade union - Recognition of Trade Unions – Penalties- recent amendments

#### **UNIT – V Industrial Dispute Act (12 Hours)**

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition - Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock outs - Layoff - Retrenchment – Special provisions - Unfair labour practices- Recent amendments and developments.

<b>Teaching Methodology</b>	Chalk &Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. S N Mishra (2018), Labour & Industrial Laws, Central Law Publishers, Uttar Pradesh
2. P Gupta (2020), Vijay Gupta, Industrial and Labour Laws, SBPD Publishers, Uttar Pradesh

#### **Books for Reference:**

1. P K Padhi (2019), Labour and Industrial Laws, PHI Learning Private Limited, New Delhi
2. Taxmann (2020), Labour Laws, Taxmann Publications, New Delhi

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

1. <https://vvnli.gov.in/en/course/online-training-programme-fundamentals-labour-laws-trade-union-leaders-and-ngos-north-eastern>
2. [https://onlinecourses.nptel.ac.in/noc24\\_mg104/preview](https://onlinecourses.nptel.ac.in/noc24_mg104/preview)
3. [https://www.icsi.edu/media/webmodules/Labour\\_Laws&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws&_Practice.pdf)



Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Enumerate the basic principles, rules and Institutions regulating work relationship in India	K1
CO2	Explain factories act, workman's Compensation act and Payment of wages act in the context of labour relationship	K2
CO3	Analyse and apply contract labour act and trade Union act to prevent and settle industrial disputes	K3
CO4	Apply appropriate provisions of Industrial dispute act to deal with Labour problems	K4
CO5	Investigate and Act on unfair labour practices	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCO53ES02B		Discipline Specific Elective - 2: Labour Laws							4	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	3	2	1	2	1	2	1	1	1.9
CO2	3	2	2	3	2	2	3	2	2	2	2.3
CO3	3	3	3	2	1	2	2	2	1	2	2.1
CO4	3	3	3	2	2	2	3	2	2	2	2.4
CO5	3	3	3	3	2	2	2	3	1	2	2.4
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO53ES02C	Discipline Specific Elective - 2: Advertisement and Sales Promotion	4	3

Course objectives
To Enable the students to know about the role and impact of Advertisement in economy, culture and Society.
To understand the process of Advertising.
To know the types of Media Advertising.
To enable the learners to update with various types of sales promotion tools and techniques.
To learn the qualities of successful sales person.

#### **UNIT – I Introduction to Advertisement (12 Hours)**

Introduction to Advertisement: Features, Significance, Objectives, Classifications, Pros and Cons - Role and Impact of Advertisement in Economy, Culture and Society – Ethical Issues in Advertisement - Role of Ad Agencies – PESTLE Analysis in Advertising – Careers in Advertising – New Trends in Advertising

#### **UNIT – II Advertising Process (12 Hours)**

Advertising Process, Strategy and Trends - Advertising process- Target Audience Selection- Audience Perception- Advertising budget- Execution and Performance- Advertising strategy- AIDAS Model & Hierarchy of Effects Model; DAGMAR Approach; - Emerging Trends in Advertising - Digital Advertising - Ethical practices in Advertising.

#### **UNIT – III Advertising Media (12 Hours)**

Advertising Media and Institutional Framework - Advertising Media - Role of Media - Criteria for selection of apt Media-Media Scheduling- Appeals in advertising- Types of Media advertising- Role of AI in Social Media Marketing- Data Driven Advertising - Role of Advertising Standards Council of India (ASCI) - International Advertising regulations.

#### **UNIT – IV Sales Promotion (12 Hours)**

Sales Promotion: Scope; Functions; Importance - Sales Promotion Tools - Online sales Promotion - Integration of Sales promotion with Advertising - Public Relations - Decisions - CRM - Planning and Organising Promotion Campaign

#### **UNIT – V Personal Selling and Salesmanship (12 Hours)**

Personal Selling and Salesmanship - Personal Selling - Nature, Characteristics, Process - Personal Selling Strategies - Social Selling; Value based selling - Salesmanship - Sales force Management - E-Sales Training-Essential skills required in professionalising salesmanship-Qualities of successful sales person - Evaluation and rewarding Sales personnel - Case studies

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Kotler, P. (2018). Principles of Marketing. Pearson Education Publication.

#### **Books for Reference:**

1. Kotler, P. et al. (2013). Marketing Management. Pearson Education.
2. Rathore, B. S. (2016). Advertising Management. Himalaya Publishing House.
3. Mohan, M. (2017). Advertising Management. Tata McGraw Hill Publishing Co. Ltd.
4. Pillai, R. S. N., & Bhagavathi. (2010). Modern Marketing. S. Chand & Co. Ltd.
5. Saravanavel, P. (2013). Advertisement and Salesmanship. Margham Publications.

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

1. [https://onlinecourses.swayam2.ac.in/imb25\\_mg61/preview](https://onlinecourses.swayam2.ac.in/imb25_mg61/preview)
2. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/Marketing/AdvertisingandSalesPromotion.pdf>
3. Advertising and Sales Promotion.pdf

4. [https://sde.uoc.ac.in/sites/default/files/sde\\_videos/SLM-BBA-%20ADVERTISING%20AND%20SALES%20PROMOTION.pdf](https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-BBA-%20ADVERTISING%20AND%20SALES%20PROMOTION.pdf)

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the concepts and elements of Advertisement, Sales promotion and Personal selling.	<b>K1</b>
<b>CO2</b>	Identify strategies, process and models of Advertisement.	<b>K2</b>
<b>CO3</b>	Discuss the emerging trends, types and legal regulations in Advertising.	<b>K3</b>
<b>CO4</b>	Demonstrate the skills and qualities required in Personal selling.	<b>K4</b>
<b>CO5</b>	Analyze the Sales promotion tools and techniques.	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>5</b>	<b>25UCO53ES02C</b>		<b>Discipline Specific Elective - 2:</b> Advertisement and Sales Promotion							<b>4</b>	<b>3</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	1	3	2	3	2	2	3	2	<b>2.3</b>
<b>CO2</b>	3	2	2	2	2	3	2	2	2	3	<b>2.3</b>
<b>CO3</b>	2	3	2	2	3	3	2	2	3	2	<b>2.4</b>
<b>CO4</b>	3	2	3	2	2	3	2	2	2	2	<b>2.3</b>
<b>CO5</b>	3	3	3	2	2	3	2	2	2	3	<b>2.5</b>
<b>Overall Mean Score</b>											<b>2.4</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO54OE01A	Open Elective - 1 (WS): Goods and Service Tax	4	2

Course objectives
To provide basic knowledge of GST
To know about levy and collection of GSTS in India
To study on concept of GST
To learn Input Credit system in GST
To depth knowledge on GST filing and returns

#### **UNIT – I Introduction of GST (12 Hours)**

Meaning of GST - Need for GST - Dual GST Model – Definitions - Section 2(13) Audit - Section 2(17) Business - Section 2(31) Consideration - Section 2(45) Electronic Commerce Operator - Section 2(52) Goods - Section 2(56) India - Section 2(78) Nontaxable Supply - Section 2(84) Person - Section 2(90) Principal Supply - Section 2(93) Recipient - Section 2(98) Reverse charge - Section 2(102) Services - Section 2(105) Supplier - Section 2(107) Taxable Person - Section 2(108) Taxable Supply - Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act - Goods and Services Tax Council (GST Council) - Goods & Services Tax Network (GSTN)

#### **UNIT – II Registration under GST Law (12 Hours)**

Registration under GST Law - Persons liable for Registration - Persons not liable for Registration - Compulsory Registration - Persons not liable for Registration - Procedure for Registration - Amendment of Registration - Cancellation of Registration - Revocation of cancellation of Registration

#### **UNIT – III Levy and Collection of Tax (12 Hours)**

Levy and Collection of Tax - Charge of GST – Inter - State supply and Intra - State supply - Levy and Collection GST - Illustrative list of Rates for Goods and Services - Composition levy (Section 10 of CGST Act) - Negative list of GST - Power to Grant Exemption - Exemptions under GST –Goods and Services - Provisions applicable related to Supply of Services- Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services

#### **UNIT – IV Concept of Supply (12 Hours)**

Concept of Supply (Section 7 of CGST Act) - Taxable event under GST - Place of Supply (Section 10 and Section 12 of IGST Act)- Time of Supply (Section 12 and Section 13 of CGST Act) - Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods).

#### **UNIT – V Input Tax Credit and Payment of Tax (12 Hours)**

Input Tax Credit & Payment of Tax - Eligibility for taking Input Tax Credit - Input Tax - Credit in Special Circumstances - Computation of Tax Liability - Payment of Tax (Section 49 and Section 50 of CGST Act) – GST Returns and Types

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Datey V S, GST Laws and Practice with Customs and Foreign Tax Practice, Taxman Publications, New Delhi, 2020.

#### **Books for Reference:**

1. Dr. Vinod K. Singhania & Monica Singhania (Latest Edition), Students 'Guide to Income Tax (Taxmann Publications) Latest Book.

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

1. <https://learning.icaai.org/committee/gst/e-learning-on-gst/>
2. <https://cleartax.in/s/gst-e-learning-course>
3. <https://cleartax.in/s/gst-training>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Explain goods and service tax and definitions.	<b>K1</b>
<b>CO2</b>	Describe the provisions of GST Act 2017.	<b>K2</b>
<b>CO3</b>	Prepare the CGST, SGST and IGST returns with time and place of supply.	<b>K3</b>
<b>CO4</b>	Calculate taxable supply of goods / services under GST Act.	<b>K4</b>
<b>CO5</b>	Assess the provisions for GST registrations.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>5</b>	<b>25UCO54OE01A</b>		<b>Open Elective - 1 (WS): Goods and Service Tax</b>							<b>4</b>	<b>2</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	3	3	2	2	2	2	2	2	2	<b>2.2</b>
<b>CO2</b>	2	2	2	2	2	3	2	2	2	3	<b>2.2</b>
<b>CO3</b>	2	2	2	2	2	2	2	2	2	2	<b>2.0</b>
<b>CO4</b>	2	2	2	3	3	1	2	2	2	2	<b>2.1</b>
<b>CO5</b>	2	2	3	3	3	2	3	3	2	2	<b>2.5</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
5	25UCO54OE01B	Open Elective – 1 (WS): Personal Investment Planning	4	2

Course objectives				
To enable the students to understand the importance of investment.				
To create an awareness regarding the investment and to introduce the concepts associated with investment.				
To explain the process of investment.				
To understand the functioning of securities market.				
To evaluate the risk involved in the investment process and to explain the schemes associated with it.				

#### **UNIT – I Introduction to Investment (12 Hours)**

Investment: Meaning, Objectives and Characteristics – Financial Goals - Time Value of Money- Power of Compounding - Inflation - steps in financial planning. Importance of investing, Types of investment avenues. Financial discipline – Benefits of savings, management of spending, Budgeting, Saving and Responsible Borrowing.

#### **UNIT – II Investment Process (12 Hours)**

Investment Process, Concept and measurement of return & risk for various assets class, Portfolio – Meaning - Construction of portfolio -Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India.

#### **UNIT – III Securities Market (12 Hours)**

Securities Market: Primary market, Secondary Market, IPO, the market participants and trading of securities, security market indices, Stock exchanges in India, DEMAT, Online trading. Fundamentals of Derivatives - Futures and Options. Fixed Income Securities - Bond features, types of bonds, estimating bond yields, types of bond risks. Mutual funds – Meaning –Mutual fund schemes including SIP - Myths about mutual funds.

#### **UNIT – IV Loans and Credit (12 Hours)**

Loans and Credits: Types of Loans - Benefits and Risks, Credit Score. Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

#### **UNIT – V Risk Management (12 Hours)**

Managing Risk - Need for Protection planning, Types of insurance schemes. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Will: Writing of will, Common mistakes while writing a will.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance (Publisher: Taxman Publisher Pvt. Ltd).

#### **Books for Reference:**

1. Pandit, Amar the Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18)
2. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor, Les R. Dlabay , Robert J. Hughes, TMH
3. Personal Finance and Investment Planning 2023 Edition, Dr. Chandra Booshan Singh and Dr. Nidhi Goenka: Publisher- Pencil
4. Personal Finance Planning 2024 Edition, CS.Monika Saini and Dr. Neerza(Scholar Tech Press)
5. Five ways of Financial Planning 2021 Edition Dr. Vimal Krishna Rajput (Notion Press Media Pvt Ltd)

**Websites and eLearning Sources:**

1. <https://investyadnya.in>
2. <https://ifinanceco.in>
3. <https://groww.in>
4. <https://www.congage.co.in>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO - Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the concepts and process involved in developing a personal investment plan.	<b>K1</b>
<b>CO2</b>	Identify the major types of investment alternatives.	<b>K2</b>
<b>CO3</b>	Figure out the roles of savings, cash management, tax planning, risk management, retirement planning and writing of will	<b>K3</b>
<b>CO4</b>	Examine the risks associated with personal investment planning	<b>K4</b>
<b>CO5</b>	Construct a portfolio based on personal investment objectives.	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>5</b>	<b>25UCO54OE01B</b>		<b>Open Elective - 1 (WS): Personal Investment Planning</b>							<b>4</b>	<b>2</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	3	2	2	2	1	2	2	1	<b>2.1</b>
<b>CO2</b>	3	2	2	3	2	2	3	2	2	2	<b>2.3</b>
<b>CO3</b>	2	3	3	2	1	1	2	2	1	2	<b>1.9</b>
<b>CO4</b>	3	3	3	2	2	2	3	2	2	2	<b>2.4</b>
<b>CO5</b>	3	3	3	3	1	1	2	3	2	2	<b>2.3</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCO54OE01C	Open Elective – 1 (WS): Computerized Accounting	4	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 journalizing 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 (12 Hours)**

Introduction to Accounting – Book Keeping – Accounting Concepts, Conventions and Principles - Types of Accounts - Journal –Subsidiary Books -ledger- Trial balance.

**Skill Tested:** Passing Journal entries, Preparation of accounts in ledger and Trial Balance.

#### **UNIT – II Accounting Packages (12 Hours)**

Accounting Packages - Introduction to TallyPrime - Creation, alteration and deletion of Companies – F11 Features & F12 Configurations - Accounting groups - Primary and Secondary Groups- Creation, alteration and deletion of User defined Groups- Ledger’s creation, alteration and deletion – Extraction of Profit and loss account and Balance sheet

**Skill Tested:** Creation, alteration and deletion of companies and ledgers.

#### **UNIT – III Accounting vouchers (12 Hours)**

Accounting Vouchers for Financial Transactions - Types of accounting vouchers (short cut keys) - Accounting Voucher entries – alteration and deletion - Extraction of Day book and Trial balance. Maintenance of Cost Centres – Maintenance of Billwise details and Interest Calculation

**Skill Tested:** Entering transactions through vouchers.

#### **UNIT – IV Inventory Masters (12 Hours)**

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, locations and Stock items – Order Processing and Inventory vouchers. Recording Transactions in Accounts with Inventory model

**Skill tested:** Creation of inventory masters such as stock items, stock groups and units of measures. Entering transactions in accounting vouchers and inventory vouchers using stock items.

#### **UNIT – V Preparation of Payroll (12 Hours)**

F12 – Configurations – Creation of Budgets and Viewing variances – Preparation of Payroll masters and Entries in Payroll vouchers- Recording GST, TDS and TCS transactions.

**Skill Tested:** Create budget and view variances, Maintain payroll for the organization.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 50% and Practical 50%**

#### **Books for Study:**

1. Tax Sarthi “Basic Accounting & Inventory - TallyPrime Book - Volume-1, Notion Press, 2020

#### **Books for Reference:**

1. Ashok K Nadhani, Tally ERP 9 Training guide, BPB Publications, New Delhi, 2016.
2. Soumya Ranjan Behera, Learn Tally ERP in 30 days, B. K. Publications Pvt. Ltd, Bhubaneswar, 2014.
3. Shraddha Singh and Navneet Mehra, Tally ERP 9 - Power of simplicity, V & S Publishers, New Delhi, 2014.

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

1. <https://www.icacourse.in/online-accounting-courses/>



2. <https://tallyeducation.com/tepl/>
3. <https://www.aptechlearning.com/it/Financial-accounting.aspx>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO - Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	On successful completion of this course, students will be able to	<b>K1</b>
<b>CO2</b>	Describe the basics of accounting packages and create, alter and delete companies, accounting groups and ledgers.	<b>K2</b>
<b>CO3</b>	Classify the accounting transactions while entering in the appropriate accounting vouchers.	<b>K3</b>
<b>CO4</b>	Process transactions relating to GST, TDS and TCS and Prepare payrolls and budgets.	<b>K4</b>
<b>CO5</b>	Analyze various masters and vouchers and extract accounting and inventory reports.	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
5	25UCO54OE01C			Open Elective – 1 (WS): Computerized Accounting						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	1	1	1	2	1	1	2	1	1.5
CO3	3	1	1	2	2	2	2	2	2	2	1.9
CO4	3	2	2	2	2	3	3	3	3	2	2.5
CO5	3	2	3	3	3	3	3	3	3	2	2.8
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63CC13	Core Course - 13: Income Tax Law and Practice	6	4

Course objectives				
To understand the basic concepts & definitions under the Income Tax Act, 1961.				
To compute the residential status of an assessee and the incidence of tax.				
To compute income under the head salaries.				
To learn the concepts of Annual value associated deductions and the calculation of income from House property.				
To compute the income from Business & Profession considering its basic principles & specific disallowances.				

#### **UNIT – I Introduction of Income Tax (18 Hours)**

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- Residential status and Incidence of Tax- Income exempt under sec.10.

#### **UNIT – II Income from Salary (18 Hours)**

Meaning, forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals U/S 80- Computation of Taxable salary – Deduction U/S 16

#### **UNIT – III Income from House Property (18 Hours)**

Meaning of GAV and NAV - Types of House Property - Deduction inv/s 24 - Computation of Income from House Property.

#### **UNIT – IV Income from Business or Profession (18 Hours)**

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act -Computation of Income from Business or profession.

#### **UNIT – V Income from Capital Gain and other sources (18 Hours)**

Definition of Capital Gain, Exceptions - Capital Gains exempt from Income Tax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement - Meaning of Long Term and Short-Term Capital Gain - Computation of Capital Gain - Grossing up of Interest - Computation of Income from other Sources.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. Dr. Vinod K Singhania, “Students Guide to Income Tax”, Taxmann Publications Pvt. Ltd., New Delhi, (Relevant Assessment Year).

#### **Books for Reference:**

1. Bagavathi Prasad, “Income Tax Law and Practice”, Wishwa Prakashan, New Delhi, (Latest Edition).
2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw- Hill Management, New Delhi.
3. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.
4. T. Srinivasan, Income Tax Law and Practice, Vijay Nicole Imprint Limited, Chennai (Relevant Assessment Year)

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

1. [https://onlinecourses.swayam2.ac.in/ini25\\_cm01/preview](https://onlinecourses.swayam2.ac.in/ini25_cm01/preview)
2. <https://www.classcentral.com/course/swayam-income-tax-law-and-practice-380854>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO - Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Outline the fundamentals of Income Tax Act, 1961 and its amendments	<b>K1</b>
<b>CO2</b>	Describe the elements of capital gains and compute income from the other sources	<b>K2</b>
<b>CO3</b>	Assess taxable income from salary	<b>K3</b>
<b>CO4</b>	Calculate taxable income from different types of house properties	<b>K4</b>
<b>CO5</b>	Determine taxable income from business and profession	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>6</b>	<b>25UCO63CC13</b>		<b>Core Course - 13: Income Tax Law and Practice</b>							<b>6</b>	<b>4</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	<b>2.2</b>
<b>CO2</b>	3	2	2	2	2	2	3	2	3	3	<b>2.4</b>
<b>CO3</b>	2	3	2	3	2	3	2	3	3	3	<b>2.6</b>
<b>CO4</b>	2	2	2	1	2	2	2	1	2	2	<b>1.8</b>
<b>CO5</b>	3	2	3	3	1	3	1	3	2	1	<b>2.2</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63CC14	Core Course - 14: Costing Methods and Techniques	6	4

Course objectives				
To understand various standards followed in Cost Accounting				
To know all the important concepts of costing.				
To be familiar with the steps followed in solving various costing methods.				
To learn about the purpose and importance of costing techniques.				
To gain insights in the application of various techniques of costing.				

#### **UNIT – I Cost Accounting Standards (CAS) and Job & Batch Costing (18 Hours)**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Responsibility Accounting and Divisional Performance Measurement.

Job and Batch costing: Definitions - Features - Objectives - Procedure of Job order cost system - Preparation of Job cost sheet and Batch costing.

#### **UNIT – II Contract Costing (18 Hours)**

Contract costing: Features - Recording the value and profits on contract - Calculation of Profit on Contracts - Cost plus Contract - Preparation of Contract account.

#### **UNIT – III Process Costing (18 Hours)**

Process costing-Simple process accounts including Normal Loss, Abnormal Loss and Abnormal gain treatments- Inter process profits- Equivalent Production Units-WIP- Accounting for Joint products and by-products.

#### **UNIT – IV Operation Costing (18 Hours)**

Operation Costing - Meaning - important features - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

#### **UNIT – V Standard Costing and Variance Analysis (18 Hours)**

Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing System - Variance Analysis - Material, Labour, Overhead, and Sales Variances - Calculation of Variances.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 20% & Problem 80%**

#### **Books for Study:**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
3. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
4. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
5. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.

#### **Books for Reference:**

1. V. K. Saxena and C. D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
2. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
3. Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Bangladesh.

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

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Remember and recall standards in cost accounting	<b>K1</b>
<b>CO2</b>	Apply the knowledge in all the important costing concepts	<b>K2</b>
<b>CO3</b>	Analyze and assimilate various concepts in costing	<b>K3</b>
<b>CO4</b>	Understand various bases for the classification of cost and prepare respective accounts.	<b>K4</b>
<b>CO5</b>	Gain insights in the application of various techniques of costing.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>6</b>	<b>25UCO63CC14</b>		<b>Core Course - 14: Costing Methods and Techniques</b>							<b>6</b>	<b>4</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	3	3	2	3	3	3	2	3	<b>2.8</b>
<b>CO2</b>	3	3	3	3	1	3	3	3	2	1	<b>2.5</b>
<b>CO3</b>	3	3	3	3	2	3	3	3	3	3	<b>2.9</b>
<b>CO4</b>	2	2	3	3	3	3	3	3	3	2	<b>2.7</b>
<b>CO5</b>	2	2	3	3	3	3	3	3	3	1	<b>2.6</b>
<b>Overall Mean Score</b>											<b>2.7</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63CC15	Core Course - 15: Auditing and Corporate Governance	6	3

Course objectives				
To understand the fundamental principles and techniques of auditing.				
To learn the audit procedures, vouching, and verification techniques for assets and liabilities.				
To familiarize the internal control, internal audit, internal check and audit report.				
To examine the power, right, duties and liabilities of an auditor.				
To know the special area of audit and code of ethics for professional accountants.				

**UNIT – I Basic of Auditing (18 Hours)**

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit

**UNIT – II Audit Procedure (18 Hours)**

Audit Procedures: Vouching - Definition - Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities

**UNIT – III Internal Check (18 Hours)**

Internal Control - Internal Check - Internal Audit - Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors certificate.

**UNIT – IV Audit of Joint Stock Companies (18 Hours)**

Audit of joint stock companies - qualifications and - disqualification appointment, rotation, and removal of auditor - remuneration and expenses of an auditor - powers and duties of an auditor - liabilities of an auditor under Companies Act law of agency - liability of an auditor to third parties. EDP Auditing - definition - Need for Control - Effects of EDP Auditing - Foundations of EDP Auditing - steps in EDP Audit - International Federation of Accountants (IFAC) code of ethics for professional accountants - American Institute of Certified Public Accountants (AICPA code of professional conduct.

**UNIT – V Conceptual Framework of Corporate Governance (18 Hours)**

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Books for Study:**

1. B.N. Tandon, Principles of Auditing, S.Chand & Company, New Delhi, 2018.

**Books for Reference:**

1. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi, 2020.
2. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi, 2020.
3. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi, 2017.

4. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi, 2017.

#### Websites and eLearning Sources:

1. [https://onlinecourses.swayam2.ac.in/cec25\\_cm11/preview](https://onlinecourses.swayam2.ac.in/cec25_cm11/preview)
2. [https://iica.nic.in/cid\\_Courses.aspx](https://iica.nic.in/cid_Courses.aspx)
3. <https://www.classcentral.com/course/swayam-auditing-and-corporate-governance-387731>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	On successful completion of this course, students will be able to	<b>K 1</b>
<b>CO2</b>	Outline the concepts, principles and techniques of Auditing.	<b>K2</b>
<b>CO3</b>	Recognize the responsibility of management in corporate governance.	<b>K3</b>
<b>CO4</b>	Apply the procedures involved in vouching and valuation of assets and liabilities.	<b>K4</b>
<b>CO5</b>	Appraise the significant features of Auditing and Assurance standards	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>6</b>	<b>25UCO63CC15</b>		<b>Core Course - 15: Auditing and Corporate Governance</b>							<b>6</b>	<b>3</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	2	1	2	2	2	3	2	1	2	<b>2.0</b>
<b>CO2</b>	2	2	2	2	3	3	2	2	1	2	<b>2.1</b>
<b>CO3</b>	2	2	3	2	2	2	2	3	2	3	<b>2.3</b>
<b>CO4</b>	2	3	2	2	3	2	3	2	1	3	<b>2.3</b>
<b>CO5</b>	3	2	2	1	2	2	3	2	1	3	<b>2.1</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63ES03A	Discipline Specific Elective – 3: Insurance Management	4	3

Course objectives				
To Impart theoretical base on fundamental and legal principles of insurance business				
To Know about various insurance products				
To have an idea about the documents required to avail insurance policy				
To Understand the various types of risks covered by insurance				
To Know the recent changes in insurance sector				

#### **UNIT – I Concept of Risk and Insurance (12 Hours)**

Concept of Risk -Defining Risk-Categories of Risks-Risk appraisal and Selection - Objectives of Risk Selection-Determinants of Risk -Management of Risk: Risk Mitigation- Risk avoidance -Risk prevention and Reduction-Sharing of risks-Enterprise Risk Management- Insurance: Introduction - Evolution - Characteristics- Requirement of insurable risks-Mechanism of Insurance- Insurance and Hedging

#### **UNIT – II Legal principles of Insurance (12 Hours)**

Legal Principles of Insurance -Economic/ Financial Value-Principles of indemnity-Insurable interest – Utmost good faith – Principle of subrogation – Principle of contribution – Distinct legal aspects of insurance Contract-Basic parts of insurance contracts- Insurance provisions- Legal liability-Law of torts- Law of Negligence- Government Regulations and IRDAs

#### **UNIT – III Life Insurance (12 Hours)**

Life Insurance - Motives of Purchasing life insurance policies-features of a life insurance contract - Human life Value -Needs approach- Capital Retention approach- Types of policies-Life insurance policies riders – benefits of life insurance policies – Annuities and Pension fund schemes-Recent Trends in Insurance Management

#### **UNIT – IV General Insurance (12 Hours)**

Contract of marine insurance: - -elements of marine insurance - classes of policies - policy conditions - clause in a marine insurance policy - marine losses. - Fire Insurance: - Fire Insurance - features of a fire insurance - kinds of policies - policy conditions - payment of claims -reinsurance. Medical Insurance: Types of Health Insurance and Forms of Health insurance coverage. Miscellaneous Insurance: Miscellaneous Insurance - motor insurance - burglary - personal accident insurance.

#### **UNIT – V Underwriting of Insurance (12 Hours)**

Insurance underwriting-Risk appraisal and - Advisor as first line underwriter-Completing application forms- Reports and Receipts - Ongoing and frequency of Review-Establishing and implementing changes- Handling claims and Complaints - Insurance Pricing.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	MCQs Test, Snap Test, Group Discussion, Assignment, Seminar, Field work etc

#### **Books for Study:**

1. Murthy. (2020). Elements of Insurance. Margham Publication.
2. Ganguly, A. (2019). Insurance Management. New Age International.
3. Murthy, K.S.N., Modern Law of Insurance in India, LexisNexis, 2025
4. Neelam, C.G, Principles of Insurance Management, Excel Books, 2021

#### **Books for Reference:**

1. Murthy. (2018). Principles and Practices of Insurance. Margham Publications.
2. Jatiender., & Loomba. (2014). Risk Management and Insurance Planning. PHI Private Learning Ltd.
3. Neelam, C.G. (2009). Principles of Insurance Management. Excel Books Private Ltd.
4. Insurance Management, Insurance Management, New Age International, 2017



**Websites and eLearning Sources:**

1. [www.licindia.in](http://www.licindia.in)
2. [https://www.iiiindia.org.in/elearning?utm\\_source=chatgpt.com](https://www.iiiindia.org.in/elearning?utm_source=chatgpt.com)
3. <https://www.starhealth.in/>
4. <https://www.newindia.co.in/>
5. <https://www.tataaig.com/>
6. <https://www.sbilife.co.in/>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO - Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the various types of risks covered by insurance	<b>K 1</b>
<b>CO2</b>	Explain the principles and the regulatory frame work of insurance	<b>K2</b>
<b>CO3</b>	Examine various aspects of Insurance pricing and claim settlement	<b>K3</b>
<b>CO4</b>	Compare and contrast different types of life insurance policies	<b>K4</b>
<b>CO5</b>	Distinguish the general insurance policies and their clauses	<b>K5</b>

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
6	25UCO63ES03A			Discipline Specific Elective – 3: Insurance Management						4	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	2	1	2	2	3	2	1	2	1	1.9
CO2	3	3	3	2	2	2	3	3	2	1	2.4
CO3	3	3	3	2	1	2	3	3	2	1	2.3
CO4	3	3	3	2	1	3	3	3	2	1	2.4
CO5	3	3	2	2	2	3	3	2	2	1	2.3
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63ES03B	Discipline Specific Elective – 3: Organisational Behaviour	4	3

Course objectives				
To Understand the concept of Organisational behaviour.				
To gain knowledge about the Organisational strategy.				
To create awareness of the theories Personality and stress as applied in Organisational behaviour.				
To learn the methods of organizational conflicts.				
To analyze the current trends in Organisational behaviour.				

#### **UNIT – I Introduction of Organisational behaviour (12 Hours)**

Basics of Organisational Behaviour: Definition - Importance and Applications of Organizational Behaviour – Organizational Behaviour in a global context –Hofstede’s findings. New Development in OB

#### **UNIT – II Behaviour of Individual and Groups (12 Hours)**

Individual Behaviour: Biographical characteristics – Ability – Learning – Group Behaviour: Group behaviour and group decision making – Classification of groups – stages of group development – group decision making – Difference between groups and teams – Types of teams – creating an effective team

#### **UNIT – III Personality and Stress (12 Hours)**

Personality – Definition, Meaning, Importance, determinants, theories, personality traits influencing OB - Behaviour modification–participative management –stress: meaning, stress Factors and coping strategies - management Strategies.

#### **UNIT – IV Perception and Organisational Conflicts (12 Hours)**

Perception – factors influencing perception – values – types of values– sources of attitudes – cognitive dissonance theory - Motivation Concepts - Organisational Conflicts: Definitions, Meaning, Sources and types of conflicts, conflicts management approaches – Organisational Culture: managing culture and cultural diversity

#### **UNIT – V Leadership and Organisational culture (12 Hours)**

Leadership: Leadership and power – sources of power - tactics – coalitions – organizational politics – conflict process – power and politics: power and its two faces – sources of power – organisational politics - Organizational culture: creating and sustaining culture – forces of organizational change – resistance – implementation of change – Organizational Development interventions – Group Dynamics – Functions and Features.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Stephen P. Robbins (2017), Organizational Behaviour, Pearson Education, New Delhi
2. Saurabh Agarwal (2020), Organisational Behaviour, SBPD Publishing House, Uttar Pradesh

#### **Books for Reference:**

1. Gupta C B, A Textbook of Organisational Behaviour, S. Chand Publication, New Delhi
2. Aswathappa, Organisational Behaviour, Himalaya Publishing House, New Delhi

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

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg51/preview](https://onlinecourses.nptel.ac.in/noc20_mg51/preview)
2. <https://www.coursera.org/courses?query=organizational%20behavior>
3. <https://www.mygreatlearning.com/academy/learn-for-free/courses/organizational-behaviour>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the concepts, elements and applications of organization behavior	<b>K1</b>
<b>CO2</b>	Clarify the role and relevance of Individual and group behavior in different decision	<b>K2</b>
<b>CO3</b>	Demonstrate interpersonal effectiveness, perception management, conflict resolution and cultural diversity management skills	<b>K3</b>
<b>CO4</b>	Apply behavior modification techniques to effectively handle resistance to changes in stress causing situations	<b>K4</b>
<b>CO5</b>	Select appropriate leadership traits/styles to deal with individuals and groups in organization	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCO63ES03B		Discipline Specific Elective – 3: Organisational Behaviour							4	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	2	2	2	3	1	2	1	1	2	1.9
CO2	3	3	2	2	2	3	2	2	1	2	2.2
CO3	3	2	3	2	3	2	2	1	2	3	2.3
CO4	2	3	2	1	3	3	1	2	1	2	2.0
CO5	3	3	3	2	3	3	2	2	1	2	2.4
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO63ES03C	Discipline Specific Elective – 3: Retail Management	4	3

Course objectives
To understand the concepts and structure of retail management
To know various types of store location
To familiarize with inventory management in retailing
To gain knowledge about retail store operation
To enable the students in understanding the distribution management and e-retailing

#### **UNIT – I Introduction to Retailing (12 Hours)**

Introduction to Retailing: Meaning – Definition – Objectives - Characteristics – Principles -Evolution of Retailing in India - Retailing across the Globe - Reasons for Retail Growth – Recent trends in retailing- Retail Formats: Store based; non-store based-Traditional and Non-Traditional Retailing

#### **UNIT – II Retail Stores Location and Retail Market Segmentation (12 Hours)**

Store locations: Importance – Selection of Location – Importance of Retail Location – Types of Retail Locations – Factors influence Retail Location - Retail Market Segmentation: Features– Process of Retail Market Segmentation–Key Retail Segments

#### **UNIT – III Inventory Management in Retailing (12 Hours)**

Inventory Management in Retailing: Reasons for holding inventory - Methods of Inventory Control - Selective Inventory Management - EOQ Model - ABC Analysis - VED Analysis- FSN Analysis - HML Analysis - Inventory Costs - Material Handling – Recent developments in inventory management.

#### **UNIT – IV Retail store Operations (12 Hours)**

Retail Store Operations: Fundamentals of Retail Store Operations Management - Role of centralized retailers– Operations Master Schedule–Retail Store Maintenance – Energy Management – Success Tips for Retailers

#### **UNIT – V Distribution Management and E-Retailing (12 Hours)**

**Distribution Management:** Channels of Distribution - Functions of a Distribution Channel –Types – Elements of Physical Distribution – Wholesale & Wholesaler: Classification& Characteristics. Warehousing: Meaning – Need – Merits –Functions –Features and Classifications.

**E-Retailing:** Meaning – Significance - Services – Online Shopping – Government E-Service –Private E-Service – Future and Emergence in Retailing

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Gibbson G Vedamani, Retail Management, Pearson Education, New Delhi, 2017.
2. Dr. Harjit Singh, Retail Management - A Global Perspective, Text and Cases, S. Chand Publications, New Delhi, 2016.

#### **Books for Reference:**

1. Chetan Bajaj, RajnishTuli, Nidhi Varma Srivastava, Retail Management, Oxford University Press, New Delhi, 2018.
2. L. Natarajan, Retail Management, Margham Publication, Chennai, 2017

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

1. [https://onlinecourses.nptel.ac.in/noc25\\_mg56/preview](https://onlinecourses.nptel.ac.in/noc25_mg56/preview)
2. [https://onlinecourses.swayam2.ac.in/cec20\\_mg01/preview](https://onlinecourses.swayam2.ac.in/cec20_mg01/preview)
3. <https://www.mygreatlearning.com/academy/learn-for-free/courses/retail-management>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the elements of retail management	<b>K1</b>
<b>CO2</b>	Discuss the determinants of retail locations and retail market segmentation	<b>K2</b>
<b>CO3</b>	Illustrate the methods of inventory management in retailing	<b>K3</b>
<b>CO4</b>	Identify the roles of retailers in operations management	<b>K4</b>
<b>CO5</b>	Explain the functions of Distribution Channels	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>6</b>	<b>25UCO63ES03C</b>		<b>Discipline Specific Elective – 3: Retail Management</b>							<b>4</b>	<b>3</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	3	3	3	2	3	3	2	1	2	<b>2.4</b>
<b>CO2</b>	3	2	1	1	1	2	1	1	2	1	<b>1.5</b>
<b>CO3</b>	2	1	1	2	2	2	2	2	2	2	<b>1.8</b>
<b>CO4</b>	2	3	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>CO5</b>	3	2	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Overall Mean Score</b>											<b>2.3</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO63ES04A	Discipline Specific Elective – 4: Financial Analytics	4	3

Course objectives
To know the basics of R from analytic perspective.
To equip with R language functions for analytics.
To apply R language for analysing risk and returns and construct portfolios.
To use R language for evaluating financial derivatives.
To examine the efficiency in using working capital

#### **UNIT – I R Language Basis (12 Hours)**

R language Basics: Data Structures in R: Vectors, Arrays, Factors, Matrices, Lists, Data Frames and Time Series- Reading and writing data from CSV files, databases and Web- Object Types: Double, Integer, logical, character, complex, Missing Values-Declaring Constants and variables - Defining functions with or without arguments - conditional and loop statement in R.

#### **UNIT – II R Language functions for analytics (12 Hours)**

R Language functions for analytics - Mathematical Functions - String functions -Statistical functions in R (Descriptive Statistical functions, Inferential statistical functions)- Graphical functions in R.

#### **UNIT – III Financial Analytics & Risk and return analysis (12 Hours)**

Financial Analytics: Meaning-types; Risk and return analysis: Categories of financial risks: - Marketing risks-credit risks-liquidity risks-Quantification of risks –Risk Profiling through regression models, Monte Carlo Simulation, Mean Variance Markowitz portfolio, Markowitz Tangency Portfolio, CAPM & Hedging

#### **UNIT – IV Analysis on financial derivatives (12 Hours)**

Financial derivatives: Futures and options – Valuation of Future and options – Following price movements – Simulating option strategies

#### **UNIT – V Analytics in Working Capital Management and Identifying Manipulations (12 Hours)**

Purchase to Payment (P to P): - stages involved in Purchase to Payment – risk analytics in Purchase to payment - Order to cash (O to C): - Operating Cycle-Order entry to billing -Accounts Receivable- credit and collections – Inventory Accounting-. Identifying the manipulations in financial statements- Benford's law – Beneish score- Discretionary Accruals models- Discretionary Expenditure models- Emerging Trend in Financial Analytics

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 50% & Practical 50%**

#### **Books for Study:**

1. Param Jeet and Prashant Vats (2017), Learning Quantitative Finance with R, Packt, Mumbai
2. Kun Ren (2016), Learning R Programming: Language, tools and Practical Techniques, PACKT Publishing Ltd.
3. Diethelm Wurtz et al (2010), Basic R for Finance, Rmetrics eBook Series
4. Edward E Williams & John A Dobleman (2018) Quantitative Financial Analytics: The path to Investments, World Scientific Publishing Co. Pte. Ltd (Unit 3, 4, 5)

#### **Books for Reference:**

1. KiritPandit & Marmanis (2008), Spend Analysis: The Window into Strategic Sourcing, J. Ross Publishing
2. Pavi Agarwal (2006), E-Business: Measurements & Analytics, iUniverse, Inc, New York
3. Wallace Davidson (2020), Financial Statement Analysis: Basis for Management Advice, Wiley

**Websites and eLearning Sources:**

1. [https://cran.r-project.org/doc/contrib/Paradis-rdebuts\\_en.pdf](https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf)
2. <https://www.tutorialspoint.com/r/index.htm>
3. <https://www.guru99.com/r-tutorial.html>
4. [https://www.cimaglobal.com/Documents/ImportedDocuments/cid\\_mag\\_financial\\_risk\\_jan09.pdf](https://www.cimaglobal.com/Documents/ImportedDocuments/cid_mag_financial_risk_jan09.pdf)
5. <https://www.wallstreetmojo.com/beneish-m-score/>

<b>Course Outcomes</b>		
<b>CO No.</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K – Level)</b>
	On successful completion of this course, students will be able to	
<b>CO1</b>	Identify and discuss the concepts and tools of R language from financial analytics perspective.	<b>K1</b>
<b>CO2</b>	Relate ‘R’ language built in functions with financial analytics	<b>K2</b>
<b>CO3</b>	Explore appropriate tools to forecast risk and return for constructing portfolios.	<b>K3</b>
<b>CO4</b>	Analyse the returns and risks associated with portfolio investment and derivatives using R language.	<b>K4</b>
<b>CO5</b>	Evaluate the efficiency in Working capital Management and fix manipulations in financial statements.	<b>K5</b>

<b>Relationship Matrix</b>											
<b>Semester</b>	<b>Course Code</b>		<b>Title of the Course</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>6</b>	<b>25UCO63ES04A</b>		<b>Discipline Specific Elective – 4: Financial Analytics</b>							<b>4</b>	<b>3</b>
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	1	2	1	3	2	1	2	1	<b>1.8</b>
<b>CO2</b>	3	3	3	2	2	2	3	3	2	1	<b>2.4</b>
<b>CO3</b>	3	3	3	2	1	2	3	3	2	1	<b>2.3</b>
<b>CO4</b>	3	3	3	2	1	3	3	3	2	1	<b>2.4</b>
<b>CO5</b>	3	3	2	2	1	3	3	2	2	1	<b>2.2</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO63ES04B	Discipline Specific Elective – 4: HR Analytics	4	3

Course objectives				
To know the basics of R from analytic perspective.				
To equip with R language functions for analytics.				
To use analytics for analysing data relating to HR planning and recruitment.				
To analyse data pertaining to talent management and Performance appraisal.				
To project trends of HRM through analytics.				

#### **UNIT – I R Language Basis (12 Hours)**

R language Basics: Data Structures in R: Vectors, Arrays, Factors, Matrices, Lists, Data Frames and Time Series- Reading and writing data from CSV files, databases and Web- Object Types: Double, Integer, logical, character, complex, Missing Values-Declaring Constants and variables - Defining functions with or without arguments - conditional and loop statement in R.

#### **UNIT – II R Language functions for analytics (12 Hours)**

R Language functions for analytics - Mathematical Functions - String functions -Statistical functions in R (Descriptive Statistical functions, Inferential statistical functions)- Graphical functions in R.

#### **UNIT – III HR Analytics and its types (12 Hours)**

HR Analytics and its types-Comparison of HR analytics with Workforce analytics and People analytics-Business value of HR analytics-Steps involved in HR analytics-HRIS-Metrics of HR Analytics-Internal and External data used for analytics-HR Analytics cycle-Features of a good HR analytics system-HR Planning metrics- HR Forecasting metrics- Diversity analytics - Equality and Inclusion-Recruitment analytics Definition and Scope- - Metrics of Recruitment analytics- Benefits of Recruitment analytics-Best practices of Recruitment analytics

#### **UNIT – IV Analytics in Learning and Development of HR (12 Hours)**

Analytics in Learning and Development of HR: -Talent Retention Metrics and Talent Analytics Maturity Models-Career Progression Metrics-Performance Analysis-Predicting Employee Performance-Training and Development Analytics-Metrics of Training Analytics-Compensation analytics - Cost and benefit analysis

#### **UNIT – V Latest Trends of HR (12 Hours)**

Latest Trends of HR: -Measures of Employee satisfaction and attitude e-Quantitative HR- HR Research Audit-Smoke detectors in HR-HR Dashboard and HR Index-Technology and Human Dimension: AI, Big data, Augmented Reality, Automation- Deep thinking- Employee Gamification -social media and HR - Current issues in HR analytics - Future of HR analytics. Recent trends in HR Analytics

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 50% & Practical 50%**

#### **Books for Study:**

1. R Programming for Beginners by Sandip Rakshit, First edition (2017)
2. Ren, K. (2016). Learning R Programming: Language, tools and Practical Techniques. PACKT Publishing Ltd.
3. Edwards, M., & Edwards, K. (2019). Predictive HR analytics: Mastering the HR Metric. Kogan Page.
4. Gupta, Mukul, Parthmukul, (2020). HR Analytics: The Future of HR
5. Shonna D Water, Rachael Johnson-Murray Lindsay McFarlane (2018) Practical guide to HR analytics.

#### **Books for Reference:**

1. The Art of R programming: A Tour of Statistical software Design by Norman Matloff. (2011)



2. Andrie de vries & Joris Meys, (2016). R Programming for Dummies.
3. Bannerjee, P., Pandey, J., & Gupta, M. (2019). *Practical Applications of HR Analytics a step-by-step guide*. Sage Publications

#### Websites and eLearning Sources:

1. [https://cran.r-project.org/doc/contrib/Paradis-rdebuts\\_en.pdf](https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf)
2. <https://www.tutorialspoint.com/r/index.htm>
3. <https://www.guru99.com/r-tutorial.html>
4. <https://support.microsoft.com/en-gb/excel>
5. <https://www.excel-easy.com>
6. <https://www.questionpro.com/blog/hr-analytics-and-trends/>
7. <https://www.vskills.in/certification/blog/a-beginners-guide-to-hr-analytics/>
8. <https://splashbi.com/pdf/Workforce-Analytics-PDF.pdf>
9. <https://waterbearlearning.com/learning-analytics/>
10. <https://www.analyticsinhr.com/blog/what-is-hr-analytics/>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Identify and discuss the concepts and tools of R language from HR analytics perspective.	K1
CO2	‘R’ language built in functions with HR analytics.	K2
CO3	Employ analytics for analyzing data relating to HR Planning and Recruitment.	K3
CO4	Analyse talent management and performance appraisal data.	K4
CO5	Predict the future trends of HR analytics.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCO63ES04B		Discipline Specific Elective – 4: HR Analytics							4	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	2	1	2	2	3	2	1	2	1	1.9
CO2	3	3	3	2	2	2	3	3	2	1	2.4
CO3	3	3	3	2	1	2	3	3	2	1	2.3
CO4	3	3	3	2	1	3	3	3	2	1	2.4
CO5	3	3	2	2	2	3	3	2	2	1	2.3
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO63ES04C	Discipline Specific Elective – 4: Marketing Analytics	4	3

Course objectives
Master Excel data analytics, including formatting, statistical operations, and analysis tools.
Practice R programming for statistical analysis and data visualisation.
Learn marketing analytics concepts, including customer segmentation, lifetime value, and churn analysis.
Study marketing and advertising mix modeling, especially regression models and advertising analytics.
Learn social media analytics, including text mining, sentiment analysis, and web analytics tools, and follow marketing analytics trends.

#### **UNIT – I R Language Basis (12 Hours)**

R language Basics: Data Structures in R: Vectors, Arrays, Factors, Matrices, Lists, Data Frames and Time Series- Reading and writing data from CSV files, databases and Web- Object Types: Double, Integer, logical, character, complex, Missing Values-Declaring Constants and variables - Defining functions with or without arguments - conditional and loop statement in R.

#### **UNIT – II R Language functions for analytics (12 Hours)**

R Language functions for analytics - Mathematical Functions - String functions -Statistical functions in R (Descriptive Statistical functions, Inferential statistical functions)- Graphical functions in R.

#### **UNIT – III Introduction to Marketing analytics (12 Hours)**

Introduction to Marketing analytics. Brand Positioning-Brand Image Trafficking –Image Profiling – Perceptual Mapping-Customer analytics: What customer wants? Why customer wants – Conjoint analysis-Customer life time value -Customer churn and customer lifecycle analytics-propensity analytics- Analytics for customer segmentation and targeting – Recommender system: Principles and methods- market basket analysis: Types and algorithms – RFM analysis for customer segmentation Cross sell and Upsell models- Case studies

#### **UNIT – IV Marketing and Advertisement Mix Modelling (12 Hours)**

Marketing and Advertisement Mix Modelling: Marketing mix modelling – Basic and emerging variables – Types of marketing mix models: Above the line marketing – below the line marketing- through the line marketing – regression models. Advertising mix modelling Advertising analytics: Attribution, Optimisation and allocation- Benefits of advertising analytics-Tools for advertising analytics- Case studies

#### **UNIT – V Social media analytics (12 Hours)**

Social media analytics: Text mining and Sentiment Web analytics – online traffic analytics –conversion analytics-click analytics- Google analytics -Audience analytics –Performance analytics –Competitive analytics-influencer analytics-Sentiment Analytics-Customer service analytics-online social intelligence: Extracting signal from Noise-Case studies. Emerging Trend in Marketing Analytics

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Theory 50% & Practical 50%**

#### **Books for Study:**

1. Winston, W. (2019). Microsoft Excel 2019: Data Analysis and Business Modeling (6th ed.). Microsoft Press.
2. Wickham, H., & Golemund, G. (2022). R for Data Science: Import, Tidy, Transform, Visualize, and Model Data (2nd ed.). O'Reilly Media.

#### **Books for Reference:**

1. Ryan, D. (2022). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation (5th ed.). Kogan Page.

2. Chong, A. Y. L., & Chien, S. (2022). Data-Driven Marketing: The 15 Metrics Everyone in Marketing Should Know. Wiley. This book explores customer metrics and analytics in the marketing domain.
3. Sharma, A. (2021). Marketing Analytics: Strategic Models and Metrics (2nd ed.). Springer.

#### Websites and eLearning Sources:

1. <https://support.microsoft.com/en-us/excel>
2. <https://cran.r-project.org/manuals.html>
3. <https://academy.hubspot.com/courses>
4. <https://analytics.google.com/analytics/academy/>
5. <https://sproutsocial.com/insights/social-media-analytics/>

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Identify and describe the role of various types of marketing analytics.	K1
CO2	Relate 'R' language and Excel skills and tools with marketing analytics.	K2
CO3	Employ analytical skills to determine the attitude and preferences of consumers	K3
CO4	Analyse data for designing Marketing and Advertising mix models.	K4
CO5	Examine the marketing strategies and models through social media analytics	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCO63ES04C		Discipline Specific Elective – 4: Marketing Analytics							4	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	2	1	2	2	3	2	1	2	2	2.0
CO2	3	3	3	2	2	2	3	3	2	1	2.4
CO3	3	3	3	2	1	2	3	3	2	1	2.3
CO4	3	3	3	2	2	3	3	3	2	1	2.5
CO5	3	3	2	2	2	3	3	2	2	2	2.4
Overall Mean Score											2.3
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO63CE01	Comprehensive Examination	0	2

Course objectives
To evaluate students' understanding of core commerce subjects such as accounting, economics, business management, and marketing.
To test students' ability to apply theoretical knowledge to real-world business scenarios and problem-solving.
To develop students' analytical and decision-making skills for business strategies and financial planning.
To Assess how well students can integrate knowledge from different commerce disciplines to make informed business decisions.
To Ensure students are ready for careers in finance, management, entrepreneurship, and other commerce-related fields.

#### **UNIT – I Financial Accounting and Cost Accounting**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal-Ledger Accounts– Subsidiary Books — Trial Balance -Classification of Errors —Final Accounts -Trading, Profit and Loss Account and Balance Sheet. Elements of cost. Cost sheet- Materials Management

#### **UNIT – II Financial Management and Management Accounting**

Financial Management -Meaning, Nature and Scope -Time Value of Money-Doubling Period - Compound Interest-Cost of Capital-Capital Budgeting Decisions-Net Present Value Method- Discounted Cash Flow Methods-Working Capital Management-Capital structure - factors affecting capital structure - Net Income Approach - Net Operating Income Approach. Ratio Analysis – Introduction to Marginal Costing

#### **UNIT – III Business Organization and Management**

Definition of Business-Qualities of a successful businessman-Sole Trader form of Business- Partnership form of Business-Functions of Management-Management by Objectives-Process of Decision Making-Principles of Directing-Process of Control

#### **UNIT – IV Business and Corporate Laws**

Indian Contract Act Law of Contract: Offer and Acceptance, Capacity of Parties, Free Consent, Essentials of a Contract, Void Agreements and Contingent Agreements, Performance and Discharge, Remedies for Breach and Quasi Contracts, Consideration and Legality of Object.

#### **UNIT – V Introduction to Banking and Marketing**

Definition of Marketing - Evolution of Marketing Concepts - Overview of the Marketing Mix - Introduction to the 4Ps Framework. Product: Types of Products (Goods, Services, Ideas) - Product Lifecycle (PLC) - Product Differentiation and Branding - Product Mix and Strategies. Price: Importance of Pricing in Marketing - Factors Influencing Pricing - Pricing Strategies (e.g., Skimming, Penetration, Competition-Based Pricing) - Psychological Pricing. Place (Distribution): Distribution Channels (Direct vs. Indirect) - Role of Wholesalers, Retailers, and Distributors - Advertising, Sales Promotion, Personal Selling, Public Relations. Banking- meaning and definitions. Types of Banks - Role and Functions of Commercial banks-Role of RBI.

<b>Teaching Methodology</b>	Self Paced learning
<b>Assessment Method</b>	MCQ Tests

#### **Books for Study:**

1. Arihant NTA UGC NET/ JRF/ SET PAPER-2 Commerce (2024) by Apeksha Agiwal & Satyabroto Roy Neetu Singh
2. NTA UGC/NET/SET/JRF Commerce Paper 2 (2024) by KVS Madaan

#### **Books for Reference:**

1. UGC NET Commerce Paper 2 (2025) by IFAS Publications
2. Trueman's NTA UGC NET Commerce (2023) by Parveen Kataria, Anshu Kataria, et al.

3. NTA UGC NET / JRF / SET / Ph.D. / Assistant Professor Paper II Commerce (2025) by Navdeep Kaur

### Websites and eLearning Sources:

1. <https://www.iiec.edu.in/>
2. <https://www.bbau.ac.in/eresources.aspx>
3. <https://jmi.ac.in/Student/Academic/E-Learning-Resources>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Graduates will demonstrate a strong grasp of key commerce subjects, including financial principles and market dynamics.	K1
CO2	Students will be able to analyze business problems and formulate strategic solutions.	K2
CO3	Ability to interpret financial statements, manage budgets, and understand economic trends.	K3
CO4	Equipped with the skills to start, manage, and grow businesses successfully.	K4
CO5	Graduates will be prepared for employment in corporate, banking, and entrepreneurial ventures, with enhanced leadership and communication skills.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
6	25UCO63CE01		Comprehensive Examination							0	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	2	2	2	3	3	2	2	3	2.3
CO2	2	2	3	2	3	3	3	2	2	3	2.5
CO3	2	2	3	2	2	3	3	2	2	3	2.4
CO4	2	2	2	3	3	3	3	2	2	3	2.5
CO5	2	2	3	2	2	3	3	2	2	3	2.4
Overall Mean Score											2.4
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO64OE02A	Open Elective – 2: Digital Marketing	4	2

Course objectives
To know the scope and importance of digital marketing.
To gain knowledge on concept and role of internet in marketing.
To understand the digital marketing mix and customer relationship management.
To equip the students to understand about social media marketing.
To know the ethical issues and legal challenges in digital marketing.

#### **UNIT – I Introduction of Digital Marketing (12 Hours)**

Introduction: Concepts-scope and importance of digital marketing. Traditional vs Digital Marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Social Media Marketing – Merits and Demerits

#### **UNIT – II Online Advertisement (12 Hours)**

Digital marketing: concept and role of internet in marketing. Online marketing domains. Website design and domain name branding- online advertisement: types- formats, requisites of a good online advertisement. Online public relation management. Direct marketing-scope and growth. E-mail marketing- types and strategies.

#### **UNIT – III Digital Marketing Mix (12 Hours)**

Digital marketing mix-Segmentation-Targeting, Differentiation and Positioning: concept level and strategies in a digital environment: Digital technology and customer-relationship management. Digital consumers and their buying decision process.

#### **UNIT – IV Interactive Marketing (12 Hours)**

Interactive marketing: concepts and options. Social media marketing: concepts and tools-social network. Video marketing: tools and techniques. Mobile marketing and its tools. PPC marketing. Payment options.

#### **UNIT – V Ethical Issues and Legal Challenges (12 Hours)**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Model
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Kotler, P., Setiawan, I., & Kartajaya, H. (2022). Marketing 5.0: Technology for Humanity. Pearson Education.
2. Ryan, D. (2023). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation (5th ed.). Kogan Page.

#### **Books for Reference:**

1. Gupta, S. (2022). Digital Marketing: A Strategic Approach (2nd ed.). McGraw Hill Education.
2. Charlesworth, A. (2023). Digital Marketing: A Practical Approach (3rd ed.). McGraw Hill Education.

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

1. <https://digitalmarketinginstitute.com>
2. <https://moz.com>
3. <https://academy.hubspot.com/courses/digital-marketing>
4. <https://sproutsocial.com>
5. <https://www.digitalindia.gov.in>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Identify the concepts and techniques of digital marketing	<b>K1</b>
<b>CO2</b>	Determine the strategies of digital marketing	<b>K2</b>
<b>CO3</b>	Describe the determinants of digital marketing process	<b>K3</b>
<b>CO4</b>	Assess the ethical and legal aspects of digital marketing	<b>K4</b>
<b>CO5</b>	Evaluate social media, video and mobile marketing from ethical perspective	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>6</b>	<b>25UCO64OE02A</b>		<b>Open Eelective – 2: Digital Marketing</b>							<b>4</b>	<b>2</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	2	2	3	3	3	3	3	2	<b>2.7</b>
<b>CO2</b>	3	3	3	2	2	3	3	2	2	3	<b>2.6</b>
<b>CO3</b>	3	3	3	3	2	3	3	3	3	2	<b>2.8</b>
<b>CO4</b>	3	3	2	3	3	3	3	2	2	2	<b>2.6</b>
<b>CO5</b>	3	3	3	2	3	3	2	2	3	3	<b>2.7</b>
<b>Overall Mean Score</b>											<b>2.6</b>
											<b>High</b>

Semester	Course Code	Title of the Course	Hours/ Week	Credits
6	25UCO64OE02B	Open Elective – 2: Digital Banking	4	2

Course objectives
To understand the concepts of e-banking and its operation
To know the features of internet banking and risk management
To gain knowledge about mobile banking usage
To familiarize with online banking payment systems
To learn various features of e-banking security

#### **UNIT – I E-Banking (12 Hours)**

E-banking: meaning-Traditional banking vs E-banking-E-banking transactions-truncated cheques and electronic cheques- Bank within bank advantages of e-banking- constraint in e- banking.

#### **UNIT – II Internet Banking (12 Hours)**

Internet Banking: Overview and Brief History - Product Features - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites - Profitability of Internet Banking - Risk Management and Frauds -Back End Operations and Technology - future outlooks.

#### **UNIT – III Mobile Banking (12 Hours)**

Mobile banking: meaning-Overview and Brief History - services – IMPS - Profitability of Mobile Banking - Mobile banking apps - online banking transactions - Risk Management and Frauds - Back End Operations and Technology; Telephone banking-mechanism-benefits and drawbacks.

#### **UNIT – IV Online banking payment system (12 Hours)**

Online banking Payment Systems: Overview of global payment systems - Overview of domestic payment systems - RuPay and RuPay Secure -. Immediate Payment Service (IMPS) - National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) – Aadhaar Enabled Payment System (AEPS) e-KYC -. Cheque truncation System (CTS) - National Financial Switch (NFS) -. RTGS -. NEFT -. Forex settlements m. Securities Settlement - Innovative Banking & Payment Systems

#### **UNIT – V E. Banking Security (12 Hours)**

E-Banking Security- Introduction need for security – Security concepts - Privacy – Survey. Findings on security - Attack - Cybercrimes - Reasons for Privacy - Tampering - Encryption.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Model
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

#### **Books for Study:**

1. Agarwal, O.P, 'Modern Banking of India', Himalaya Publications, Mumbai, 2019.
2. C.S. Rayudu, E-Business, Himalaya Publications, Mumbai, 2019.

#### **Books for Reference:**

1. Sanjay Kumar Rout, Mobile Banking Security Technological Security, 2019, Education Publishing, New Delhi, 2019.
2. Margaret Tan, E-payment: The Digital Exchange, 2004, ISBN:9789971692858, 9971692856, The Ridge Books Publishes, USA.
3. Bhushan Dewan, ISBN, 8121920833, 9788121920834. S. Chand Limited. Publisher, New Delhi, 2019.

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

1. <https://www.rbi.org.in>
2. <https://www.worldbank.org>
3. <https://finmic.nic.in>.



Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Identify the concepts of modern technology and tools used in digital banking	<b>K1</b>
<b>CO2</b>	Interpret the services provided through e-banking and internet banking	<b>K2</b>
<b>CO3</b>	Determine the choice of innovative e-banking models	<b>K3</b>
<b>CO4</b>	Analyse the online payment systems available to the users	<b>K4</b>
<b>CO5</b>	Evaluate the application of e- banking security and analyze the latest development of e-banking security	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCO64OE02B		Open Elective - 2: Digital Banking							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	3	2	2	2	2	3	2	3	2	2.3
CO2	2	2	2	3	3	3	2	2	2	2	2.3
CO3	3	3	2	2	2	2	2	2	2	2	2.2
CO4	1	2	2	2	2	2	3	3	2	2	2.1
CO5	2	3	3	3	2	2	2	3	2	1	2.3
Overall Mean Score											2.2
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCO64OE02C	Open Elective – 2: Stock Trading	4	2

Course objectives
To understand the structure of stock markets
To analyse stock using fundamental and technical methods
To apply risk management strategies
To develop trading strategies
To understand investor psychology

**UNIT – I Security analysis (12 Hours)**

Investment: Meaning, Objectives and Characteristics – Investment process - Speculation - Security Analysis –Portfolio – Meaning - Construction of portfolio.

**UNIT – II Capital Markets (12 Hours)**

Capital Market - Introduction in Brief - The Primary & secondary market - Stock Exchanges - Issue of Securities – Listing - Types of Investment - Equity shares, IPO/FPO, Bonds, Indian Securities Market: Types of Investors, security market indices, SEBI.

**UNIT – III Online Trading (12 Hours)**

Online trading – Share brokers - DEMAT Account - Types of Orders - Open Order, Limit Orders. - Trading and Settlement cycle - Intraday Trading – Short Selling - Stock Market Clearing House – Functions and Importance.

**UNIT – IV Fundamental Analysis (12 Hours)**

Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Quantitative Analysis.

**UNIT – V Technical Analysis (12 Hours)**

Technical Analysis - Assumptions - History of technical analysis - Technical tools - Dow Theory - Primary trend - Secondary trend - Minor trend - Charts and Candlesticks, Candlesticks, Trends, Support & Resistance, Chart Patterns, Volume, Gaps

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
<b>Assessment Method</b>	Snap Test, Quiz, Open Book test

**Books for Study:**

1. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi, 2013.

**Books for Reference:**

1. Avadhani VA, Investment and Securities Market in India, Himalaya Publishing House, Mumbai, 2014.
2. Bhalla VK, Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi, 2014.
3. Natarajan L, Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai, 2016.

**Websites and eLearning Sources:**

1. <https://www.wallstreetmojo.com/portfolio-construction/>
2. <https://www.bajajfinserv.in/investments/types-of-investors>
3. <https://groww.in/p/what-is-trade-settlement>
4. <https://www.5paisa.com/finschool/course/fundamental-analysis-course/steps-in-fundamental-analysis/>
5. <https://www.bajajfinserv.in/dow-theory>

Course Outcomes		
CO No.	CO – Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
<b>CO1</b>	Describe the basic concepts of investment and capital market.	<b>K1</b>
<b>CO2</b>	Demonstrate the functioning of stock market.	<b>K2</b>
<b>CO3</b>	Experiment the process of online stock trading.	<b>K3</b>
<b>CO4</b>	Illustrate the fundamental and technical analyses for investment decisions.	<b>K4</b>
<b>CO5</b>	Asses the share price movements using technical tools.	<b>K5</b>

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
<b>6</b>	<b>25UCO64OE02C</b>		<b>Open Elective – 2: Stock Trading</b>							<b>4</b>	<b>2</b>
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	2	2	2	3	2	2	2	3	2	<b>2.2</b>
<b>CO2</b>	2	2	3	2	3	2	2	2	2	2	<b>2.2</b>
<b>CO3</b>	2	2	3	2	2	3	2	2	3	2	<b>2.3</b>
<b>CO4</b>	2	2	3	3	2	2	2	2	2	2	<b>2.2</b>
<b>CO5</b>	2	2	3	2	2	3	2	2	3	2	<b>2.3</b>
<b>Overall Mean Score</b>											<b>2.2</b>
											<b>High</b>