

ST.MARY’S COLLEGE (AUTONOMOUS), THOOTHUKUDI
(Re-accredited with “A +” Grade by NAAC)
(Affiliated to Manonmaniam Sundaranar University)

SYLLABUS



B.COM. (Corporate Secretaryship)
School of Management & Economics
(Choice Based Credit System)
(w.e.f 2024)

Programme Outcomes

PO No.	After completion of the Undergraduate programme the students of St. Mary's College will be able to
PO 1	acquire an in-depth domain knowledge and a comprehensive knowledge of various disciplines to become skilled professionals
PO 2	enrich their communicative skills, and enhance their creative, numerical, analytical and problem solving skills
PO 3	gain potential skills to excel in digital literacy, team management, scientific reasoning, research and self-directed life-long learning to emerge as entrepreneurs
PO 4	be aware of the environment with a social responsibility for the well-being of humanity and the planet at large
PO 5	be an empowered, economically independent woman with a global perspective to emerge holistically in the egalitarian society

Programme Specific Outcomes

PSO -1	Upon completion of B.Com Degree programme, the graduates will be able to,	PO Mapped
PSO - 1	build a strong foundation of knowledge indifferent areas of commerce	PO – 3
PSO - 2	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and writing skills in business communication	PO – 1
PSO - 3	develop the skill and attitude for working effectively and efficiently in an enterprise and apply the concepts and techniques learnt in business	PO – 5
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students	PO – 4
PSO - 5	evaluate different problems using analytical, creative and integrative abilities	PO – 2

Department of Commerce (Corporate Secretaryship)

UG Course Structure (2024-2027)

Semester – I

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil / French	24ULTA11 24ULFA11	இக்கால இலக்கியம் மரபுக்கவிதை, புதுக்கவிதை, இலக்கணம், இலக்கிய வரலாறு, சிறுகதை Fundamental French Course	6	3	40	60	100
II	General English	24UGEN11	Poetry, Prose, Extensive Reading and Communicative English – I	6	3	40	60	100
III	Core I	24UCOC11	Financial Accounting- I	5	5	40	60	100
	Core II	24UCCC12	Corporate Governance and Social Responsibility	5	4	40	60	100
	Generic Elective I	24UCOE11	Business Communication	4	3	40	60	100
IV	Skill Enhancement Course I	24UCOSE1	Ms. Office	2	2	20	30	50
	Ability Enhancement Course I	24UAVE11	Value Education	2	2	20	30	50
			Total	30	22			

Semester – II

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil / French	24ULTA21 24ULFA21	சமய இலக்கியங்கள் செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு Proficient French Course and commercial correspondence	6	3	40	60	100
II	General English	24UGEN21	Poetry, Prose, Extensive Reading and Communicative English –II	6	3	40	60	100
III	Core III	24UCOC21	Financial Accounting- II	5	5	40	60	100
	Core IV	24UCCC22	Corporate Finance	5	4	40	60	100
	Generic Elective II	24UCOE21	Insurance & Risk Management	4	3	40	60	100
IV	Skill Enhancement Course II	24UCOSE2	Computerized Accounting with Tally	2	2	20	30	50
	Ability Enhancement Course II	24UAEV21	Environmental Studies	2	2	20	30	50
			Total	30	22			

Semester – III

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil / French	24ULTA31 24ULFA31	காப்பிய இலக்கியங்கள் பெருங்காப்பியம், சமயக் காப்பியம், இலக்கணம், இலக்கிய வரலாறு, புதினம் French Literature and Grammar I	6	3	40	60	100
II	General English	24UGEN31	Poetry, Prose, Extensive Reading and Communicative English – III	6	3	40	60	100
III	Core V	24UCOC31	Corporate Accounting-I	5	5	40	60	100
	Core VI	24UCCC32	Securities Law and Regulation of Financial Market	4	4	40	60	100
	Generic Elective III	24UCOE31	Business Mathematics	4	3	40	60	100
	NME I	24UCON31	Principles of Accountancy	2	2	20	30	50
IV	Skill Enhancement Course III	24UCOSE3	Soft Skills	2	2	20	30	50
	Ability Enhancement Course III	24UAYM31	Yoga & Meditation	1	1			
	Self- Study/MOOC / Internship(Compulsory)	24UCOI31/ 24UCOSS1	Leadership Qualities		+2			
			Total	30	23+2			

Semester – IV

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil/ French	24ULTA41 24ULFA41	சங்க இலக்கியங்கள் எட்டுத்தொகை பத்துப்பாட்டு, இலக்கணம், இலக்கிய வரலாறு, நாடகம் French Literature and Grammar II	6	3	40	60	100
II	General English	24UGEN41	Poetry, Prose, Extensive Reading and Communicative English – IV	6	3	40	60	100
III	Core VII	24UCOC41	Corporate Accounting-II	5	5	40	60	100
	Core VIII	24UCCC42	Export Import Logistics	4	4	40	60	100
	Generic Elective IV	24UCOE41	Business Statistics	4	3	40	60	100
IV	NME II	24UCON41	E- Banking	2	2	20	30	50
	Skill Enhancement Course – IV (Discipline Specific Elective)	24UCOSE4	Managerial Skills	2	2	20	30	50
	Ability Enhancement Course IV (Entrepreneurial Based)	24UACO41	Women Entrepreneurship	1	1			
	CDP				+1			
	NCC / NSS / Sports				1			
			Total	30	24+1			

Semester V

Part	Components	Course Code	Course Title	Contact Hrs/ Week	Credits	Max. Marks		
						CIA	ESE	Total
III	Core IX	24UCOC51	Income Tax Law & Practice- I	6	5	40	60	100
	Core X	24UCOC52	Special Accounts	6	5	40	60	100
	Core XI	24UCCC53	Company Law and Secretarial Practice – I	6	4	40	60	100
	Core XII	24UCOC54	Cost Accounting	5	4	40	60	100
	Discipline Specific Elective I	24UCCE51 24UCOE52	E-Banking and Financial Services Green Marketing	5	4	40	60	100
IV	Skill Enhancement Course V	24UCOSE5	Career Skills	2	2	20	30	50
	Self-Study/ Online course / Internship (Optional)	24UCOI51/ 24UCOSS2	Stress Management		+2		50	50
Total				30	24+2			

Semester VI

Part	Components	Course Code	Course Title	Contact Hrs/ Week	Credits	Max. Marks		
						CIA	ESE	Total
III	Core XIII	24UCOC61	Income Tax Law & Practice- II	6	5	40	60	100
	Core XIV	24UCCC62	Company Law and Secretarial Practice – II	6	5	40	60	100
	Core XV	24UCOC63	Management Accounting	6	5	40	60	100
	Core XVI	24UCOP61	Project and Viva Voce	6	5	40	60	100
IV	Discipline Specific Elective II	24UCCE61 24UCOE62	Setting up of Business Entities Auditing	4	3	40	60	100
	Skill Enhancement Course VI	24UCOSE6	Goods and Service Tax	2	2	20	30	50
Total				30	25			

SEMESTER – I			
Part – 1 பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம் மரபுக்கவிதை, புதுக்கவிதை, இலக்கணம், இலக்கிய வரலாறு, சிறுகதை			
24ULTA11	Hrs/Week:6	Hrs/Semester: 90	Credits: 4

நோக்கங்கள்

	கற்றல் நோக்கங்கள்
1	காலந்தோறும் வளர்ந்துவரும் தமிழ்க் கவிதைகளின் வடிவினையும், கருத்தோட்டத்தினையும் மாணவியர் அறிந்துகொள்வர்.
2	தமிழ் மொழியைப் பிழையின்றி எழுதவும் பேசவும் முடியும்.
3	படைப்பாற்றலை வளர்த்துக் கொள்வர்.
4	இலக்கிய வரலாற்றின் வழி மொழியின் வளர்ச்சியையும் காலந்தோறும் மாறிவரும் இலக்கியங்களின் பல்வேறு வகைகளையும் தெரிந்து கொள்வர். துறைதோறும் தமிழ் மொழியின் வளர்ச்சியை அறிவர்.
5	தன்னம்பிக்கை உருவாக்கி, வேலை வாய்ப்பிற்கான தேர்வுகளில் திறமையுடன் பங்கேற்பர்.

பாடத்திட்டத்தின் பயன்கள்

CO.NO	இப்பாடத்திட்டம் - மாணவியரிடம்	அறிவாற்றல் திறன்
CO-1	பாரதியார் காலந்தொட்டு தற்காலப் புதுக்கவிதைகள் வரை கவிதை இலக்கியம் அறிமுகப்படுத்தப்படுவதால் படைப்பாற்றல் திறன் பெறுதல்	K1
CO-2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K2
CO-3	மொழியறிவோடு சிந்தனைத்திறன் அதிகரித்தல்	K3
CO-4	இக்கால இலக்கிய வகையினைக் கற்பதன் மூலம் படைப்பாக்கத் திறனைப் பெறுவர். தமிழ் மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்து கொள்ளுதல்	K4
CO-5	தனிமனித, சமுதாய வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது.	K5

அலகு - 1

மரபுக் கவிதை

1. தமிழ்த் தெய்வ வணக்கம் - பெ.சுந்தரனார்
2. பெண்கள் விடுதலைக் கும்மி – பாரதியார்
3. சிறுத்தையே வெளியே வா - பாரதிதாசன்
4. புத்தரும் சிறுவனும் - கவிமணி

(18 மணி நேரம்)

5. ஆதிமந்தி புலம்பல் - கண்ணதாசன்
6. துறைமுகம் - சுரதா
7. கடல் - தமிழ் ஒளி

அலகு - 2

புதுக்கவிதை

(18 மணி நேரம்)

1. வீட்டுக்கொரு மரம் வளர்ப்போம் - அப்துல் ரகுமான்
2. சென்றியூ கவிதைகள் - ஈரோடு தமிழன்பன்
3. பிற்சேர்க்கை - வைரமுத்து
4. வாழைமரம் - மு.மேத்தா
5. வள்ளுவம் பத்து - அறிவுமதி
6. ஆனந்த யாழை மீட்டுகிறாய் - நா. முத்துக்குமார்
7. நீ எழுத மறுக்கும் எனது அழகு - இளம்பிறை

அலகு - 3

இலக்கணம்

(18 மணி நேரம்)

1. எழுத்து பற்றிய விளக்கம்
2. முதலெழுத்துகள்
3. சுட்டெழுத்துகள், வினாஎழுத்துகள்
4. மொழி முதல் எழுத்துகள், மொழி இறுதி எழுத்துகள்
5. வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள்

அலகு - 4

இலக்கிய வரலாறு

(18 மணி நேரம்)

1. புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. சிறுகதையின் தோற்றமும் வளர்ச்சியும்

அலகு - 5

சிறுகதைகள்

(18 மணி நேரம்)

1. வாய்ச் சொற்கள் - ஜெயகாந்தன்
2. கடிதம் - புதுமைப்பித்தன்
3. முள்முடி - தி.ஜானகிராமன்
4. சிதறல்கள் - விழி.பா.இதயவேந்தன்
5. வீட்டின் மூலையில் சமையல் அறை அம்பை
6. ராசப்பா - முனைவர் மி.சு.எழிலரசி
7. ஆண்டன் செக்காவ் - நாயக்காரச் சீமாட்டி (மொழிபெயர்ப்புக் கதை)

துணைநின்ற நூல்கள்

1. பாரதியார் படைப்புகள் - சீனி.விசுவநாதன் (பதிப்பாசிரியர்)
அலயன்ஸ் கம்பெனி
64, ராம கிருஷ்ணா சாலை
மயிலாப்பூர்
சென்னை -4.
2. பாரதிதாசன் கவிதைகள் - பேரா. இ. சுந்தரமூர்த்தி
142, ஜானி ஜான் கான் சாலை,
இராயப்பேட்டை, சென்னை - 17
3. வைரமுத்து கவிதைகள் - வைரமுத்து
திருமகள் நிலையம்
55, வெங்கட்நாராயணா சாலை
தி.நகர் சென்னை - 17.

4. ரகசியப்பு - அப்துல் ரகுமான்
நேஷனல் பப்ளிகேஷன்
2, தியாகராய நகர்
சென்னை - 17
5. நன்னூல் - பவணந்தி முனிவர்
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.
6. தமிழ் இலக்கிய வரலாறு - தமிழ்த்துறை தொகுப்பு
தூய மரியன்னை கல்லூரி (தன்னாட்சி), தூத்துக்குடி.

பார்வை நூல்கள்

1. நன்னூல் - பவணந்தி முனிவர்
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.
- 2 தமிழ் இலக்கிய வரலாறு - ச.வே.சுப்பிரமணியன்
மணிவாசகர் பதிப்பகம்
31, சிங்கர் தெரு
பாரிமுனை, சென்னை - 18.
3. சிறுகதைக் களஞ்சியம் - அ.சிதம்பரநாதச் செட்டியார் (தொகுப்பாசிரியர்)
புக்ஸ் (இந்தியா) பிரைவேட்.,
சென்னை - 1.

இணைய ஆதாரங்கள்

1. Project Madurai –www.projectmadurai.org
2. Tamil Universal Digital Library – www.ulib.prg<<http://www.ulib.prg>>
3. Tamil Books on Line – books.tamilcube.com

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	3	3	3	2	3	2	3
CO-2	3	3	2	3	2	2	3	2	3	1
CO-3	3	3	2	2	2	3	2	2	2	3
CO-4	2	2	2	2	3	3	3	3	2	2
CO-5	3	3	3	3	2	3	3	2	2	3
Ave.	2.8	2.6	2.2	2.6	2.4	2.8	2.6	2.4	2.2	2.4

Mapping	<40%	≥ 40%and<70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – I			
Part I French	Fundamental French Course and commercial terms		
Course Code: 24ULFB11	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Learning Objectives:

- Examine the basic syntax in the French language
- Comprehend various grammatical tenses and use them to communicate in French
- Review various documents and discuss them to understand the vocabulary
- Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French
- Explore the French culture and system.

Course Outcomes

CO. No.	On completion of this course, students will be able to	Cognitive Level
CO-1	recall the usage of grammatical tenses in constructing sentences.	K1
CO-2	illustrate the grammar rules and vocabulary to produce grammatically correct sentences.	K2
CO-3	relate the French culture and civilization with her own.	K3
CO-4	distinguish various expressions and terms used to express in French professional world	K4
CO-5	evaluate and summarize with thorough understanding through authentic documents.	K5

SEMESTER – I			
Part I French	Fundamental French Course and commercial terms		
Course Code: 24ULFB11	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Unit I – Salut !

- 1.1 - Saluer
- 1.2 - Se présenter
- 1.3 - Entrer en contact avec quelqu'un
- 1.4 - Les pronoms sujets
- 1.5 - En France et ailleurs

Unit II –Enchante

- 2.1 - Demander de se présenter
- 2.2 - Présenter quelqu'un
- 2.3 - La négation
- 2.4 - Les adjectifs possessifs
- 2.5 - L'Europe

Unit III – J'adore

- 1.1 - Exprimer ses goûts
- 1.2 - Echanger sur ses projets
- 1.3 - Compléter une fiche d'inscription
- 1.4 – La futur proche
- 1.5 - La famille en France

Unit IV – Tu veux bien ?

- 4.1 - Demander à quelqu'un poliment
- 4.2 - Parler des actions passées
- 4.3 - Comprendre le récit d'actions passées
- 4.4 – Le passe compose
- 4.5 - Animaux et compagnie

Unit V – On se voit quand ?

- 1.1 - Proposer, accepter ou refuser une invitation
- 1.2 - Indiquer l'heure et la date
- 1.3 - Fixer un rendez-vous
- 1.4 - Les pronoms compléments directs
- 1.5 - Les termes commerciaux

Textbook: Régine Mérieux & Yves Loiseau, *Latitudes -1- (A1 /A2)*, méthode de français, Didier, 2017 (units 1 - 5 only)

Books, Journals and Learning Resources

- Cocton Marie-Noëlle. *Génération 1 Niveau A1*. Paris : Didier, 2016.
- J.Girardet & J.Pêcheur avec la collaboration de C.Gibble, *Echo A1*, CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella, *Civilisation Progressive du Français – I*, Paris : CLE International, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, Dupleix Dorothée, Cocton Marie-Noëlle, *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*, Paris : Didier, 2015

Web Resources:

<https://www.lawlessfrench.com/faq/lessons-by-level/>

<https://bonjourdefrance.com/>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	3	3	2	3	3
CO-2	3	2	2	2	2	3	3	2	3	3
CO-3	3	3	1	3	3	2	3	2	3	3
CO-4	3	3	2	2	3	2	3	3	3	3
CO-5	3	3	2	2	2	2	3	2	2	3
Ave.	3	2.6	1.8	2.2	2.4	2.4	3	2.2	2.8	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-I			
Part II English	Poetry, Prose, Extensive Reading and Communicative English-I		
Course Code: 24UGEN11	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Objectives:

- To provide adequate exposure and opportunities for students to imbibe, develop, practice, and use LSRW skills in English.
- To help the students read and comprehend contents in English.
- To construct simple sentences and short paragraphs in response to reading and writing.
- To make them communicate in English with confidence.

Course Outcome:

CO. No.	Upon completion of the course, the students will be able to	PSO Addressed	K Level
CO- 1	identify and improve their listening and writing skills.	2, 5	1
CO- 2	understand the main ideas of literary texts through reading passages.	1,2	2
CO- 3	apply and incorporate basic grammar and mechanics in writing.	1,2, 5	3
CO- 4	analyze prose and poems critically and improve their vocabulary.	3, 4	4
CO- 5	test their language skills and imbibe the ethical and moral values in literature.	1, 2, 5	5

SEMESTER-I			
Part II English Poetry, Prose, Extensive Reading and Communicative English –I			
Course Code: 24UGEN11	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Unit I –Poetry

Alfred Lord Tennyson (1809-1892)	: The Lady of Shallot
Rabindranath Tagore (1861-1941)	: Leave This Chanting
W.W. Gibson (1878-1962)	: The Stone
Ted Hughes (1930-1998)	: Hawk Roosting

Unit II – Prose

Stephen Leacock (1869-1944)	: My Lost Dollar
Robin Sharma (1964-)	: Your Commitment to Self- Mastery
Kaizen Malala Yousafza I (1997-)	: I am Malala

Unit III – Short Story

Leo Tolstoy (1828-1910)	: Three Questions
Oscar Wilde (1854-1900)	: The Model Millionaire
K.A. Abbas (1914-1987)	: The Refugee

Unit IV – Grammar

Parts of Speech– Noun, Pronoun, Article, Adjective,
Verb - Modals and Auxiliaries
Types of Sentences

Unit V- Communication Skills

Vocabulary, Sentence making
Reading Comprehension,
Filling Forms

Text Books:

- 1.Text compiled by the Research Department of English
- 2.Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006. Print.
- 3.CLIL (Content & Language Integrated Learning) – Module I by TANSCHHE (Tamil Nadu State Council for Higher Education)

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	3	3	2	2	2
CO-2	2	3	3	2	2	3	3	3	2	2
CO-3	2	2	3	3	2	2	3	3	2	2
CO-4	2	2	2	3	2	2	3	3	3	2
CO-5	2	2	2	3	3	2	2	2	3	3
Ave.	2.2	2.2	2.4	2.6	2.2	2.4	2.8	2.6	2.4	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Part III	Core I	Financial Accounting -I	
Code:24UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits :5

Objectives:

	Learning Objectives
1	To understand the basic accounting concepts and standards.
2	To know the basis for calculating business profits.
3	To learn the methods of calculating profit not-for profit concerns
4	To familiarize with the accounting treatment of depreciation.
5	To gain knowledge on the accounting treatment of royalty and insurance claims.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO – 1	remember the basic concepts and procedures related to financial accounting.	K1
CO – 2	understand the knowledge in preparing detailed accounts and in accordance with generally accepted accounting principles.	K2
CO – 3	apply the rules of double entry system of accounting for the preparation of various accounting records, final accounts of a sole trader and create algorithm for different forms of accounting.	K3
CO - 4	analyse the various methods of providing depreciation and exhibit accounting skills in presenting the accounting information and financial statements.	K4
CO - 5	evaluate the methods of calculation of profit and loss of business.	K5

SEMESTER –I			
Part III Core I		Financial Accounting – I	
Code:24UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits :5

Unit I – Introduction to Financial Accounting (15 Hours)

Financial Accounting – Meaning – Definition Book keeping and Accounting - Double entry System - Rules - Journal Entries - Ledger. Trial Balance – meaning – preparation of Trial balance. Basic Accounting Principles -Accounting Concepts and Conventions— Difference between double entry and single entry system

Unit II - Final Accounts of Sole Trading Concerns (15Hours)

Accounts of Sole trader – Trading Account - Profit and Loss account-Balance sheet – Closing Entries - Adjustment Entries

Unit III –Accounts of Not For Profit - Organisation: (15 Hours)

Accounts of not for - profit organisation - meaning - Capital and Revenue – Deferred Revenue Expenditure – Accounts of not -profit concerns and professionals – Receipts and Payments account –Income and Expenditure account – Difference between Income and Expenditure account and Receipts and Payments account – Preparation of Balance sheet.

Unit IV – Depreciation: (12 Hours)

Depreciation–Need–Causes-Methods of Providing depreciation: Straight Line method Diminishing Balance method – Conversion method

Unit V -Royalty and Insurance claims: (18 Hours)

Royalty - Meaning – Minimum Rent –Short Workings – Recoupment of Short workings - Fixed and Floating Recoupment. Lessor and Lessee – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only).

Note: Theory 30% Problem 70%

Textbook:

Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition, 2021.

Books for Reference:

1. Nagarajan .L,Vinayakam N.& Mani P.L.*Principles of Accountancy*. New Delhi: S.Chand & Company Pvt.Ltd.,Fourth Edition 2009.
2. Arulanandan K.S.*Advanced Accountancy*. Mumbai: Himalayan Publishing House, Sixth Edition 2016.
3. Arul Raj Ponnudurai S. *Accountancy*. Volume–I, Agra: Sathya Publications, Fifth Edition 2020.
4. Reddy T.S., & Murthy A., *Financial Accounting*. Chennai: Margam Publishers, 2004.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes (PSO)				
	PO -1	PO -2	PO-3	PO -4	PO -5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO1	3	2	2	2	2	3	2	2	2	3
CO2	2	3	2	2	2	2	3	2	2	2
CO3	3	1	2	2	2	3	2	2	2	2
CO4	3	3	2	2	2	2	3	2	2	2
CO5	3	3	2	2	2	3	3	2	2	1
Ave.	2.8	2.4	2.0	2.0	2.0	2.6	2.6	2.0	2.0	2.0

Mapping	<40%	≥ 40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Part III Core II Corporate Governance and Social Responsibility			
Course Code: 24UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits :4

Objectives:

	Learning Objectives
1	To understand the concept, significance and importance of corporate governance.
2	To analyze the structure, composition and responsibilities of corporate boards.
3	To evaluate the administration of corporate governance, including secretarial audit and corporate democracy.
4	To familiarize with key corporate legislations, including Companies Act 2013 and SEBI Act 1992.
5	To understand the concept, need and dimensions of social responsibility in business to gain knowledge about the Corporate Governance.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO – 1	Analyze and evaluate the effectiveness of corporate governance practices in organizations.	K1
CO – 2	Understand the structure, composition and responsibilities of corporate boards and design effective boards.	K2
CO – 3	Implement corporate governance administration, including secretarial audit and corporate democracy.	K3
CO – 4	Understand and apply key corporate legislations, including Companies Act 2013 and SEBI Act 1992.	K4
CO – 5	Understand the concept and dimensions of social responsibility and integrate it into business practices.	K5

SEMESTER –I			
Part III Core II Corporate Governance and Social Responsibility			
Course Code: 24UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits :4

Unit I Introduction to Corporate Governance (15 hours)

Corporate Governance – Meaning – Definition – Significance – Importance - Nature – Features - Objectives – Benefits – Reasons for Corporate Governance Failure - New Initiatives in Governance - Legal Frame work.

Unit II Corporate Board Management (15 hours)

Corporate Board Management – Structure – Composition of the Board – Size of the Board – Powers – Responsibilities – Functions - Code of Conduct for board members - Training for the board of directors – Effectiveness of the board.

Unit III Corporate Governance Administration (15 hours)

Corporate Governance Administration -Corporate Success - Secretarial Audit- Recommendation by Expert Committees – Corporate Democracy - Discipline of Corporate Governance- Principles of Corporate Governance.

Unit IV Corporate Legislations (15 hours)

Corporate Legislations – Companies Act 2013 – Securities and Exchange Board of India Act 1992 - Labour Legislations - Stakeholders Legislations – Consumer Protection Act 1986 - Competition Act 2002 – Standards of Weights and Measures Act 1976 - Environmental Legislations - Pollution Control Act.

Unit V Social Responsibility (15 hours)

Social responsibility – Need – Nature – Dimensions – Assumption of social responsibility - Approaches – Social responsibility issues - Arguments for and against social responsibility of business - Corporate Social responsibility – Approaches – Corporate Social Responsibility in Indian Scenario.

Text Book:

Balachandran,V, Chandrasekaran. V, *Corporate Governance Ethics and Social Responsibility*, New Delhi: PHI Learning Pvt Ltd., Second Edition 2013.

Reference Book:

Dr. B. Zahir Hussain, *Corporate Governance Labour Management and Industrial Relations*, Mangalam Publications Delhi 110053, 2013.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	3	2	3	2	2
CO-2	3	2	3	2	3	3	2	3	3	2
CO-3	3	2	3	2	3	3	2	3	2	3
CO-4	3	2	3	3	3	3	2	3	2	3
CO-5	3	2	3	3	3	3	2	3	3	2
Ave.	3.0	2.0	2.8	2.4	2.8	3.0	2.0	3.0	2.4	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER I			
Generic Elective I		Business Communication	
Course Code: 24UCOE11	Hrs/Week: 4	Hrs/Sem: 60	Credit: 3

Objectives

Learning Objectives	
1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade
2	To update the students to understand about trade enquiries
3	To make the students aware of the various types of business correspondence
4	To update the students to write business reports.
5	To enable the learners to update with various types of interviews

Course Outcomes

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	recall the various contemporary communication methods and technologies used in business and the significance of the communication its application in business settings.	K1
CO-2	review the effective communication principles, including clarity, conciseness and professionalism in various contexts, such as business letters, reports and digital profiles	K2
CO-3	apply practical knowledge and skills in utilizing modern communication methods, including email, video conferencing and social media, to enhance interpersonal and professional communication	K3
CO-4	analyse the ability to compose different types of business letters, such as trade inquiries, orders, complaints and circulars and report writing for clear and persuasive communication	K4
CO-5	assess the comprehensive understanding of specialized correspondence including banking, insurance and company secretarial communications.	K5

SEMESTER I			
Generic Elective I		Business Communication	
Course Code: 24UCOE11	Hrs/Week: 4	Hrs/Sem: 60	Credit: 3

Unit I - Introduction to Business Communication (12 hours)

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

Unit II - Trade Enquiries (12 hours)

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

Unit III - Banking & Insurance Correspondence (12 hours)

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

Unit IV - Secretarial Correspondence (12 hours)

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

Unit V - Interview Preparation (12 hours)

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.

Text Book

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*-Sultan Chand & Sons- New Delhi., Revised Edition 2021

Reference Books

1. V.K. Jain and Om Prakash, *Business Communication*, S.Chand, New Delhi. Revised Edition 2018
2. Rithika Motwani, *Business Communication*, Taxmann, New Delhi. Revised Edition 2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	2	3	2	3	1	2	2	3
CO-2	2	3	2	2	3	2	2	1	3	2
CO-3	2	3	2	3	2	1	2	3	2	1
CO-4	3	2	2	1	2	2	3	2	3	1
CO-5	3	1	2	2	1	2	2	2	1	3
Ave.	2.4	2.2	2.0	2.2	2.0	2.0	2.0	2.0	2.2	2.0

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Part IV Skill Enhancement Course -I MS Office			
Course Code: 24UCOSE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

	Learning Objectives
1	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and storing data in a spreadsheet.
2	To equip the students with the skills in MS Excel program.
3	To update the students with Advanced MS Excel functions this helps in developing multiple worksheets.
4	To make the students identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition.
5	To enable the students to plan, design, create, manipulate and analyse and compile data in various ways

Course Outcomes

CO No.	Upon the completion of this course, the students will be able to	Knowledge Level
CO 1	recall the concept of basic formatting procedures in MS Office	K1
CO 2	review the process of incorporating WordArt, SmartArt, formulae and to design the various presentation styles.	K2
CO 3	apply the knowledge of encryption and decryption of files, advanced Excel functions and to design a template in MS PowerPoint	K3
CO 4	examine the mechanism of sharing documents in MS Word, employing mathematical and text functions in MS Excel and establishing presentation styles in MS PowerPoint	K4
CO 5	assess the strategies of mail merge in MS Word, employing financial and logical functions in MS Excel and working on Presentation Layouts	K5

SEMESTER –I			
Part IV Skill Enhancement Course -I MS Office			
Course Code: 24UCOSE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I -Microsoft Word –I

(6 Hours)

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

Unit II - Microsoft Word –II

(6 Hours)

Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document –Mail Merge.

Unit III - Microsoft Excel I

(6 Hours)

Microsoft Excel – create a spreadsheet using Auto fill, setting margin ,adding and removing Rows and Columns, creating and copying formulae, changing column width and Row height ,using Auto format, creating and printing chart, Page Layout ,converting files into different format, finding total in rows and columns and Mathematical Expressions such as Add, Subtract, Multiply and Divide.

Unit IV -Microsoft Excel-II

(6 Hours)

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE,NPER,PV, FV –Logical Functions: AND, FALSE,IF,NOT,OR,TRUE–BAHTTEXT Text Function– LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date &Time Functionality.

Unit V -Microsoft Power Point

(6 Hours)

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background–Choosing the Presentation Layout –Establishing the Presentation Style.

Text Books:

1. Sanjay Saxena, *A First Course in computers Based on Windows 8 and MS Office* 2013, Vikas Publishing House Pvt.Ltd. New Delhi, Revised Edition 2015
2. Bhullar, MS.Ramanpreet Kaur, *Fundamentals of Information Technology & MS Office*, Kalyani Publishers Ludhiana, Revised Edition 2015.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	3	3	2	3	2	3	3	3	2	3
CO2	3	3	2	3	2	3	2	3	2	2
CO3	3	2	2	2	2	2	2	2	2	3
CO4	2	2	2	3	3	3	2	3	2	3
CO5	3	3	2	3	2	3	2	1	2	2
Average	2.8	2.6	2.0	2.8	2.2	2.8	2.2	2.4	2.0	2.6

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER - II			
Part -1 Tamil பொதுத்தமிழ் - தாள் 2 - சமய இலக்கியங்கள் செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு			
Code :24ULTA21	Hrs/Week:6	Hrs/ Semester : 90	Credits :4

நோக்கங்கள்

	கற்றல் நோக்கங்கள்
1	இறை ஆற்றலை உணர்ந்துகொள்ள உதவுகிறது
2	தமிழ் மொழியைப் பிழையின்றி எழுதவும் பேசவும் முடியும்.
3	அன்பு, இரக்கம், நற்சொல், நற்செயல் போன்ற நற்பண்புகளோடு வாழ வழி வகுக்கிறது.
4	இலக்கிய வரலாற்றின் வழி மொழியின் வளர்ச்சியையும் காலந்தோறும் மாறிவரும் இலக்கியங்களின் பல்வேறு வகைகளையும் தெரிந்து கொள்வர். துறைதோறும் தமிழ் மொழியின் வளர்ச்சியை அறிவர்.
5	தன்னம்பிக்கை உருவாக்கி, வேலை வாய்ப்பிற்கான தேர்வுகளில் திறமையுடன் பங்கேற்பர்.

பாடத்திட்டத்தின் பயன்கள்

CO.NO	இப்பாடத்திட்டம் - மாணவியரிடம்	அறிவாற்றல் திறன்
CO-1	தமிழரின் சமய தத்துவங்களை அறிந்து தெளிவு பெறுவர்	K1
CO-2	பல்வேறு சமய கருத்துகளை அறிவதன் மூலம் சமய ஒற்றுமை உணர்வு பெறுவர்.	K2
CO-3	மொழியறிவோடு சிந்தனைத்திறன் அதிகரித்தல்	K3
CO-4	இறைவன் முன் அனைவரும் சமம் என்ற சிந்தனையை உருவாக்குகிறது.	K4
CO-5	தனிமனித, சமுதாய வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது.	K5

அலகு – 1

(18 மணி நேரம்)

பக்தி இலக்கியம்

1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் வரிகள் - 10 பாடல்கள்
2. ஆண்டாள் - திருப்பாவை (முதல் 10 பாசரம்)

அலகு – 2

(18 மணி நேரம்)

1. வள்ளலார் - அருள் விளக்கமாலை (முதல் 10 பாடல்கள்)
2. எச்.ஏ. கிருட்டிணப்பிள்ளை - இரட்சணிய மனோகரம் - பால்ய பிரார்த்தனை
3. குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணிகள்)

அலகு – 3

(18 மணி நேரம்)

சிற்பிலக்கியங்கள்

1. தமிழ்விடு தூது - (முதல் 20 கண்ணிகள்)
2. திருக்குறறாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல்
3. முக்கூடற்பள்ளு - நாட்டு வளம்

அலகு – 4

(18 மணி நேரம்)

இலக்கணம்

1. சொல்லின் பொது இலக்கணம்
2. ஒரெழுத்து ஒரு மொழிகள், சொல்லின் வகைகள்
3. பெயர்ச்சொல் - அறுவகைப் பெயர்கள்
4. வினைச் சொல் - இலக்கணம் - வகைகள்
5. இடைச்சொல் - இலக்கணம் - வகைகள்
6. உரிச்சொல் - இலக்கணம் - வகைகள்

அலகு - 5

(18 மணி நேரம்)

இலக்கிய வரலாறு

1. சைவம் தமிழுக்கு ஆற்றியத்தொண்டு
2. வைணவம் தமிழுக்கு ஆற்றியத்தொண்டு
3. கிறித்தவம் தமிழுக்கு ஆற்றியத்தொண்டு

துணைநின்ற நூல்கள்

1. பன்னிரு திருமுறைகள் - பேரா. அ. மாணிக்கம் (உரையாசிரியர்)
வர்த்தமானன் பதிப்பகம்
21, இராமகிருஷ்ணா தெரு,
தியாகராய நகர்,
சென்னை - 17.
2. திருக்குறள் - பரிமேலழகர் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.
3. நாலடியார் - தி.சு. பாலசுந்தரம் பிள்ளை
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.

பார்வை நூல்கள்

1. நன்னூல் - பவணந்தி முனிவர்
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.
2. தமிழ் இலக்கிய வரலாறு - தமிழ்த்துறை தொகுப்பு
தூய மரியன்னை கல்லூரி (தன்னாட்சி),
தூத்துக்குடி.
3. பதினெண் கீழ்க்கணக்கு நூல்கள் - எம். நாராயண வேலுப்பிள்ளை
நர்மதா பதிப்பகம், தியாகராய நகர், சென்னை.

இணைய ஆதாரங்கள்

1. Project Madurai –www.projectmadurai.org
2. Tamil Universal Digital Library – www.ulib.prg<<http://www.ulib.prg>>
3. Tamil Books on Line – books.tamilcube.com

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	3	3	3	2	3	2	3
CO-2	3	3	2	3	2	2	3	2	1	1
CO-3	3	3	2	2	2	3	2	2	2	3
CO-4	2	2	2	2	3	1	3	3	2	2
CO-5	3	3	3	3	2	3	1	2	2	3
Ave.	2.8	2.6	2.2	2.6	2.4	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40%and<70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – II			
Part I French	Proficient French Course and commercial correspondence		
Course Code: 24ULFB21	Hrs / Week: 6	Hrs / Semester : 90	Credits:3

Learning Objectives:

- To express basic French sentence structure and vocabulary.
- To compile the various grammatical tenses and use them to communicate better in French.
- To develop the language proficiency of the learners by practising all for competencies: Reading, writing, listening, and speaking.
- To analyse and interpret verbal expressions of cause, effect, purpose, and opposition in French
- To comprehend text passages and use them to express their opinions.

Course Outcomes

CO. No.	On completion of this course, students will be able to	Cognitive Level
CO-1	retrieve various tenses and effectively employ them in speaking and writing	K1
CO-2	explain a French document such as posters, bulletins, and infographics	K2
CO-3	demonstrate knowledge of various expressions used to convey opinion, emotions, cause, effect, purpose, and hypothesis of professional setting in French	K3
CO-4	analyse and utilize the grammatical concepts in drafting sentences and paragraphs related to commercial French.	K4
CO-5	value the French culture and its differences.	K5

SEMESTER – II			
Part I French	Proficient French Course and commercial correspondence		
Course Code: 24ULFB21	Hrs / Week: 6	Hrs / Semester : 90	Credits:3

Unit I – Bonne idée !

- 1.1 - Exprimer son point de vue
- 1.2 - S’informer sur le prix et la quantité
- 1.3 - Faire des achats dans un magasin
- 1.4 – Les articles partitifs
- 1.5 - Quel cadeau offrir ?

Unit II – C’est où ?

- 2.1 - Demander et indiquer une direction
- 2.2 - Localiser
- 2.3 - Comprendre des indications de direction et de lieu
- 2.4 – L’impératif
- 2.5 - Architecture et nature

Unit III – N’oubliez pas

- 1.1 - Exprimer l’obligation ou l’interdit
- 1.2 - Conseiller
- 1.3 - Comprendre une chanson
- 1.4 – Les pronoms relatifs
- 1.5 - La France d’Outre-mer

Unit IV - Belle vue sur la mer

- 4.1 - Décrire un lieu
- 4.2 - Se situer dans le temps
- 4.3 - Comprendre la description d’un lieu
- 4.4 - Le pronom y
- 4.5 - L’Union européenne

Unit V – Les compétences communicatives

- 5.1 - Lettre de motivation
- 5.2 - Lettre pour postuler à un stage
- 5.3 - Lettre pour ouvrir un compte
- 5.4 – Préparer un CV
- 5.5 - Lettre pour raconter votre séjour professionnel

Textbook: Régine Mérieux & Yves Loiseau, *Latitudes -1- (A1 /A2)*, méthode de français, Didier, 2017 (units 6-9 only)

Books, Journals and Learning Resources

- Cocton Marie-Noëlle. *Génération 1 Niveau A1*. Paris : Didier, 2016.
- J.Girardet & J.Pêcheur avec la collaboration de C.Gibble, *Echo A1*, CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella, *Civilisation Progressive du Français – I*, Paris : CLE International, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, Dupleix Dorothée, Cocton Marie- Noëlle, *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*, Paris : Didier, 2015

Web Resources:

<https://www.lawlessfrench.com/faq/lesson-s-by-level/> <https://bonjourdefrance.com/>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	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	2	3	3	2	2	3
CO-2	3	3	2	2	3	2	3	2	2	3
CO-3	3	2	2	2	2	3	3	3	3	3
CO-4	3	3	2	2	2	3	3	3	2	3
CO-5	3	2	2	3	3	2	2	3	3	3
Ave.	3	2.6	2	2.2	2.4	2.6	2.7	2.6	2.4	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-II			
Part II English Poetry, Prose, Extensive Reading and Communicative English –II			
Course Code 24UGEN21	Hrs/Week: 6	Hrs/Semester: 90	Credits: 3

Objectives

- To help the students realise how life, literature and language are closely connected.
- To expose the students to language skills through the core subjects.
- To develop the skills of interpretation, critical thinking, and clear writing.
- To support them for future academic study by developing a high social, aesthetic, and cultural literacy.

Course Outcome:

CO. No.	Upon completion of the course, the students will be able to	PSO Addressed	K Level
CO- 1	identify the different kinds of sentence structure through diverse literary pieces.	2,4,5	1
CO- 2	discuss the aesthetic and ethical values imbibed in literature.	4,5	2
CO- 3	apply the correct use of tenses in oral and written communication.	2,4,5	3
CO- 4	organize paragraphs, essays, and other forms of reports with subject verb agreement.	2,4, 5	4
CO- 5	evaluate and analyse poetic content and correlate them to real life experiences.	4,5	5

SEMESTER-II			
Part II English Poetry, Prose, Extensive Reading and Communicative English–II			
Course Code: 24UGEN21	Hrs/Week: 6	Hrs/Semester:90	Credits:3

UNIT I –Poetry

William Wordsworth (1770-1850) : Resolution and Independence

John Keats (1795-1821) : Ode on a Grecian Urn

Maya Angelou (1928-2014) : Still I Rise

Toru Dutt (1856-1877) : The Lotus

UNIT II – Prose

A.G. Gardiner(1865-1946) : On Courage

Desmond Morris(1928-) : A Little Bit of What You Fancy

Kalpana Chawla (1962-2003) : The Sky is the Limit

UNIT III – Short Story

Anatole France(1844-1924) : Our Lady's
Juggler

Liam O'Flaherty(1896-1984) : The Sniper

Langston Hughes(1901-1967) : Thank You Ma'am

UNIT IV – Grammar

Tenses : Present, Past and Future,

Concord : Subject -Verb Agreement

UNIT V- Communication Skills

Listening, Reading, Pronunciation (TANSCHÉ - Module - II),

Letter writing, Email writing

Text Books:

1. Text compiled by the Research Department of English
2. Joseph, K.V. A Textbook of English Grammar and Usage. Chennai: Vijay Nicole Imprints Private Limited, 2006.
3. CLIL (Content & Language Integrated Learning) – Module II by TANSCHÉ (Tamil Nadu State Council for Higher Education).

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	3	3	2	3	3
CO-2	2	3	3	2	2	2	3	2	3	3
CO-3	2	2	3	3	2	2	3	3	3	3
CO-4	2	2	2	3	2	2	3	2	3	3
CO-5	2	2	2	3	3	3	2	3	3	3
Ave.	2.2	2.2	2.4	2.6	2.2	2.4	2.8	2.4	3	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER II			
Part III	Core III	Financial Accounting- II	
Course Code: 24UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credit: 5

Objectives

Learning Objectives	
1	To make students prepare different kinds of accounts such Hire purchase and Instalments System.
2	To make students to understand the allocation of expenses under departmental Accounts
3	To help students gain an understanding about partnership accounts relating to Admission and retirement
4	To provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5	To help students know the requirements of international accounting standards

Course Outcome

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	recall the appropriate financial theory and analytical techniques to solve various financial problems.	K1
CO-2	review the various accounting aspects of all the different types of accounting and prepare financial reports to assess the financial position.	K2
CO-3	apply critical thinking skills to analyze the financial data as well as the effects of differing financial methods on the financial statement.	K3
CO-4	analyze the financial statements in accordance with appropriate standards.	K4
CO-5	assess the various accounting data and the ability to communicate such data effectively and to provide knowledgeable recommendations.	K5

SEMESTER II			
Part III	Core III	Financial Accounting- II	
Course Code: 24UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credit: 5

UNIT 1 Hire Purchase and Installment System (15 Hours)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System - Calculation of Profit

UNIT II Branch and Departmental Accounts (15 Hours)

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT III Partnership Accounts – I (15 Hours)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT IV Partnership Accounts – II (15 Hours)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT V Accounting Standards for financial reporting (Theory only) (15 hours)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards- Development of Accounting Standards in India -Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Text Book:

Radhaswamy and Gupta R.L. *Advanced Accounting*, New Delhi: Sultan Chand, 2021.

Books for Reference

1. Gupta R. L.and Gupta V.K., *Financial Accounting*, New Delhi: Sultan Chand, 2021.
2. Jain S.P. and Narang K.L., *Financial Accounting - I*, New Delhi: Kalyani Publishers, 2023.
3. Reddy T.S., & Murthy A., *Financial Accounting*, Chennai: Margam Publishers, 2012
4. Vinayakam N. and Charumathi.B, *Financial Accounting*, S.Chand & Company Pvt .Ltd., First Edition,2004

Mapping of Course Outcomes with POs and PSOs

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	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	2	2	3	3	3	3
CO -2	3	2	2	2	2	2	3	3	3	3
CO -3	2	3	2	2	2	3	3	2	3	2
CO -4	3	3	2	2	2	1	2	3	3	2
CO -5	3	3	2	2	2	2	2	3	3	2
Ave.	2.8	2.8	2	2.0	2.0	2	2.6	2.8	3	2.4

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –II			
Part III	Core IV	Corporate Finance	
Course Code: 24UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives:

	Learning Objectives
1	To understand the concept, nature, and scope of corporate finance.
2	To analyze financial planning and its importance in corporate decision-making.
3	To evaluate capital budgeting decisions using various appraisal methods.
4	To determine optimal capital structure and understand its impact on business risk.
5	To calculate cost of capital and understand its significance in corporate finance.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	analyze and evaluate financial decisions in a corporate setting.	K1
CO2	create sound financial plans considering factors affecting financial decisions and develop financial plans.	K2
CO3	use capital budgeting appraisal methods to evaluate investment proposals and Capital budgeting decisions.	K3
CO4	determine the optimal mix of debt and equity to minimize business risk and design optimal capital structure.	K4
CO5	calculate cost of capital and understand its impact on corporate financial decisions.	K5

SEMESTER –II			
Part III	Core IV	Corporate Finance	
Course Code: 24UCCC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Unit I Corporate Finance

(15 hours)

Corporate Finance – Meaning - Nature and Scope of Corporate Finance – Functions- Objectives - Profit maximization - Wealth Maximization - Finance manager and his role

Unit II Financial Planning

(15 hours)

Financial planning - Characteristics of a sound financial plan - Factors affecting financial plan – Need for financial plan – Capitalization - Over Capitalization - Under Capitalization.

Unit III Capital Budgeting

(15 hours)

Capital Budgeting – Importance of Capital Budgeting – Kinds of Capital Investment Proposals – Factors affecting Capital Investment decisions – Capital Budgeting Appraisal Methods – Pay Back Period method – NPV method (Computation of Simple Problems only)

Unit IV Capital Structure

(15 hours)

Capital Structure - Business and Financial risk - Financial and Operating leverage- Sources of funds - Share Capital - Debt Capital. (Computation of Simple Problems only)

Unit V Cost of Capital

(15 hours)

Cost of Capital - Importance of the cost of Capital - Different types of capital – Average cost of capital - Working Capital - Determinants of Working capital - Sources of Working Capital (Computation of Simple Problems only)

Theory: 40%, Problem:60%

Text Books:

Maheshwari S.N, *Financial Management Principles and Practice*, Sultan and Chand Sons, 2019.

Reference Books:

1. Murthy.A, *Financial Management*, Margham Publications, 2011
2. Srinivasan J, Periasamy P, *Fundamentals of Financial Management*, Vijay Nicole Imprints, 2016
2. Aswath Damodaran. *Corporate Finance Theory and Practice*. William Publishing house:2015
3. Vishwanath S.R, *Corporate Finance Theory and Practice Sage Response*. Second edition,
4. Prasanna Chandra. *Fundamental of Financial Management*. TMH Publishers 2013.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	3	2	3	2	2
CO-2	3	2	3	2	3	3	3	3	3	3
CO-3	3	3	3	2	3	3	3	3	2	3
CO-4	3	3	3	3	3	3	3	3	2	3
CO-5	3	3	2	2	3	3	3	3	3	3
Ave.	3.0	2.6	2.6	2.2	2.8	3.0	2.8	3.0	2.4	2.8

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-II			
Generic Elective -II		Insurance and Risk Management	
Course Code: 24UCOE21	Hrs/Week:4	Hrs/Sem: 60	Credits :3

Objectives

	Learning Objectives
1	To help the students know the concepts and principles of contract of insurance
2	To enable the students understand the basic concepts of life insurance
3	To impart knowledge on the principles of general insurance
4	To examine the Insurance Regulatory and Development Authority 1999(IRDA)
5	To help students know the risk management process

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the various concept of insurance, principles of insurance, general concepts, basic features of life insurance and role of insurance intermediaries	K1
CO2	describe the fundamental principles of general insurance, types of policies, personal accident insurance, liability insurance and IRDA policies.	K2
CO3	use the rules and regulations under IRDA 1999 ,its purpose, duties, powers, functions, operations, various policy holders benefited under IRDA	K3
CO4	analyse the various types of life insurance products, individual and group policies, various pension and annuity schemes	K4
CO5	plan out the process and identification of risk, risk reduction, risk transfer, risk financing, levels of risk management and asses on reinsurance and double insurance.	K5

SEMESTER-II			
Generic Elective -II		Insurance and Risk Management	
Course Code: 24UCOSE2	Hrs/Week:4	Hrs/Sem:60	Credits:3

Unit I - Introduction to Insurance (12 hours)

Meaning -Definition of Insurance –Nature –Evolution-Functions of Insurance-Principles of insurance –Kinds of Insurance –Types of Insurance Organisations –Role and importance of Insurance–Insurance organisation in India.

Unit II - Life Insurance (12 hours)

Life Insurance Business - Features of Life Insurance – Types of Life Insurance Policies – Duration of Policies-Method of premium payment-Participation in profit-Method of Policy payment-Non conventional policies- Pension and Annuities.

Unit III - General Insurance (12 hours)

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance–Claims Settlement.

Unit IV - Risk Management (12 hours)

Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses – Risk Retention-Risk Transfer–Risk Financing –Level of Risk Management –Corporate Risk Management – Personal Risk Management.

Unit V - IRDA 1999 (12 hours)

Insurance Regulatory and Development Authority (IRDA)1999–Objectives of IRDA Act- Purpose, Duties, Powers and Functions of IRDA–OperationsofIRDA–InsurancePolicyholders’ Protection under IRDA - Summary Provisions of related Acts.

Text Book:

1. Mishra.M.N & Mishra S.B .*Insurance Principles and Practice*. S Chand Publishers, New Delhi (2016).
2. Gupta.P.K .*Insurance and Risk Management*. Himalaya Publications, Mumbai(2016).
3. Neeti Gupta, Anuj Gupta and Abha Chopra . *Risk Management and Insurance*,Kalyani Publishers, New Delhi(2015).

Books for reference:

- John.C.Hul.*RiskManagementandFinancialInstitutions*(WileyFinance),Johnwiley&sons, New Jersey (2018)
- Alka Mittal &Gupta.S.L.*Principles of Insurance and Risk Management*. Sultan Chand &Sons Publications, New Delhi(2010).
- Dr.Sunilkumar .*Insurance and Risk Management* .Golgatia publishers, New Delhi(2017).

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	2	1	2	3	3	2	2	3
CO-2	3	2	3	2	3	2	3	1	3	2
CO-3	1	3	2	2	1	2	3	2	2	1
CO-4	2	2	2	3	2	1	2	3	1	3
CO-5	3	1	3	2	3	3	2	2	2	2
Ave.	2.2	2.2	2.4	2.0	2.2	2.2	2.6	2.0	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –II			
Skill Enhancement Course –II Computerized Accounting with Tally			
Course Code:24UCOSE2	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Objectives:

	Learning Objectives
1	To impart the basic principles and concepts of computerized accounting
2	To gain knowledge on Ledger Creation
3	To learn about the types of vouchers.
4	To learn cost category and cost centres in voucher
5	To impart knowledge of inventory accounting.

Course Outcomes:

CO No.	Upon completion of this course, students will be able To	Knowledge Level
CO – 1	remember the basic concepts of computerized accounting in Tally ERP 9	K1
CO – 2	gain knowledge on the use and application of Tally	K2
CO – 3	inculcate the application of Tally to categorize and creating types of accounting ledgers and Vouchers.	K3
CO – 4	analyse and classify creation of cost categories, for the preparation of final accounts in Tally ERP.9 software.	K4
CO – 5	evaluate the knowledge of inventory accounting.	K5

SEMESTER –II			
Skill Enhancement Course –II		Computerized Accounting with Tally	
Course Code:24UCOSE2	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I - Introduction to Accounting and Tally ERP9 : (6 hours)

Accounting – Types of Accounts – Mode of Accounts – Rules of Accounting – Double Entry System of Book Keeping – Golden rules of Accounting. Company features – usage of Tally ERP 9 – Creation/ Setting up of company in Tally ERP.9.

Unit II - Accounting Ledger Creation: (4 hours)

Accounting Groups – – Procedure for creating Accounting Ledger – Single –Multiple Ledger Creation .

Unit III - Accounting Voucher Creation: (6 hours)

Accounting voucher – Procedure for creating Voucher – Sales voucher - Purchase – Contra – Payment - Debit note – Credit note in Tally.

Unit IV - Cost Centre and Cost Categories creation -: (6 hours)

Cost centre – creation - Cost Categories –creation. Bill Wise details – Procedure –Creation.

Unit V -Inventory Masters in Tally: (8 hours)

Stock groups – Single –Multiple – Stock Categories – Single – Multiple – Units of Measure – Stock item. – Single – Multiple –creation.

NOTE: 100% Practical.

Text Book:

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi: Dreamtech press, 1st edition, 2016.

Books for Reference:

Nadhani A.K. and Nadhan K.K. Implementing Tally, New Delhi: BPB Publications 4th Edition, 2018.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	3	2	2	2	1	2	2	2
CO-5	3	2	2	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.0	2.0	2.2	2.4	2.2	2.0	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – III			
Part-I Tamil Paper - 3 காப்பிய இலக்கியங்கள் பெருங்காப்பியம், சமயக் காப்பியம், இலக்கணம், இலக்கிய வரலாறு, புதினம்			
24ULTA31	Hrs / Week:6	Hrs / Semester: 90	Credits: 3

நோக்கங்கள்

	கற்றல் நோக்கங்கள்
1	நம் தாய்மொழியில் உள்ள அரிய பொக்கிசங்களான காப்பியங்களை, அவற்றின் உட்கருத்தை மாணவியர் அறிந்துகொள்வர்.
2	சங்ககாலம் முதல் இக்காலம் வரை பல்வேறு சமயங்களின் வளர்ச்சி நிலைகள் பற்றியும் இக்காப்பியங்கள் வழி அறிந்து கொள்வர்.
3	வாழ்வுக்கு இலக்கணம் கூறும் அகப்பொருள் இலக்கணம் பற்றி அறிந்து கொள்வர்.
4	இலக்கிய வரலாற்றின் வழி மொழியின் வளர்ச்சியையும் காலந்தோறும் மாறிவரும் இலக்கியங்களின் பல்வேறு வகைகளையும் தெரிந்து கொள்வர்.
5	தன்னம்பிக்கை உருவாக்கி, வேலை வாய்ப்பிற்கான தேர்வுகளில் திறமையுடன் பங்கேற்பர்.

பாடத்திட்டத்தின் பயன்கள்

CO.NO	இப்பாடத்திட்டம் - மாணவியரிடம்	அறிவாற்றல் திறன்
CO-1	இலக்கிய அறிவையும், காப்பிய அறிமுகம் மற்றும் கருத்து நலம் குறித்த புலமையை வளர்க்கிறது	K1
CO-2	கடல் போன்ற தமிழ் இலக்கியக் கனிச் சாற்றை மேன்மேலும் பருக வேண்டும் என்னும் ஆவலை வளர்க்கிறது.	K2
CO-3	மொழியறிவோடு சிந்தனைத்திறனையும், படைப்பாற்றலையும் வளர்க்கிறது.	K3
CO-4	சங்க கால மக்களின் வாழ்க்கைச் சுவடு, மற்றும் வாழ்வியல் பண்பாட்டு நெறிகளின் தாக்கம் பெற்றுத் தங்களின் எதிர்கால வாழ்வைச் செம்மையுடன் அமைக்கும் திறனைப் பெறுகிறார்கள்.	K4
CO-5	தனிமனித, சமுதாய வாழ்க்கைச் சிக்கல்களை எதிர்கொண்டு வெற்றியோடு பயணிக்கும் திறனைப் பெறுகிறார்கள்.	K5

அலகு 1

(18 மணி நேரம்)

பெருங்காப்பியங்கள்

1. சிலப்பதிகாரம் - வழக்குரைகாதை - இளங்கோவடிகள்
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை - சீத்தலைச் சாத்தனார்
3. சீவக சிந்தாமணி - பூமகள் இலம்பகம் - திருத்தக்கத் தேவர்
4. வளையாபதி - நாதகுத்தனார்

அலகு – 2

(18 மணி நேரம்)

சமய காப்பியங்கள்

1. பெரியபுராணம் - பூசலார் நாயனார் புராணம் - சேக்கிழார்
2. கம்பராமாயணம் - மந்தரை சூழ்ச்சிப் படலம் - கம்பர்
3. இயேசு காவியம் - மலைப் பொழிவு - கண்ணதாசன்
4. சீறாப்புராணம் - புலி வசனித்த படலம் - உமறுப் புலவர்

அலகு – 3

(18 மணி நேரம்)

இலக்கணம்

1. அகப்பொருள்:
 1. எழு திணை விளக்கம்
 2. முதல், கரு, உரிப் பொருள் - விளக்கம்
2. புறப்பொருள்:
 1. வெட்சி முதல் பாடாண் திணை வரை - விளக்கம்

அலகு – 4

(18 மணி நேரம்)

இலக்கிய வரலாறு

1. ஐம்பெருங் காப்பியங்கள்
2. ஐஞ்சிறு காப்பியங்கள்
3. சிற்றிலக்கியங்கள்

அலகு – 5

(18 மணி நேரம்)

புதினம்

1. வஞ்சிமாநகரம் (வரலாற்றுப் புதினம்) – நா.பார்த்த சாரதி

துணைநின்ற நூல்கள்

1. சிலப்பதிகாரம் - புலவர் பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.
2. மணிமேகலை - புலவர் பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.
3. .சீவகசிந்தாமணி - புலவர் பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.
4. கம்பராமாயணம் - பேரா. பூவண்ணன்(உரையாசிரியர்)
வர்த்தமானன் பதிப்பகம்
21, இராமகிருஷ்ண தெரு
தியாகராய நகர்
சென்னை – 17.
5. பெரியபுராணம் - பன்னிரு திருமுறைகள்
ச.வே.சுப்பிரமணியன்
மணிவாசகர் பதிப்பகம்
31, சிங்கர் தெரு
பாரிமுனை, சென்னை – 18.
6. இயேசு காவியம் - கவிஞர் கண்ணதாசன்,
கண்ணதாசன் பதிப்பகம்

கலைக்காவிரி வெளியீடு,
திருச்சி .

7. ஐஞ்சிறுகாப்பியங்கள் (மூலமும் உரையும்) – தமிழ் நிலையம்
40, சரோஜினி தெரு

தியாகராய நகர்

சென்னை – 17

8. புறப்பொருள் வெண்பாமாலை - பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.

பார்வை நூல்கள்

1. தொல்காப்பியம் - பொருளியல் உரைவளம் - க. வெள்ளைவாரணன்
பதிப்புத் துறை,

மதுரை காமராசர் பல்கலைக் கழகம்,

மதுரை- 625 021.

முதற்பதிப்பு - 1983

2. நன்னூல் - பவணந்தி முனிவர்
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி – 6.

3. தமிழ் இலக்கிய வரலாறு - தமிழ்த்துறை தொகுப்பு
தூய மரியன்னை கல்லூரி (தன்னாட்சி), தூத்துக்குடி.

இணைய ஆதாரங்கள்

1. Project Madurai - www.projectmadurai.org

2. Tamil Universal Digital Library – www.ulib.prg<<http://www.ulib.prg>>

3. Tamil Books on Line – books.tamilcube.com

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	3	3	2	2	3	2	3
CO-2	3	3	2	3	1	2	3	2	1	1
CO-3	3	3	2	2	2	3	2	2	2	2
CO-4	2	2	3	1	3	1	3	3	2	2
CO-5	3	3	2	3	2	3	1	2	2	3
Ave.	2.8	2.6	2.4	2.4	2.2	2.2	2.1	2.3	1.8	2.2

Mapping	<40%	≥ 40%and<70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – III			
Part I French	French Literature and Grammar I		
Course Code: 24ULFA31/ 24ULFB31	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Learning Objectives:

- To get a gist of the French Literature.
- To appreciate the essence in the literary texts
- To develop an interest in the French literature that will encourage her to pursue higher studies in French.
- To identify the grammar used in the literary texts and advance into complicated grammar.

Course Outcomes

CO. No.	On completion of this course, students will be able to	Cognitive Level
CO-1	recall the basic grammatical structures of the French language	K1
CO-2	interpret the values and morals through literary texts.	K2
CO-3	present the history of the French literature.	K3
CO-4	compare literary texts of different centuries to note the difference in writings.	K4
CO-5	estimate the humanistic value about author's ideas and transform her own personality	K5

SEMESTER – III			
Part I French	French Literature and Grammar I		
Course Code: 24ULFA31/ 24ULFB31	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Unit I – Moyen Age

- 1.1 – Estula - Auteur Anonyme
1.2 – La farce de Maître Pathelin – Auteur Anonyme

Un client trop aimable

- 1.3 – Les pronoms COD et COI

Unit II – XVI^e siècle

- 1.1 – Mignonne allons voir si la rose - Pierre de Ronsard
1.2 – Gargantua – L'éducation idéale - François Rabelais
1.3 – Le futur proche/ Passe récent

Unit III – XVII^e siècle

- 1.1 - La cigale et la fourmi - Jean de la Fontaine
1.2 – Sur la mort de son fils - François de Malherbe
1.3 – Le passe compose avec avoir et être

Unit IV – Francophonie - Québec

- 1.1 – Une saison dans la vie d'Emmanuel - Marie Claire Blais
1.2 – L'imparfait
1.3 – Le passe compose et l'imparfait

Unit V – Francophonie – Afrique Noire

- 5.1 – L'enfant noir - Camara Laye
5.2 – L'impératif
5.3 – Le futur simple

Textbook:

- Textes compilé par le département de français
- Ludivine Glaud, Muriel Lannier, Yves Loiseau, Marion Perrard, Odile Rimbart, 100% *Grammaire Essentielle Du Français A2*, Didier, 2023

Books, Journals and Learning Resources

- K. Madanagobalane, N.C.Mirakamal. *Le Français par les Textes*. Chennai : Samhita Publications, 2019.
- Clémence Fafa, Yves Loiseau, Violette Petitmengin, *Grammaire Essentielle Du Français A*, Didier, 2018
- Blondeau Nicole, Allouache Ferroud jà, Ne Marie-Françoise. *Littérature Progressive du Français 2eme edition*. Paris : CLE International, 2019.
- Grégoire Maria. *Grammaire Progressive du français*.

- Maïa Grégoire, Odile Thiévenaz, *Grammaire Progressive Du Français (3e Édition)*, Paris : CLE International, 2015.
- Siréjols Evelyne, Tempesta Giovanna, *Pratique Grammaire - Niveau A1-A2*. Paris : CLE International, 2019
- www.francaisfacile.com/exercices/
- www.bonjourdefrance.com
- <https://www.conte-moi.net/node/120>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	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	2	3	3	2	3	3
CO-2	3	3	3	3	3	2	3	3	3	3
CO-3	3	3	2	3	3	2	3	3	3	3
CO-4	3	3	3	3	3	3	3	3	2	3
CO-5	3	3	3	3	3	2	3	3	3	3
Ave.	3	3	2.4	2.8	2.8	2.4	3	2.8	2.8	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – III			
Part II English Poetry, Prose, Extensive Reading and Communicative English - III			
Course Code: 24UGEN31	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Objectives:

- To enable the learners, experience the literary works.
- To use English effectively for academic purpose across the curriculum.
- To develop interest in the appreciation of Literature.
- To develop and integrate the use of LSRW skills.

Course Outcomes:

CO. No.	Upon completion of the course, the students will be able to	PSOs Addressed	K Level
CO -1	identify the central themes of the literary texts.	1,3	1
CO - 2	express the correct usage of English Grammar in writing and speaking.	2,3	2
CO - 3	show their reading fluency skills through extensive reading.	2,3	3
CO - 4	analyse and appreciate literary works.	3,4	4
CO - 5	evaluate and integrate the use of the four language skills.	5	5

SEMESTER – III			
Part II English		Poetry, Prose, Extensive Reading and Communicative English - III	
Course Code: 24UGEN31	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Unit I – Poem

William Blake (1757- 1827)	: A Poison Tree
Percy Bysshe Shelley (1792- 1822)	: Ozymandias
William Wordsworth (1770- 1850)	: The Stolen Boat
Rabindranath Tagore (1861-1941)	: Fairyland
W.H. Davies (1871-1940)	: Leisure

Unit II – Prose

A.G. Gardiner (1865- 1946)	: On Cats and Dogs
Anees Jung (1944- Present)	: Lost Spring

Unit III – Short Story

Leo Tolstoy (1828 – 1910)	: How Much Land Does a Man Need
O’ Henry (1862- 1910)	: The Gift of the Magi
Washington Irving (1783 – 1859)	: Rip Van Winkle

Unit IV – Grammar

Phrasal Verbs & Idioms Modals and Auxiliaries
Verb Phrases – Gerund, Participle and Infinitives

Unit V – Composition / Writing Skills

Brochures for Programmes and Events (Drafting Invitations)
Official Correspondence – Leave Letter, Letter of Application & Permission Letter

Text Books (Latest Editions)

1. Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006.
2. Green, David. *Contemporary English Grammar Structures and Composition*. 2nd Edition. Bengaluru: Trinity Press, 1971.

Open Educational Resources

<https://www.scribd.com/document/478432375/-lost-spring>
<https://www.thoughtco.com/usage-grammar-1692575>
<https://grammar.yourdictionary.com/>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO- 1	PO-2	PO-3	PO- 4	PO- 5	PSO- 1	PSO- 2	PSO- 3	PSO- 4	PSO- 5
CO-1	3	2	3	3	2	3	2	3	2	2
CO-2	2	3	3	3	3	2	3	2	2	3
CO-3	3	3	3	3	3	3	3	2	2	3
CO-4	2	3	3	3	2	2	3	3	2	2
CO-5	3	3	3	2	2	3	3	3	3	2
Ave.	2.6	2.8	3	2.8	2.4	2.6	2.8	2.6	2.2	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

		SEMESTER –III			
Part III Core V		Corporate Accounting – I			
Course Code: 24UCOC31		Hrs /Week: 5		Hrs /Sem: 75	
				Credits: 5	

Objectives

S.No	Learning Objectives
1	To understand the procedures on issue of shares.
2	To explore working knowledge on redemption of preference shares.
3	To have practical knowledge on constructing the final statement of accounts
4	To able to calculate profit prior to incorporation.
5	To comment a financial report and document the report of a company's financial Statements

Course Outcome:

CO. No.	On completion of this course, students will be able to	Knowledge Level
CO – 1	understand the procedures on issue of shares.	K1
CO – 2	explore working knowledge on redemption of preference shares.	K2
CO – 3	have practical knowledge on constructing the final statement of accounts	K3
CO - 4	calculate profit prior to incorporation.	K4
CO – 5	Comment a financial report and document the report of a company's financial statements	K5

SEMESTER –III			
Part III	Core V	Corporate Accounting – I	
Course Code: 24UCOC31	Hrs/Week: 5	Hrs / Sem: 75	Credits : 5

Unit I – Issue of Shares (15 Hours)

Share Capital: Issue of Shares – Rights Issue – Bonus Shares - Forfeiture of Shares
– Re-Issue of Shares - Redemption of Preference Shares.

Unit II - Issue and Redemption of Debentures (15 Hours)

Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Own
Debentures – Ex-Interest and Cum - Interest Quotation

Unit III – Acquisition and Profit Prior to Incorporation (15 Hours)

Acquisition of Business – New set of books opened – Same set of books continued
- Profits Prior to Incorporation – Ascertainment.

Unit IV – Preparation of Financial Statement (15 Hours)

Preparation of Financial Statements with Adjustments namely Deferred Taxes –
Taxable Income & Accounting Income, Divisible Profits and Dividends, Issue of
Bonus Debentures.

Unit V – Corporate Financial Reporting (15 Hours)

Need for Financial Reporting – Objectives of Corporate Reporting - Requirements
of Financial Reports – Different Forms of Corporate Reporting – Statutory Financial
Statements – Human Resource Accounting

Note: Theory: 30% Problem:70%

Text Book:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi:
Sultan Chand & Sons, 17th Revised Edition, Reprint 2022

Books for Reference:

2. Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New
Delhi :Kalyani Publishers, 19th Revised Edition, Reprint 2022.

3. Reddy T. S. and Murthy A. *Corporate Accounting* .Chennai: Margham
Publications, 6th Revised edition 2023.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	2	3	2	2	2	2	2	2
CO-3	3	2	2	2	3	2	2	2	3	2
CO-4	2	2	3	2	3	3	3	2	2	2
CO-5	2	3	2	2	2	2	2	2	3	2
Ave.	2.4	2.2	2.2	2.2	2.4	2.2	2.4	2.0	2.4	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER III			
Part III Core VI Securities Law & Regulation of Financial Market			
Course Code:24UCCC32	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objectives:

S.No.	Learning Objectives
1	To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
2	To understand the functioning of stock exchange and related procedures.
3	To learn the Mechanism of stock exchange trading.
4	To gain knowledge about the various financial instruments.
5	To introduce the concept of credit rating and agencies.

Course Outcomes:

CO.No	Upon completion of this course, students will be able to	Knowledge Level
CO1	understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	K1
CO2	explain the role of stock market and the various role played by its intermediaries	K2
CO3	demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat and the like.	K3
CO4	exhibit the difference between various financial instruments	K4
CO5	explain and demonstrate the procedure followed by credit rating agencies & interpret the same	K5

SEMESTER III			
Part III Core VI Securities Law & Regulation of Financial Market			
Course Code: 24UCCC32	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Unit I Primary Market/ New Issue Market

(12 Hours)

Meaning- Functions of New Issue Market- Methods of Floating New Issues- Players involved in the New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating to the Functioning of the New Issue Market, Disclosure & Investor Protection.

Unit II Secondary Market Stock Exchange

(12 Hours)

Stock Exchange – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

Unit III Mechanism of Stock Market Trading

(12 Hours)

Mechanism of Stock Market Trading - Meaning - Screen Based Trading and Internet Based Trading – Demat Trading and Role of Depositories- Market Derivatives, Advantages and its Types – Futures, Hedge Fund, Forward Options & Swaps.

Market Indexes- SENSEX, NIFTY& CNX NIFTY(Basics)

Unit IV Financial Instruments in New Issue and Secondary Market

(12 Hours)

Treasury bills – commercial bills- certificate of deposits – Equity shares- Preference shares- Sweat equity shares- Debentures- American depository receipts- Global depository receipts- Exchange traded notes – Mutual funds.

Unit V Credit Rating Agency

(12 Hours)

Credit Rating Agency - Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL& CARE

Text Book:

1. Gordon. E & Natarajan, *Financial Market & Services*. Mumbai: Himalaya Publishing House.

Books for Reference:

1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai
2. S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
3. Gupta L C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
4. Machi Raju H.R – Working of Stock Exchange in India, New Age International.
5. V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	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	3	3	3	2	3	3	2
CO-2	3	3	3	2	3	3	3	3	3	2
CO-3	3	2	3	2	3	3	2	3	3	2
CO-4	2	2	3	2	3	3	2	3	3	2
CO-5	2	2	3	3	3	3	2	3	3	2
Ave.	2.6	2.4	2.8	2.4	3	3	2.2	3	3	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – III			
Part III Generic Elective- III		Business Mathematics	
Course Code: 24UCOE31	Hrs/Week: 4	Hrs/Sem: 60	Credits :3

Objectives:

S.No.	Learning Objectives
1	To impart knowledge on the basics of equation, indices, logarithm and matrix
2	To help the students to learn about simple and compound interest
3	To familiarise with the concepts in arithmetic with commerce
4	To enable the students to develop proficiency in the application of mathematics to solve business problems
5	To make the students understand how to process and interpret information to arrive at logical conclusions through common business mathematics applications

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	recall the concept of equations, indices, logarithm, matrix and business arithmetic	K1
CO 2	review the knowledge of arithmetic in solving business problems	K2
CO 3	apply the formulae and mathematical expressions problems in equations, indices, logarithm, matrix and business arithmetic	K3
CO 4	analyse the mathematical skills required in mathematically intensive areas of business	K4
CO 5	assess the acquired knowledge and skills with practical problems in business mathematics	K5

SEMESTER – III			
Part III Generic Elective - III Business Mathematics			
Course Code: 24UCOE31	Hrs/Week: 4	Hrs/Sem: 60	Credits :3

Unit I –Mathematical Statement (12 Hours)

Equations -Introduction- Degree of Equations –Linear Equations - Quadratic Equations-Formula method- Factorisation method – - Simultaneous Linear equations with 2 or 3 unknown variables

Unit II - Theory of Indices (12 Hours)

Introduction – Laws of indices –Types of Indices – Positive index, Zero index, Negativeindex, Fractional index.

Unit III – Theory of logarithms (12 Hours)

Introduction – Characteristics of Logarithm-Laws of logarithms –Product Rule- QuotientRule- Power Rule- Change Rule- Common logarithms

Unit IV – Theory of Matrix (12 Hours)

Introduction – Types of Matrices – Equality of Matrices – Addition of Matrices- Subtractingof Matrices- Multiplication of Matrices- Transpose of Matrix- Determinants- Inverse of a matrix - – Solution for simultaneous equations using matrix method.

Unit V - Financial Mathematics (12 Hours)

Introduction - Percentages – Ratio and Proportion- Simple interest - Compound interest –Discount – Banker’s Discount – True Discount-Trade Discount - Cash discount

Note: Problem – 70% Theory – 30 %

Text Book:

Wilson. M. *Business Mathematics*. New Delhi: Himalaya Publishing House, Third Edition 2023.

Books for Reference:

1. Sancheti D.C., Kapoor V.K. *Business Mathematics* .New Delhi: Sultan Chand & Sons, Latest Edition.
2. Ranganath G.K., Rajaram. Y. Sampangiram. C.S. – *A Text Book of Business Mathematics* New Delhi: Himalaya Publishing House, Third Edition 2021.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	2	1	2	1	2	2
CO-2	2	3	2	2	2	2	3	2	1	1
CO-3	3	1	3	2	2	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	2.0	2.0	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER III			
Non Major Elective I		Principles of Accountancy	
Course Code: 24UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

Learning Objectives	
1	To explain and apply accounting concepts, principles and conventions
2	To update the students with the basic accounting transactions and prepare annual financial statements
3	To equip students with fundamental principles of accountancy for sole trader Organization
4	To familiarize the students in financial statement and understand the information that is being conveyed
5	To disseminate accounting in decision making technique to practical situation

Course Outcome

CO. No	Upon completion of this course, students will be able to	Knowledge Level
1	recall accounting, systems of book, branches of accounting, advantages and limitations	K1
2	review the preparation of journal entries with basic, adjusting, correcting and closing entries	K2
3	apply accounting entries and prepare cash book and necessary accounts while running a business	K3
4	analyse the significance of financial position of sole proprietor through final accounts	K4
5	assess the application skills in preparing the trail balance and profit and loss accounts	K5

SEMESTER III			
Non Major Elective I	Principles of Accountancy		
Course Code: 24UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Unit I – Introduction (6 Hours)

Meaning of Book-keeping – Accounting – Important terms in Accounts – Rules for Journals – Journal Entry – Ledger (Simple Problems).

Unit II - Subsidiary Books (5 Hours)

Subsidiary books – Purchase – Purchase returns – Sales – Sales returns – Single column Cash Book – Petty cash book (Simple Problems).

Unit III – Trial Balance (6 Hours)

Trial balance – Meaning – Preparation of trial balance (Simple Problems).

Unit IV – Trading, Profit & loss a/c of Sole traders (7 Hours)

Trading Account – Problems - Profit and Loss account – Problems (Simple Adjustments only).

Unit V – Balance Sheet (6 Hours)

Balance Sheet - Problems (Simple Adjustments only)

Note : Theory 30% and Problem 70%

Text Book:

Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 6th Edition 2020

Books for Reference:

1. Vinayakam & Charumathi *Principles of Accountancy*. New Delhi: Eurasia Publishing House. 4th Edition, 2009
2. Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 3rd Edition ,2010

Mapping of Course Outcomes with POs and PSOs

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	1	3	3	2	2	2	1	2	2	2
CO -2	2	3	3	2	2	2	3	2	2	2
CO -3	3	3	2	2	2	1	2	3	2	2
CO -4	2	3	2	2	2	3	3	2	2	2
CO -5	2	1	1	2	2	1	3	2	2	2
Ave.	2.0	2.6	2.4	2.0	2.0	2.0	2.4	2.2	2.0	2.0

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER III			
Part IV Skill Enhancement Course III Soft Skills			
Course Code: 24UCOSE3	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

Learning Objectives	
1	To master the students with soft skills and its application in real-world situations
2	To make the students develop a positive attitude and the ability to overcome negative thinking
3	To equip the students to balance personal and professional commitments through time management.
4	To make the students build skills for effective interpersonal communication and relationship-building.
5	To develop the students with interview etiquette and communication strategies.

Course Outcome

CO. No	Upon completion of this course, students will be able to	Knowledge Level
1	effectively communicate both verbally and non-verbally in various professional and personal contexts.	K1
2	show an ability to cultivate and maintain a positive attitude even in challenging situations.	K2
3	develop the ability to prioritize tasks, manage time effectively, and minimize negativity.	K3
4	enhance their ability to convey information clearly and effectively both professionally and personally.	K4
5	create a professional, well-organized resume/CV and covering letter that effectively showcase their qualifications.	K5

SEMESTER III			
Part IV Skill Enhancement Course III Soft Skills			
Course Code: 24UCOSE3	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Unit-I Soft Skills-Introduction

(6 Hours)

Soft skills – Meaning - Importance of Soft Skills-Difference between Hard Skills and Soft

Skills-Kinds of Soft Skills -Self- Discovery-SWOC Analysis-Advantages of SWOC analysis.

Unit-II-Attitude

(6 Hours)

Attitude - Meaning - Formation of attitudes-Positive and Negative attitudes -

Power of positive attitude- Obstacles in Developing Positive Attitudes Overcoming

Negative Attitude and its Impacts- Developing Positive Attitude

Unit III-Time Management

(6 Hours)

Value of Time-Sense of Time management- Reasons for procrastination Overcoming

procrastination- Tips for Time Management-Deciding upon Priorities-Effective Scheduling

Unit-IV-Communication Skills

(6 Hours)

Listening-Listening and Hearing- Active and Passive Listening Speaking-Verbal and Non-

verbal Communications Reading- Skimming, Scanning, Intensive, and Extensive Reading

Writing-Formal and Informal Letters-Drafting Mails and Memos

Unit V- Interview Skills Preparing Resume/CV

(6 Hours)

Preparing Resume/CV-Covering Letter Interview Etiquette, Dress Code, Dos, and Don'ts.

Text Books

1. Alex, K. Soft Skills. S Chand & Co Ltd., Chennai: 2009.
2. Butterfield, Jeff et.al. Soft Skills for Everyone. Cengage India, New Delhi: 2022.

Reference Books

1. Almonte, Richard. A Practical Guide to Soft Skills: Communication, Psychology, and Ethics for Your Professional Life. Routledge, Oxford: 2021.
2. Bardhan, Peeta Bobby & Dr. Krishaveer Abhishek Challa. A Complete Textbook on Soft Skills. Kanishka Publisher, Chennai:2020.
3. Mitra, Barun K.Personality Development and Soft Skills (Second Edition). Oxford UVP., New Delhi:2016
4. Hariharan, S., N. Sundararajan, S.P. Shanmugapriya. Soft Skills.Gauvray Books, chennai:2020. 5.Sharma, Prashant. Soft Skills: Personality Development for Success. BPB Publications, Bengaluru: 2019.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	2	3	2	2	2	2	2	2
CO-3	3	2	2	2	3	2	2	2	3	2
CO-4	2	2	3	2	3	3	3	2	2	2
CO-5	2	3	2	2	2	2	2	2	3	2
Ave.	2.4	2.2	2.2	2.2	2.4	2.2	2.4	2.0	2.4	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–III	
Self -Study	Leadership Qualities
Course Code:24UCOSS1	Credits : +2

Objectives

	Learning Objectives
1	To know the qualities of a leader
2	To understand the models of leadership
3	To explore the key types of leadership
4	To gain knowledge about the concepts and principles of leadership
5	To discuss about the theories of leadership

Course outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	recall the concepts, principles, qualities, models and theories of leadership	K1
CO 2	summarise the concepts and theories of leadership	K2
CO 3	apply the knowledge of various concepts of leader in the present situation	K3
CO 4	analyse the concepts, qualities, models and theories of leadership	K4
CO 5	interpret the qualities of leadership in a practical sense of application in the situation	K5

SEMESTER–III	
Self- Study	Leadership Qualities
Course Code:24UCOSS1	Credits :+2

UNIT I Introduction to Leader and Leadership

Definition of a leader- Qualities of an Effective Leader - Leader Development: Leader Development vs. Leadership Development - Leader Development vs. Management Development- Leader Development Model - Intrapersonal Competencies - Modes of Development.

UNIT II Models of Leadership

Leadership Models: Four Framework Approach- Managerial Grid-Managerial Grid Model - Trait Theory- List of Personality Traits - Team Leadership Model.

UNIT III Types of Leadership

Leadership Development- Intangibles of Leadership- Integral Leadership - Meta-Leadership - Transformational Leadership- Modes of Leadership

UNIT IV Concepts of Leadership

Making Factors of Leadership- Bass' Theory of Leadership - Total Leadership – Important Keys to Effective Leadership - Principles of Leadership- Attributes of Leadership- Environment- Roles and Relationships- Culture and Climate - Process of Great Leadership

UNIT V Leadership and Human Behaviour

Leadership and Human Behavior: Maslow's Hierarchy of Needs - Herzberg's Hygiene and Motivational Factors-Mc Gregor Theory of X and Y- Alderfer's ERG Theory -Vroom's Expectancy Theory.

Text Book

S R Singh, 'Leadership', APH Publishing Corporation, New Delhi, 2012

Reference Books

S K Singh, 'Leadership and Management Development', Pearl Books, New Delhi, 2010

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	3	2	2	2	1	2	2	2
CO-5	3	2	2	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.0	2.0	2.2	2.4	2.2	2.0	2.2	2.6

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – IV			
Part-I Tamil Paper - 4 சங்க இலக்கியங்கள் எட்டுத்தொகை, பத்துப்பாட்டு, இலக்கணம், இலக்கிய வரலாறு, நாடகம்			
24ULTA41	Hrs / Week:6	Hrs / Semester: 90	Credits: 4

நோக்கங்கள்

Learning Objectives	
1	சங்க இலக்கியத்தின் சிறப்பையும் நாடகம் என்னும் இலக்கிய வகையின் தன்மைமையையும், அகத்திணை புறத்திணை இலக்கணங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்
2	இலக்கியங்களின் சிறப்பினை உணர்த்துதல். சங்கம் வைத்துத் தமிழாய்ந்த மன்னர், புலவர், மக்கள் இவர்களின் வாழ்வியல் அறங்களைக் கண்டறிவர்.
3	மொழியைப் பிழையின்றி பேசவும் எழுதவும் பயன்படுகிறது. படைப்பாற்றல் திறனை வளர்க்க உதவுகிறது.
4	பழந்தமிழர் வாழ்வியல் முறைகளை கற்று பயனடைய உதவுகிறது பண்பாட்டுச் சிறப்பினை மொழியின் வழி அறிந்து தம் வாழ்வில் கடைப்பிடிக்க வழிகாட்டுகிறது.
5	தமிழ் இலக்கியம் சார்ந்த போட்டித்தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

பாடத்திட்டத்தின் பயன்கள்

CO.No.	இப்பாடத்தைக் கற்பதால் மாணவிகள் பின்வரும் பயனை அடைவர்	Cognitive Level
CO-1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்	K1
CO-2	தமிழின் தொன்மையையும் செம்மொழித் தகுதியையும் அறிந்து கொள்ளுதல்	K2
CO-3	நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும், கலைத்தன்மையையும், படைப்பாற்றலையும் வளர்த்தல்	K4
CO-4	பழந்தமிழர் வாழ்வியல் முறைகளை கற்று பயனடைய உதவுகிறது.	K4
CO-5	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்த்து வேலைவாய்ப்பினையும் பெறுவர்.	K5

அலகு - 1

(18 மணி நேரம்)

I. எட்டுத்தொகை

1. நற்றிணை - பாடல்கள் 10, 14, 16
2. குறுந்தொகை - பாடல்கள் 16, 17, 19, 20, 25, 29, 38, 440
3. கலித்தொகை - பாடல்கள் 38, 51
4. அகநானூறு - பாடல்கள் 15, 33
5. புறநானூறு - பாடல்கள் 37, 86, 112
6. பரிபாடல் - பாடல் - 55

அலகு - 2

(18 மணி நேரம்)

பத்துப்பாட்டு - நெடுநல்வாடை - நக்கீரர்

அலகு - 3

(18 மணி நேரம்)

இலக்கணம்

பா வகைகள்

1. ஆசிரியப்பா, வெண்பா பொது இலக்கணம்

அணி இலக்கணம்

1. உவமை அணி
2. உருவக அணி
3. வேற்றுமை அணி
4. வஞ்சப் புகழ்ச்சி அணி
5. சிலேடை அணி
6. தற்குறிப்பேற்றணி

அலகு - 4

இலக்கிய வரலாறு

(18 மணி நேரம்)

1. எட்டுத்தொகை
2. பத்துப் பாட்டு
3. சங்க இலக்கியச் சிறப்பியல்புகள்

அலகு - 5 (18 மணி நேரம்)

நாடகம் : சபாபதி - பம்மல் சம்பந்த முதலியார்

துணை நின்ற நூல்கள்

1. பத்துப்பாட்டு - பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.
2. எட்டுத்தொகை - பொ.வே. சோமசுந்தரனார் (உரையாசிரியர்)
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.

பார்வை நூல்கள்

1. நன்னூல் - பவணந்தி முனிவர்
திருநெல்வேலி தென்னிந்திய
சைவசித்தாந்த நூற்பதிப்புக் கழகம், லிமிடெட்,
திருநெல்வேலி - 6.
2. தமிழ் இலக்கிய வரலாறு - தமிழ்த்துறை தொகுப்பு
தூய மரியன்னை கல்லூரி (தன்னாட்சி),
தூத்துக்குடி.
3. பத்துப்பாட்டு - முனைவர் நாகராசன் (உரையாசிரியர்)
நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட்
41, அம்பத்தூர்
சென்னை - 98.
4. பத்துப்பாட்டு - முனைவர் கு.வெ. பால சுப்பிரமணியன்(உரையாசிரியர்)
நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட் 41, அம்பத்தூர் சென்னை - 98.

இணைய ஆதாரங்கள்

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
2. Tamil virtual University Library- [www.tamilvu.org/ library](http://www.tamilvu.org/library) <http://www.virtualvu.org/library>
3. Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamilebooksdownloads. blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	2	3	3	3	2	3	2	3
CO-2	3	3	1	1	2	2	3	2	1	1
CO-3	2	1	2	2	2	3	2	2	3	3
CO-4	2	2	2	2	3	1	3	3	2	2
CO-5	3	3	3	3	1	2	1	2	2	3
Ave.	2.4	2.2	2	2.2	2.2	2.2	2.1	2.3	2	2.4

Mapping	<40%	≥ 40%and<70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – IV			
Part I French	French Literature and Grammar II		
Course Code: 24ULFA41/ 24ULFB41	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Unit I – XVIII^e siècle

- 1.1 – *Candide : il faut cultiver notre jardin* - Voltaire
- 1.2 – *Le Jeu de l'amour et du hasard* - Marivaux
- 1.3 – Les pronoms relatifs

Unit II – XIX^e siècle

- 2.1 – *Le lac* - Alphonse de Lamartine
- 2.2 – *La mare au diable* - Georges Sand
- La mère Maurice*
- 2.3 – Le présent du conditionnel

Unit III – XX^e siècle

- 3.1 – *Pour faire le portrait d'un oiseau* - Jacques Prévert
- 3.2 – *La Symphonie Pastorale* - André Gide
- Mon cœur devrait bondir de joie*
- 3.3 – Le subjonctif présent

Unit IV Francophonie - Belge

- 4.1 – *Monsieur friquet* – Camille Lemonnier
- 4.2 – Le discours indirect
- 4.3 – La comparaison

Unit V – Francophonie – Afrique noire

- 5.1 – *Poème à mon frère blanc* - Léopold Sédar Senghor
- 5.2 – L'expression de la cause et conséquence
- 5.3 - L'expression de but et opposition

Textbook:

- Textes complié par le département de français
- Ludivine Glaud, Muriel Lannier, Yves Loiseau, Marion Perrard, Odile Rimbart, 100% *Grammaire Essentielle Du Français A2*, Didier, 2023

Books, Journals and Learning Resources

- K. Madanagobalane, N.C.Mirakamal. *Le Francais par les Textes*. Chennai : Samhita Publications, 2019.
- Clémence Fafa, Yves Loiseau, Violette Petitmengin, *Grammaire Essentielle Du Français A*, Didier, 2018

- Blondeau Nicole, Allouache Ferroud jà, Ne Marie-Françoise. *Littérature Progressive du Français 2eme edition*. Paris : CLE International, 2019.
- Grégoire Maria. *Grammaire Progressive du français*.
- Maïa Grégoire, Odile Thiévenaz, *Grammaire Progressive Du Français (3e Édition)*, Paris : CLE International, 2015.
- Siréjols Evelyne, Tempesta Giovanna, *Pratique Grammaire - Niveau A1-A2*. Paris : CLE International, 2019
- www.francaisfacile.com/exercices/
- www.bonjourdefrance.com
- <https://www.conte-moi.net/node/120>
- <https://www.texteslibres.fr/auteur/marivaux-pierre-carlet.html>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	3	3	2	3	3	2	3	3
CO-2	3	3	3	3	3	3	3	2	3	3
CO-3	3	3	2	3	3	2	3	3	3	3
CO-4	2	3	3	3	3	2	2	3	3	3
CO-5	3	3	3	3	3	3	3	3	3	3
Ave.	2.8	3	2.8	3	2.8	2.4	2.8	2.4	3	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – IV			
Part II English		Poetry, Prose, Extensive Reading and Communicative English - IV	
Course Code: 24UGEN41	Hrs / Week: 6	Hrs / Semester: 90	Credits: 3

Objectives:

- To enable the learners to experience the aesthetics of literary works.
- To make them use English effectively for academic purpose.
- To develop interest in the appreciation of Literature.
- To develop and integrate the use of LSRW skills.

Course Outcomes:

CO. No.	Upon completion of the course, the students will be able to	PSOs Addressed	K Level
CO -1	identify and comprehend the general themes of the given works.	1,2	1
CO – 2	explain the text within their historical and cultural contexts.	1,2,3	2
CO – 3	present scholarly conversation and show their capabilities in literary competitions.	3	3
CO – 4	examine their educational and career goals.	2,4	4
CO – 5	test their understanding level in the literary development.	5	5

SEMESTER – IV			
Part II English		Poetry, Prose, Extensive Reading and Communicative English - IV	
Course Code: 24UGEN41	Hrs / Week: 6	Hrs / Semester: 90	Credits:3

Unit I – Poems

Lord Byron (1788 – 1824 :Stanzas for music

Edgar Allan Poe (1809- 1849): A Dream Within a Dream Robert Frost (1874 – 1963):

Road not Taken

John Masefield (1878 -1967): Laugh and Be Merry

Edgar A. Guest (1881-1959): Don't Quit

Unit II –Prose

R.K. Narayan (1906 – 2001) : An Astrologer's Day Stephen Leacock (1869- 1944) :

How to be a Doctor

Unit III – Scenes from Literature

Christopher Marlowe (1564-1503) : *Doctor Faustus*

(Act 5 Scene II)

William Shakespeare (1564- 1616): *Julius Caesar*

(Act III – Scene II)

Unit IV – Grammar

Synthesis of Sentences Direct and Indirect Speech

Unit V – Communication Skills

Narrative Report Newspaper Report

Reference Books

1. Malathi, *Functional English*. New Century Book House (P) Ltd., 2007.
2. Joseph, K.V. *A Text book of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited.
3. Greenblatt, Stephen, editor. *The Norton Anthology of English Literature*. 10th ed., vol. 1, W.W. Norton, 2018.
4. Marlowe, Christopher. *Doctor Faustus*. Penguin Classics, 2003.

Open Educational Resources

<http://www.gradesaver.com/George-orwell-essays/study/summary>

https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf

<https://poemanalysis.com> <https://learnodo-newtonic.com/famous-indian-poem>

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	3	2	3	2	3	2	2
CO-2	3	2	2	3	2	3	2	2	3	2
CO-3	2	3	2	3	3	2	3	2	2	3
CO-4	3	2	2	3	3	3	2	2	2	3
CO-5	2	2	3	3	3	2	2	3	2	3
Ave.	2.6	2.2	2.4	3	2.6	2.6	2.2	2.4	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
Part III	Core VII	Corporate Accounting – II	
Course Code: 24UCOC41	Hrs/Week: 5	Hrs/Sem: 75	Credits: 5

Objectives:

S.No	Learning Objectives
1	To able to understand the procedures on calculating value of goodwill
2	To have working knowledge on calculation of value of shares
3	To have practical knowledge on the accounting treatment of amalgamation
4	To know when internal reconstruction is opted and gain knowledge on the accounting entries made at the time of internal reconstruction
5	To interpret how liquidators' final statement of affairs if prepared

Course Outcome:

CO. No.	On completion of this course, students will be able to	Knowledge Level
CO – 1	understand the procedures on calculating value of goodwill	K1
CO – 2	explore knowledge on calculation of value of shares	K2
CO – 3	apply the knowledge on the accounting treatment of amalgamation	K3
CO - 4	know when internal reconstruction is opted and gain knowledge on the accounting entries made at the time of internal reconstruction	K4
CO – 5	interpret how liquidators' final statement of affairs if prepared	K5

SEMESTER –IV			
Part III	Core VII	Corporate Accounting – II	
Course Code: 24UCOC41	Hrs/Week: 5	Hrs / Sem: 75	Credits: 5

Unit I – Valuation of Goodwill

(15 Hours)

Goodwill: Definition, Features and Need - Types of Good will – Factors to be considered in valuation of Goodwill– Purpose of valuing goodwill - Methods for valuing goodwill: Average Profits Method – Super Profits Method – Capitalisation Method.

Unit II – Valuation of Shares

(15 Hours)

Valuation of Shares: Net Asset Method - Yield Basis – Market Risk Premium Method – Discounted Cash Flow Model – Share Valuation under Zero Growth – Price - Earnings Ratio

Unit III - Amalgamation

(15 Hours)

Amalgamation (AS – 14): Nature of Purchase and Nature of Merger - Purchase Consideration – Calculation of Purchase Consideration - Accounting Entries- Preparation of Balance sheet.

Unit IV – Alteration of Share Capital & Internal Reconstruction (15 Hours)

Internal Reconstruction: Alteration of Share Capital – Reduction of Share Capital – Steps Involved in Reconstruction – Reorganization through Surrender of Shares - Scheme of Capital Reduction.

Unit V – Liquidation & Liquidator's Final Statement

(15 Hours)

Procedure for Liquidation – Statement of Affairs and Deficiency / Surplus – Liquidator's Final Statement: Adjusting the rights of contributories, 'B' List of Contributories, List 'C' Preferential Creditors

Note: Theory: 30%

Problem:70% Text Book:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 17th Revised Edition, Reprint 2022

Books for Reference:

1. Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi : Kalyani Publishers, 19th Revised Edition, reprint 2022.
2. Reddy T. S. and Murthy A. *Corporate Accounting*. Chennai: Margham Publications, 6th revised edition 2023.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	2	3	2	2	2	2	2	2
CO-3	3	2	2	2	3	2	2	2	3	2
CO-4	2	2	3	2	3	3	3	2	2	2
CO-5	2	3	2	2	2	2	2	2	3	2
Ave.	2.4	2.2	2.2	2.2	2.4	2.2	2.4	2.0	2.4	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – IV			
Part III	Core VIII	Export Import Logistics	
Course Code: 24UCCC42	Hrs/ Week: 4	Hrs/Sem: 60	Credits: 4

Objectives:

S.No.	Learning Objectives
1	To impart in bound Knowledge about Export and Import logistics.
2	To expose the students to excel in Logistics procedure.
3	To learn about the professional opportunities in Logistics.
4	To infer the import framework, including types, documents, licensing and clearance procedures.
5	To list out commercial, regulatory, and auxiliary documents required for EXIM documentation.

Course Outcomes:

CO. No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	introduce basic concepts in logistics with special emphasis on maritime shipping.	K1
CO-2	understand the multimodal transport concepts and shipping in India	K2
CO-3	familiarize the business establishing concepts and export licensing	K3
CO-4	identify the role of clearing and forwarding agents and their procedures	K4
CO-5	evaluate the import procedures and techniques and documentation procedures	K5

SEMESTER – IV			
Part III	Core VIII	Export Import Logistics	
Course Code: 24UCCC42	Hrs/ Week: 4	Hrs/Sem: 60	Credits: 4

Unit I Introduction to logistics (12 hours)

Logistics - Meaning- Nature and concepts- Logistical Mission- Objectives of business logistics-Components of logistical system- Inbound system- Out bound logistics- Functions of logistics- Importance of logistics- Principles of logistics Excellence.

Unit II Ships and Indian Shipping Industry (12 hours)

Shipping Routes chartering- kinds of charter – Charter party- Types of ships- Tramp vessels- Liner vessels- Bulk Carriers-General Cargo vessels- Container Ships- Indian shipping -Present Status- Recent Trends of Indian Shipping-Fresh Challenges and opportunities.

Unit III Export Framework (12 hours)

Export Framework – Meaning – Establishing Business firm- Export Licensing-Export Contract- Role of Clearing and Forwarding Agents- Shipment and Clearance- Procedures- Indian Customs Electronic Data Interchange Systems (ICES) for Export.

Unit IV Import Framework (12 hours)

Import Framework – Meaning - Types- Documents for Imports- Import Licensing- Import procedures and Techniques- Clearance Procedure-Indian Customs Electronic Data Interchange Systems (ICES) for Import.

Unit V EXIM Documentation (12 hours)

Documentation – Meaning - objectives- Advantages- Commercial Documents- Principle and Auxiliary export Documents- Regulatory Documents- Classifications- Documents related to Goods- Documents related to Shipment- Documents related to Payment- Documents related to Inspection- Excisable goods- FOREX regulation.

Text Book:

1. Rama Gopal.C. *Export Import Procedures Documentation and Logistics*. New Age: International Publishers, 2021.
2. Krishnaveni Muthiah. *Logistics Management and Sea Bound Trade*. New Delhi: Himalaya publishing House.

Books for Reference:

1. *Export and Import Policy*. Bombay: Ministry of Commerce, Government of Ind
2. Agarwal. D.K. *Text books of Logistics & Supply Chain Management*, New Delhi: Mac Milan India Ltd.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	2	3	2	3	2	2
CO-2	3	2	3	2	2	3	2	3	3	2
CO-3	3	2	3	3	3	3	2	3	3	3
CO-4	3	3	3	3	3	3	2	3	3	3
CO-5	3	3	3	3	3	3	2	3	3	3
Ave.	3	2.4	2.8	2.8	2.6	3	2.0	3	2.8	2.6

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER IV			
Part III Generic Elective -IV Business Statistics			
Course Code :24UCOE41	Hrs/ Week : 4	Hrs/Sem: 60	Credits: 3

Objectives:

S.No.	Learning Objectives
1	To impart knowledge on the basics of statistics, methods of collecting data and types of diagrams
2	To help the students to learn about the arithmetic, geometric and harmonic progressions.
3	To familiarize the students with the measures of dispersion
4	To conceptualize with correlation co-efficient
5	To update the knowledge on time series analysis

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	recall the concept of statistics, central tendency, dispersion, correlation, regression and time series	K1
CO 2	review the knowledge of statistics in solving statistical problems	K2
CO 3	apply the formulae and statistical expressions problems in central tendency, dispersion, correlation, regression and time series	K3
CO 4	analyse the statistical skills required in statistically intensive areas	K4
CO 5	assess the acquired knowledge and skills with practical problems in business statistics	K5

SEMESTER IV			
Part III	Generic Elective-IV	Business Statistics	
Course Code :24UCOE41	Hrs/ Week : 4	Hrs/Sem: 60	Credits: 3

Unit I -Introduction (12 Hours)

Definition, Features, Importance, Limitations– Methods of collection of data – Methods of collecting primary data- – Methods of collecting secondary data. Diagrammatic representation- Types of Diagrams- One dimensional – two dimensional – three dimensional – Pictograms and Cartograms

Unit II- Measures of Central Tendency (12 Hours)

Definition- Types of Average- Methods of measuring mean, median, mode, Geometric Mean and Arithmetic Mean & Harmonic Mean for individual observation, discrete series, and continuous series

Unit III- Measures of Dispersion (12 Hours)

Definition- Range – Co efficient of range- Quartile deviation- Co efficient of Quartile deviation - Mean deviation - Co efficient of Mean deviation- Standard deviation – Coefficient of Standard deviation -Variance

Unit IV- Correlation and Regression Analysis (12 Hours)

Definition- Types of correlation- Methods of Correlation Analysis-Scatter diagram method- Graphic method –Karl Pearson's Co efficient of Correlation, Spearman's, Concurrent Deviation method- Regression –Definition- Regression coefficients– Simple Regression lines only

Unit V -Analysis of Time Series (12 Hours)

Meaning-Components of Time series- Methods of measuring secular Trend; Graphic method, Semi average method- Moving Average method- Method of least squares

Note: Problem – 70% Theory – 30 %

Text Book:

Wilson. M. *Business Statistics*. New Delhi: Himalaya Publishing House, Third Edition 2020

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Latest Edition
2. Pillai R.S.N & Bagavathi V. *Statistics*. New Delhi: S. Chand & Co. Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	1	2	3	2	2	2	3
CO-2	3	1	3	2	3	3	2	2	1	2
CO-3	2	2	2	2	1	1	2	2	2	3
CO-4	1	2	3	3	2	3	2	2	3	1
CO-5	3	3	1	2	2	3	2	2	2	3
Ave.	2.4	2.4	2.4	2.0	2.0	2.6	2.0	2.0	2.0	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–IV			
Part II Non Major Elective II E-Banking			
Course Code:24UCON41	Hrs/Week:2	Hrs/Sem.:30	Credits:2

Objectives

	Learning Objectives
1	To understand the foundational concepts of banking
2	To know the significance of e-banking in modern financial services
3	To know the functions and implications of ATM
4	To gain knowledge on the usage of internet banking
5	To familiarize with the usage of mobile banking

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	Knowledge Level
CO– 1	know about banking system and e-banking services	K1
CO– 2	understand about ATM, PoS and CDM, Mobile banking and Internet Banking	K2
CO– 3	familiarise with the fundamental idea about e-banking	K3
CO– 4	analyse the Usage of ATM, PoS and CDM Mobile banking and Internet Banking	K4
CO– 5	evaluate the application of ATM, PoS and CDM, Mobile banking and Internet Banking	K5

SEMESTER–IV			
Part III Non Major Elective II E-Banking			
CourseCode:24UCON41	Hrs/Week:2	Hrs/ Sem.:30	Credits:2

Unit I Banking (6 Hours)

Meaning – Definition – Bank – Banking – Origin of Bank – Types of Account- Savings Vs. Current Account - Steps in opening bank account –Cheque- Merits of Printed Cheque Forms cheques.

Unit II E-Banking (6 Hours)

Meaning – Services – Benefits –Initiatives - opportunities - Advantages – Disadvantages – Risk Management for E-Banking- E-Banking in India

Unit III Automated Teller Machine (6 Hours)

Evolution of ATM – Concept- Features – Types of ATM– Types of ATM Cards - ATM mechanism – Functions- Safety Precautions in ATM

Unit IV Internet Banking (6 Hours)

Meaning – Internet banking Vs. Traditional banking – Mechanics – Services – Drawbacks of internet banking – Major issues in Internet banking – Indian Scernario- Future Outlook

Unit V Mobile Banking (6 Hours)

Meaning – Definition –Features – Registration - Services- Advantages – Disadvantages – Security Issues in Mobile Banking

Text book:

Gurusamy S. Banking Theory Law & Practice.Chennai: Vijay Nicole Imprints PrivateLtd. 5th edition 2024.

Books for Reference:

1. Gordon and Natarajan. Banking Theory Law and Practice. Delhi: Himalaya Publishing House, 29th edition 2021
- 2.Sundaram S.M. Banking Theory Law and Practice. Karaikudi: Sree Meenakshi Publications, 1st Edition 2014

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	3	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	3	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	2	2	2	2	1	2	2	3
CO-5	3	2	3	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.4	2.0	2.2	2.4	2.2	2.0	2.3	2.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER IV			
Part IV Skill Enhancement Course – IV Managerial Skills			
Course Code: 24UCOSE4	Hrs/Week:2	Hrs/Sem:30	Credit:2

Objectives

Learning Objectives	
1	To master the students with managerial skills and problem-solving critiques
2	To make the students develop the ability to communicate and relationship building
3	To equip the students to gain expertise in team formation, development, and management to build high-performing teams.
4	To enhance active and empathetic listening skills to improve understanding and interpersonal interactions.
5	To build emotional intelligence and interpersonal skills to foster trust, collaboration, and effective leadership.

Course Outcomes

CO.No	Upon completion of this course, students will be able to	Knowledge Level
1	develop essential managerial skills including problem-solving, critical thinking, creativity, leadership, and communication.	K1
2	enhance communication abilities across various formats such as written, oral, and virtual interactions.	K2
3	understand team dynamics and improve team-building skills through effective team formation and development strategies.	K3
4	strengthen listening skills, fostering active and empathetic listening for better understanding and decision-making.	K4
5	cultivate interpersonal skills, including emotional intelligence, trust- building, and relationship management, to lead and collaborate effectively.	K5

SEMESTER IV			
Part IV Skill Enhancement Course – IV Managerial Skills			
Course Code: 24UCOSE4	Hrs/Week:2	Hrs/Sem:30	Credit:2

Unit-I Introduction to Essential Skills for Managers (6 Hours)

Definition, Importance of Managerial Skills, Essential Skills - Problem solving, Critical thinking, Creativity, Leadership, Collaboration and Communication, Interpersonal Skills

Unit-II Communication Skills (6 Hours)

Fundamentals, Types - horizontal, vertical, oral, written, email etiquettes; Virtual meetings; Pre requisites of meetings

Unit-III Team Formation Skills (6 Hours)

Teams- meaning, types; team structure, Stages of Team Development; Writing a Team Charter; Roles and Responsibilities on a Team

Unit-IV Listening Skills (6 Hours)

Importance and need, types of listening active and empathic listening, listening and judgment, developing skills, listening and understanding

Unit-V Interpersonal Skills for Managers (6 Hours)

Forms - building trust, emotional intelligence, empathy, vulnerability, and listening skills; Relationship Management, Self Confidence

Text Book

S.S. Gupta, Global India Publication, (2008) Managerial Skills: Exploration in practical knowledge

Reference books

Chaturvedi P. D, & Mukesh Chaturvedi, (2011) Business Communication: Concepts, Cases And Applications —2/e, Pearson Education

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	2	3	2	2	2	2	2	2
CO-3	3	2	2	2	3	2	2	2	3	2
CO-4	2	2	3	2	3	3	3	2	2	2
CO-5	2	3	2	2	2	2	2	2	3	2
Ave.	2.4	2.2	2.2	2.2	2.4	2.2	2.4	2.0	2.4	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	LowLevel	MediumLevel	HighLevel
Scale	1	2	3

SEMESTER –IV			
Part IV Ability Enhancement Course IV Women Entrepreneurship			
Course Code: 24UACO41	Hrs/Week: 1	Hrs/ Sem: 15	Credit :1

Objectives:

	Learning Objectives
1	To make the students to know the meaning and characteristics of entrepreneurship
2	To help the students to identify the various business opportunities
3	To update the students with the functions of Women Entrepreneurs
4	To develop an understanding of the challenges of Women Entrepreneurship
5	To gain knowledge of the Institutions supporting Women Entrepreneurship

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the key concepts of Entrepreneurs, Women Entrepreneurs, Evolution of Entrepreneurship, challenges in Women Entrepreneurship and Institutions supporting Women Entrepreneurship	K1
CO 2	review the Characteristics of Women Entrepreneurship, EDP, Status of Women Entrepreneurs, Problems faced by Women Entrepreneurs	K2
CO 3	apply the business development and leveraging the policies for women entrepreneurial development.	K3
CO 4	analyse the current scenario of women entrepreneurship and execute business idea.	K4
CO 5	measure the factors stimulating entrepreneurship specifically women entrepreneurship, objectives of EDP, schemes supporting women entrepreneurship	K5

SEMESTER –IV			
Part IV Ability Enhancement Course IV Women Entrepreneurship			
Course Code: 24UACO41	Hrs/Week: 1	Hrs/ Sem: 15	Credit :1

Unit: I - Entrepreneurship and Entrepreneurs (3 Hours)

Entrepreneur- Definition – Characteristics – Functions – Types of Entrepreneurs-Entrepreneurship – Meaning – Definition -Factors stimulating entrepreneurship

Unit II -Evolution of Entrepreneurship (3 Hours)

Historical Background of Entrepreneurial Development- Importance – Entrepreneurial Development Programme – Objectives of EDP – Institutions involved for Entrepreneurial Development

Unit III - Women Entrepreneurs (3 Hours)

Types of Entrepreneurs - Status of Women entrepreneurs- Functions of Women Entrepreneurship- Factors influencing Women Entrepreneurs

Unit: IV -Challenges in Women Entrepreneurship (3 Hours)

Problems of Women Entrepreneurs – Remedial Measures – Scope and Opportunities of Women Entrepreneurship – Limitations – Five case studies of Women Entrepreneurs.

Unit: V -Women Entrepreneurship in India (3 Hours)

Women Entrepreneurship in India – Institutions supporting women in Entrepreneurial Development in India

Text Book

Khanka S.S. *Entrepreneurial Development*. New Delhi: S.Chand & Co Ltd, Latest Edition.

Books for Reference:

1. Gupta C.B and Srinivasan N.P.*Entrepreneurial Development*. NewDelhi:Sultan Chand & Sons, Latest Edition.
2. Vasant Desai .*Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House, Latest Edition.
3. Donald F.Kuratko. *Entrepreneurship Development and Small Business*. New Delhi: TataMcGraw Hill, Latest Edition.
4. Ranga Rajan L.*Entrepreneurship Development*. Rajapalayam:Sri Ranga Publications, 2nd Edition 2018.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	2	2	2	3	2	2	1
CO-2	3	1	1	3	2	1	2	2	2	3
CO-3	1	2	2	1	2	2	3	2	2	3
CO-4	3	3	3	2	2	2	1	2	3	1
CO-5	3	2	1	2	2	3	3	2	2	2
Ave.	2.6	2.0	2.0	2.0	2.0	2.4	2.4	2.0	2.2	2.0

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester–V			
Part III	Core- IX	Income Tax Law & Practice - I	
Course Code: 24UCOC51	Hrs./Week:6	Hrs./Sem.:90	Credits:5

Objectives

	Learning Objectives
1	To develop a strong conceptual understanding of direct taxes, including fundamental principles and key aspects of taxation.
2	To acquire knowledge about residential status and exempted income for accurate computation of taxable income.
3	To facilitate progressive learning on various tax-related issues affecting individuals.
4	To provide in-depth knowledge of tax practices across different heads of income.
5	To enhance skills in computing income under various heads for effective tax planning and compliance.

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the Residential Status, Tax Incidence, Salary, House Property, Business, Profession, Capital Gains, Securities, Dividends	K1
CO 2	identify the income under the five heads of income	K2
CO 3	apply the provisions to calculate the income under five heads	K3
CO 4	analyse the taxable income under five heads	K4
CO 5	compute the taxable income under five heads of income	K5

SEMESTER–V			
Part III Core -IX		Income Tax Law & Practice - I	
Course Code: 24UCOC51	Hrs./Week:6	Hrs./Sem.:90	Credits:5

Unit I: Introduction (10 Hours)

Basic concepts and definition - Assessment year - Previous year - Assessee - Agricultural Income - Residential status - Tax Incidence - Problems - Exempted Income

Unit II: Income from Salaries (22 Hours)

Salary - Meaning - Definition - Different forms - Allowances: fully taxable, allowances exempted upto a specified limit and tax free - Perquisites – Retirement benefits

Unit III: Income from House Property (22 Hours)

House Property - Exemptions – Gross annual value - Net Annual value - Deductions under Section 24 - Self Occupied House

Unit IV: Income from Profits and Gains from Business or Profession (18 Hours)

Business or Profession – Calculation of Profit/ Book Profit – Deduction expressly allowed - Expressly disallowed - General Deductions

Unit V: Income from Capital gains and Income from other sources (18 Hours)

Capital gains - Types - Transfer of Assets - Capital gains in special cases Exemption - Computation - Income from Other Sources – Incomes chargeable under the head – Points to be considered - Types of securities - Exempted securities - Bond Washing Transactions

Note: Theory-30% Problem-

70% Text Book:

Mehrotra H.C. and Goyal S.P. *Income Tax including Tax Planning & Management*
Agra: Sahitya Bhawan Publication. (Relevant Assessment year).

Books for References:

1. Gaur.V.P, Narang, Puja Gaur, & Rajeevpuri. *Income tax law & Practice*. New Delhi: Kalyani Publishers (Relevant Assessment year)
2. Lal B.B. and Vashist.N. *Income tax law & Practice*. New Delhi: I.K.International Publishing House Pvt Ltd. (Relevant Assessment year)

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	1	3	2	1	2	2	1	2
CO-3	3	1	2	2	3	2	1	2	3	2
CO-4	1	2	3	1	3	3	3	3	2	2
CO-5	2	3	2	2	1	2	1	2	3	2
Ave.	2.2	2.0	2.0	2.0	2.2	2.0	2.0	2.2	2.2	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	LowLevel	MediumLevel	HighLevel
Scale	1	2	3

SEMESTER–V			
Part III	Core X	Special Accounts	
Course Code: 24UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives:

	Learning Objectives
1	To identify the various approaches in Investment Accounting
2	To help students to gain advance knowledge in Voyage Accounting
3	To familiarize with the accounting treatment of Banking Companies
4	To learn the methods of calculating profit for Insurance Companies
5	To gain knowledge on the accounting treatment of Holding Companies

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K1
CO 2	learn the concept of Fixed & Variable Securities, Voyage accounting, RBI guidelines for preparation of final accounts of banking companies, Ascertainment of Profit in Life Insurance Business, Revaluation of assets and liabilities	K2
CO 3	apply the knowledge in preparing investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K3
CO 4	analyse the final accounts of investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K4
CO 5	evaluate the methods of calculation of profit in investment accounts, Voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K5

SEMESTER-V			
Part III	Core X	Special Accounts	
Course Code: 24UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:5

Unit I- Accounts of Holding Companies (20 Hours)

Holding Companies-Calculation of cost of control – Goodwill & Capital Reserve - Minority interest-Pre acquisition or capital profit-Intercompany company balances- Unrealised inter company profits, revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet

Unit II-Banking Company Accounts (20 Hours)

Accounting System of Banking Companies – Legal Requirements – Preparation of Profit & Loss Account – Balance Sheet – Preparation of Various Schedules for Final Accounts – RBI Guidelines for preparation of final accounts of banking companies – Items requiring special attention in preparation of final accounts

Unit III- Accounts of Insurance Company Accounts (20 Hours)

Concept of Insurance-Types-Explanation of Special terms in Revenue account of Insurance Companies-Ascertainment of Profit in Life Insurance Business- Preparation various schedules for final accounts of Life Insurance and General Insurance Companies.

Unit IV-Investment Accounts (15 Hours)

Investment Accounts-Meaning-Objectives-Preparation of Investment Accounts-Treatment of Interest and Dividend-Fixed Interest Securities-Variable Income Securities-Treatment of Bonus Shares and Right Shares in case of Investment in Equity Shares

Unit V-Voyage Accounts (15 Hours)

Voyage Account-Meaning-Objectives-Preparation of Voyage Accounts- Treatment of Freight – Primage –Address Commission-Passage Money –Voyage in Progress

Note: Theory:30% Problem:70%

Text Book:

Gupta R.L and M. Radhaswamy, *Company Accounts*, New Delhi :Sultan Chand & Sons, 17th Edition, Reprint 2020.

Books for References:

3. Jain S.P. & Narang *Practical Problems in Advanced Accountancy*. New Delhi, Kalyani Publishers, 19th Revised Edition 2015
4. Maheswari S. N. *Advanced Accounting*. New Delhi: Vikas Publishing House, 11th edition 2018.
5. Reddy T.S. and Murthy A *Advanced Accountancy. Vol-I-* Chennai: Margham Publications, Reprint 2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	3	2	2	2	3	2	2
CO-2	3	2	3	3	3	2	2	3	2	2
CO-3	3	2	3	3	3	2	2	3	2	2
CO-4	3	2	3	3	2	2	2	3	2	2
CO-5	3	2	3	3	3	2	2	3	2	2
Ave.	3	2	3	3	2.6	2	2	3	2	2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –V			
Part III Core XI Company Law and Secretarial Practice-I			
Course Code: 24UCCC53	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

S.No.	Learning Objectives
1	To appraise the characteristics and formation of a company, including incorporation and effects of registration.
2	To comprehend the secretarial duties regarding the formation of company
3	To gain knowledge on the clauses and contents of the Memorandum and Articles of Association.
4	To familiarize with the doctrine of memorandum
5	To update the students about the procedures for share transfer, surrender and buyback, including secretarial duties.

Course Outcomes:

CO.No	Upon completion of this course, students will be able to	Knowledge Level
CO-1	acquaint about the concepts and principles of Company law.	K1
CO -2	familiarize the types of companies including special privileges and distinctions.	K2
CO-3	gain knowledge through different legal documents in the company.	K3
CO-4	know about different types of Prospectus and analyse the consequences of misstatements in a prospectus and the role of secretarial duties.	K4
CO-5	develop the knowledge about Shares, Share capital, Share certificate and warrant.	K5

SEMESTER –V			
Part III	Core XI	Company Law and Secretarial Practice-I	
Course Code: 24UCCC53	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Unit-I Company Law

(18 hours)

Company Law – Meaning - Evolution – New concepts in modern company Law – Comparative analysis and benefits of different business models- Illegal Association – Lifting of Corporate Veil – Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer – Compulsory Appointment – Qualification and Disqualification – Powers, Duties and Responsibilities of Secretary – Resignation and Removal of Company Secretary – Officer in default.

Unit-II Kinds of Companies

(18 hours)

Meaning and Characteristics of Company - Types of Companies - Private Company – Public Company – Distinction – Special privileges of Private Company – Holding Company - Subsidiary Company – Government Company– Foreign Company – One Person Company – Secretarial Duties

Unit-III Legal Documents of the Company

(18 hours)

Incorporation of the Company - Memorandum of Association – Articles of Association – Provision for Entrenchment – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Doctrine of Constructive Notice – Doctrine of ultravires and Indoor Management - Duties of Company Secretary in the formation and Incorporation of Company.

Unit-IV Prospectus

(18 hours)

Prospectus – Meaning - Definition – Registration – Contents –Shelf Prospectus – Red herring Prospectus -Civil and Criminal Liability for misstatements in prospectus and their consequences – Statement in lieu of Prospectus – Punishment for Personation for acquisition of securities – Global Depository Receipt – Securities and Exchange Board (SEBI) – Powers to regulate issue and transfer of Securities – Private Placement – Role of Secretary in the issue of Prospectus.

Unit-V Share Capital

(18 hours)

Share Capital – Meaning – Kinds – Alteration of Capital – Issue of further Capital, Rights issue, Bonus issue – Rules and regulations relating to the issue of capital – Role of Company Secretary in the Issue of capital and Reduction of Share Capital – Dematerialization and Re-materialization of Securities - Buy back of Securities – Secretarial duties relating to issue of share capital at a premium and discount.

Text Book:

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

Books for Reference:

1. Kuchal M.C. *Company Law*. Noida: Vikas Publications.
2. Avtarsigh. *Company Law*. Lucknow: Eastern Book Company.
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann (P)Publications Ltd.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	1	2	3	4	5
CO-1	3	2	3	2	3	3	2	3	2	2
CO-2	3	2	2	2	2	3	3	3	2	2
CO-3	3	2	2	2	2	3	2	2	3	2
CO-4	2	2	2	2	2	3	2	2	2	2
CO-5	3	2	3	2	3	3	2	3	2	2
Average	2.8	2.0	2.4	2.0	2.4	3	2.2	2.6	2.2	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–V			
Part III	Core XII	Cost Accounting	
Course Code: 24UCOC54	Hrs/Week:5	Hrs/Sem:75	Credits:4

Objectives

	Learning Objectives
1	To understand the various concepts of cost accounting
2	To gain knowledge regarding valuation methods of material
3	To familiarize with the different methods of calculating labour cost
4	To know the apportionment of overheads
5	To prepare the contract and process costing

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the various concepts of cost accounting	K1
CO 2	demonstrate the preparation of cost sheet, valuation of material, labour, overheads treatment of profit in incomplete contracts	K2
CO 3	apply the approaches of cost centers, material, labour, overheads and normal and abnormal gain& losses	K3
CO 4	analyse the various methods of issue of materials, labour, overheads, contract costing and process costing	K4
CO 5	examine the different methods of calculating unit cost, material cost, labour cost, overheads cost and contract costing	K5

SEMESTER-V				
Part III	Core XII	Cost Accounting		
Course Code: 24UCOC54	Hrs/Week:5	Hrs/Sem:75	Credits:4	

Unit I: Cost Accounting and Unit Costing (15 Hours)

Cost Accounting: Definition – Functions- Objectives – Difference between Financial Accounting and Cost Accounting – Elements of cost – Cost unit – Cost Centre – Cost Control– Cost Reduction – Classification of cost and costing- Unit or Output Costing: Features–Collection of costs–Cost sheet-Tenders or Quotations.

Unit II: Material Cost Control (20 Hours)

Material control: Purchasing – Centralised and Decentralised purchasing. Store Keeping – Setting of levels of stock – Economic Ordering Quantity – ABC analysis – VED Analysis – Methods of valuing material issues: FIFO – LIFO – Simple Average – Weighted Average. Material losses: Wastage – Scrap – Defectives – Spoilage – Obsolete materials.

Unit III: Labour Cost Computation and Control (20 Hours)

Labour Costs: Control over labour costs – Labour Turnover: Meaning – Methods of measurement of Labour turnover–Causes, Effects and Prevention of Labour turnover- Timekeeping–Time booking - Idle time: Meaning, Causes and Control. Overtime: Avoidance and Control. Systems of wage payment: Methods of Time wage system – Methods of Piece wage system: Straight – Differential Piece rate: Taylor’s Differential Piece rate – Merrick’s Multiple Piece rate.Premium and Bonusplans: Halsey – Rowan.

Unit IV: Accounting for Overheads (20 Hours)

Allocation and Apportionment of Overheads – Bases of Apportionment – Reapportionment of overheads–Methods of Reapportionment–Absorption of Overheads – Methods of Absorption of overheads.

Unit V: Contract Costing and Process Costing (15 Hours)

Contract costing: Features–Treatment of Profit in incomplete contracts – Process costing: Features –Treatment of Normal loss, abnormal loss and abnormal gain in process accounts.(Excluding Equivalent Production)

Note: Theory–30% Problem–70%

Text Book:

Pillai R.S.N. and Bagavathi V. *Cost Accounting*. New Delhi: S.Chand & Co, Ltd. Reprint2017, 7th Edition.

Books for Reference

1. Reddy T.S. and Hari Prasad Reddy Y. *Cost Accounting*. Chennai: Margham Publications, 5th edition 2014.
2. Jain S.P. and Narang K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani Publishers. 26th edition 2019.
3. Murthy, A. and Guru Samy.S. *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., 3rd edition 2014.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	2	3	2	2	2	3	3
CO-2	3	2	2	2	3	2	2	2	3	3
CO-3	3	2	3	2	3	2	2	2	3	3
CO-4	3	2	2	2	3	2	2	2	3	3
CO-5	3	2	3	2	3	2	2	2	3	3
Ave.	3	2	2.6	2	3	2	2	2	3	3

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER V			
Part III	DSE - I	E-Banking and Financial Services	
Course Code: 24UCCE51	Hrs/Week :5	Hrs/Sem: 75	Credits: 4

Objectives:

S.No.	Learning Objectives
1	To equip the students to study and compare the performance of public and private sector banks.
2	To enable the students to gain knowledge on venture capital funding and start up challenges.
3	To help students to discover the status of securitization in India
4	To discuss the importance of Financial Services rendered by Non-Banking Financial Institutions including its limitations and challenges.
5	To gain knowledge on the venture capital, its features, and process, including advantages/disadvantages and financing stages.

Course Outcomes:

S. No.	Upon the completion of this course, students will be able to	Knowledge Level
CO- 1	acquaint the recent trends in banking system	K1
CO- 2	know about the structure and functions of commercial banks and the role of commercial banks in socio-economic development	K2
CO- 3	discern on the categories in Mutual funds	K3
CO -4	familiarize the Non-Banking financing activities	K4
CO- 5	gain knowledge on venture capitalizing and venture funding companies	K5

SEMESTER V			
Part III	DSE - I	E-Banking and Financial Services	
Course Code: 24UCCE51	Hrs/Week :5	Hrs/Sem: 75	Credits: 4

Unit I Introduction to Indian Financial System (15 hours)

Financial system – Meaning - Major Components of financial system - Financial Instruments – Money market – Capital market. Financial Institution –Banking and Non-banking Financial Institution and Overview of Financial services in India

Unit II Commercial bank (15 hours)

Commercial Bank - Structure, Functions - Primary & secondary function, Role of commercial banks in socio economic development, Banking Technology- ATMs-Internet banking– Mobile banking -Debit, Credit and Smart cards– Electronic Payment systems MICR- Cheque Transaction- ECS- EFT– NEFT-RTGS

Unit III Mutual Funds (15 hours)

Mutual funds – Meaning – Scope – Origin of Global Mutual fund industry – Features of Mutual funds – Classification of Mutual funds – SEBI Guidelines on Mutual funds – Advantages and Disadvantages of Mutual fund

Unit IV Financial Services of Non-Banking Financial Institutions (15 hours)

Non-Banking Financial Institutions (NBFIs): Types and Major Players of NBFIs in India – Important Financial Services offered by NBFIs and their Features – Concept of EMI - Micro Finance: Concept and Operation - Chit Funds: Concept and Operations– Payment Banks - Regulations of NBFIs in India – Problems and Challenges of NBFIs in India.

Unit V Venture capital (15 hours)

Venture capital - Nature and Scope of venture Capital Financing – Features of venture capital Process – Venture Capital financing stages – Advantages and Disadvantages of Venture Capital - Venture Financing Schemes in India

Text Book

Mukund Sharma. *Banking and Financial Services*. Himalaya publishing. New Delhi: 2015

Books for Reference

1. Gordon & Natarajan, *Financial Markets and Services*, Himalaya publishing, New Delhi:2011.
2. Padmalatha & Justin Paul, Pearson. *Management of Banking and Financial services*. Pearson India Education Services Pvt. Ltd :2017
3. Vij&Dhavan, *Merchant Banking & Financial services*, McGraw Hill, New Delhi: 2011.
4. Pratap G Subramanyam, *Investment Banking*, Tata McGraw Hill: 2012.
5. Khan M Y, *Financial services*, McGraw Hill:2018.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	2	3	3	2	2	2	3
CO-2	2	3	2	2	3	3	3	2	2	2
CO-3	3	2	3	2	2	3	2	3	2	2
CO-4	2	3	3	3	2	3	3	3	3	2
CO-5	3	2	3	2	3	3	2	3	2	3
Average	2.6	2.4	2.8	2.2	2.6	3	2.4	2.6	2.2	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–V			
Part III Discipline Specific Elective I Green Marketing			
Course Code: 24UCOE52	Hrs/Week:5	Hrs/Sem:75	Credits:4

Objectives

	Learning Objectives
1	To understand the foundational concepts of green market and products
2	To know the significance of green marketing.
3	To know the functions and implications of green pricing
4	To gain knowledge on green washing
5	To familiarize with the factors that affect green distribution and promotion.

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	understand the concept of Green market and Green products.	K1
CO-2	examine the significance of Green Marketing	K2
CO-3	assess the application of green marketing, pricing, promotion and distribution, green washing.	K3
CO-4	analyse the application of green marketing, pricing, promotion and distribution, green washing.	K4
CO-5	evaluate the application of green marketing, pricing, promotion and distribution, green washing.	K5

SEMESTER-V			
Part III Discipline Specific Elective I Green Marketing			
Course Code: 24UCOE52	Hrs/Week:5	Hrs/Sem:75	Credits:4

Unit I Green Marketing

(15 Hours)

Green Marketing - Meaning- Definition – Objectives – Why greening starts from marketing? – Role of green marketing – Core drivers – Conventional Marketing Vs. Green Marketing – Green Consumer Segmentation – Greening of Marketing Mix – Levels of green marketing strategies – Barriers to greening – Implications of green marketing

Unit-II Green Products

(15 Hours)

Designing green products – importance of green design – Implementing design of environment – Steps in designing for environment – Green concepts - Green Innovation – Characteristics of green products – Ottman model for green product development – Strategies for designing green product – Eco-Labeling and Eco-Certification – Sustainable Eco Packaging – Criteria for sustainable packaging.

Unit-III Green Pricing

(15 Hours)

Pricing Decisions – Three ‘C’s of pricing – Sustainable Pricing – Barriers to Sustainable Pricing – Addressing the Barriers to Sustainable Pricing – Sustainable Pricing Strategies – Eco Cost – Cost based pricing – Price based on value – Value drives for green products – The value Triad – Green Pricing – Value Based Pricing – Functional Marketing areas – Green Marketing Strategy – Choice of the right strategy

Unit-IV Green Distribution & Promotion

(15 Hours)

Distribution Channel- Challenges of Greening the Distribution Channel- Dimensions Benefits – Sustainable Distribution Strategies – Objectives of sustainability oriented marketing communication – Barriers of sustainability oriented marketing communication – Keys to address the barriers - Strategies of sustainability oriented marketing communication- The sins of sustainability oriented marketing communication

Unit-V Green Washing

(15 Hours)

History & Rationale of Green Washing – Seven Sins of Green Washing – Basics rules of green washing avoidance – Strategies for addressing green washing – Best Practices – Challenges and roles of the key stakeholders to sustainability – Future of Sustainable business practices

Text Book:

P. Ravi, M. Meera, Green Marketing: Concepts, Literatures And Examples,
Evincepub Publishing 2021

Books for References

1. Robert Dahlstrom, Cengage. *Green Marketing Management*, Learning,2010.
2. Jacquelyn A. Ottman. *Green Marketing: Challenges and Opportunities for the New Marketing Age*. NTC Business Books,1993.
3. Jacquelyn A.Ottman, Berrett. *The New Rules of Green Marketing*. Koehler Publishers ,2011

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	3	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	3	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	2	2	2	2	1	2	2	3
CO-5	3	2	3	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.4	2.0	2.2	2.4	2.2	2.0	2.3	2.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –V			
Part III Skill Enhancement Course V Career Skills			
Course Code: 24UCOSE5	Hrs/Week: 2	Hrs/Sem: 60	Credits :2

Objectives

	Learning Objectives
1	To make the students understand the objectives of job application
2	To identify the students to gain knowledge on group discussion
3	To update students know the features of report writing
4	To know students to understand the features of good report
5	To enable the students on the concept of interview

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO – 1	recall the content of job application	K1
CO – 2	review the resume, biodata, curriculum vitae.	K2
CO – 3	apply the features of report writing	K3
CO – 4	analyse the various roles to be played by a group leader.	K4
CO – 5	assess the types, features and steps in writing a good report	K5

SEMESTER –V			
Part III Skill Enhancement Course V Career Skills			
Course Code: 24UCOSE5	Hrs/Week: 2	Hrs/Sem: 60	Credits :2

Unit I - Job application (12 Hours)

Content of Job application letter – Model Job application letter – Resume- Model resume Bio-data, Curriculum Vitae building – Content of resume , Curriculum Vitae building, Job Application Portal.

Unit II - Group discussion (12 Hours)

Self-Introduction – Features of Group discussion - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader.

Unit III – Report Writing (12 Hours)

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit IV – Interview Skills (12 Hours)

Meaning – Types - Significance – Interview technique - Preparation before an interview- Etiquette – Dress Code – Good manner.

Unit V – Test of Numerical Ability (12 Hours)

Simplification — Profit & Loss — Time and Work – Time and Distance – Calendar and Clock problems – Logical Reasoning(verbal and non verbal)

Text Book

Selvaraj V.M. *Career Planning*. Bavani Publications,Tirunelveli: First editin 2008.

Books for Reference

3. Aggarwal R.S. *Quantitative Aptitude*,S.Chand and Company Limited New Delhi: First edition 2022
4. Gupta C.B. *Business Communication and Customer Relations*. Sultan Chand and Sons,New Delhi: 10th edition 2016.
5. Rajendra Pal and Korlahalli. *Essentials of Business Communication*. Sultan. New Delhi: 13th Edition 2013.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	1	2	2	3	1	2	2	2
CO-2	3	1	2	2	1	2	2	2	2	1
CO-3	2	2	3	2	2	2	3	2	2	3
CO-4	2	3	2	2	3	2	2	2	2	2
CO-5	2	2	3	2	3	3	3	2	2	2
Ave.	2.2	2.0	2.2	2.0	2.0	2.4	2.2	2.0	2.0	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER V	
Self-Study Course	Stress Management
Course Code: 24UCOSS2	Credits: +2

Objectives

	Learning Objectives
1	To know about stress and its impact on physical and mental health.
2	To discuss about time management and organizational skills to reduce stress.
3	To know about the effective communication skills to prevent and resolve stress-related conflicts.
4	To discuss about skills to build group cohesion and team spirit in the workplace.
5	To help them practice self-management techniques, including meditation and yoga, for long-term stress relief.

Course Outcomes

CO No.	Upon the completion of this course, the students will be able to	Knowledge level
CO 1	recall the different types of stress and their effects on physical and mental health.	K1
CO 2	review the practice involved in mindfulness, meditation, and yoga to maintain long-term mental well-being.	K2
CO 3	apply time management techniques to improve productivity and reduce stress.	K3
CO 4	examine Practice mindfulness, meditation, and yoga to maintain long-term mental well-being.	K4
CO 5	assess the influence of leadership, decision-making, and self-management in stress reduction.	K5

SEMESTER V	
Self-Study Course	Stress Management
Course Code: 24UCOSS2	Credits: +2

Unit – I Understanding Stress

Stress- Meaning- Types of stress- Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

Unit – II Time Management

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for conquering procrastination – Sensible delegation – Taking the right breaks.

Unit - III Stress and Coping

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

Unit - IV Stress and Work Performance

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit – Using humour at work – Reducing conflicts with humour

Unit - V Self Development

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for peace – Yoga for Life.

Books for Reference

1. Cooper, *Managing Stress*, Sage Publications, New Delhi. Latest Edition.
2. Waltschafer, *Stress Management*, Tata McGraw Hill. New Delhi. Latest Edition.
3. Argyle. *The Psychology of Happiness*. Tata McGraw Hill. New Delhi. Latest Edition.
4. Bartlet. *Stress – Perspectives & Process*. Tata McGraw Hill. New Delhi. Latest Edition.
5. Juan R. Alascal, Brucata, Laurel Brucata, Daisy Chauhan. *Stress Mastery*. Pearson, New Delhi. Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	3	2	2	3	3	3	2	3	1	3
CO2	3	3	2	3	2	3	2	3	2	2
CO3	2	2	2	2	1	2	2	2	3	3
CO4	3	2	2	1	3	3	2	3	2	3
CO5	3	3	2	3	2	3	3	1	3	1
Average	2.8	2.4	2.0	2.4	2.2	2.8	2.2	2.4	2.2	2.4

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-VI			
Part III	Core – XIII	Income Tax Law and Practice-II	
Course Code:24UCOC61	Hrs./Week:6	Hrs./Sem.: 90	Credits:5

Objectives

	Learning Objectives
1	To understand the Principles of Taxation and Income Tax Administration
2	To develop Skills in Income Tax Assessment
3	To apply Taxation Rules for Clubbing, Set-off, and Deductions
4	To compute Taxable Income for Individuals and Firms
5	To determine Tax Liabilities of Individuals, HUFs, and Firms

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define clubbing and setting off income and identify the incomes that are exempt or taxable for individuals, HUFs, and firms	K1
CO 2	describe the mechanism of Clubbing, Set-off of Losses, Deductions, Assessment of Individuals and Firms	K2
CO 3	apply relevant deductions to compute taxable income for an Individuals and Firms	K3
CO 4	analyse various deductions and procedures for filing of return to compute taxable income for an Individuals and Firms	K4
CO 5	assess the applicable tax rates and slabs for different categories of assesses	K5

SEMESTER–VI			
Part III Core - XIII		Income Tax Law and Practice-II	
Course Code:24UCOC61	Hrs./Week:6	Hrs./Sem.: 90	Credits:5

Unit I: Clubbing of Income and Set off (10 Hours)

Clubbing of income - Provisions relating to clubbing - Deemed income - Set off and carry forwards of losses - Carry forward and set off - Computation

Unit II: Deductions from Gross Total Income (22 Hours)

Deductions from 80C to 80 U - Provisions - Deductions in respect of certain payments - Deductions in respect of certain income - Tax Rebates

Unit III: Assessment of Individual and H.U.F (25 Hours)

Assessment of individuals and H.U.F - Computation - Tax on Individuals & H.U.F. - Advance tax - Tax deducted at source for individuals

Unit IV: Assessment of Partnership firms (18 Hours)

Assessment of firms - Book Profit - Computation

Unit V: Procedure for filing of return (15 Hours)

Returns – Types - Belated return - Defective return - Assessment - Tax deducted at Source- e-Filing - Permanent Account Number - Procedure for Filing Return

Note: Theory: 30% Problem:70%

Text Book:

Mehrotra H.C and Goyal S.P. *Income tax law & Accounts*, Agra: Sahitya Bhawan Publication.(Relevant Assessment Year).

Books for Reference:

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri.: *Income Tax law & Practice*. New Delhi Kalyani Publishers. (Relevant Assessment Year).
2. Lal B.B and Vashist N. *Income Tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment Year).

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	2	3	2	2	2	3	2
CO-2	2	1	2	3	2	1	2	2	1	2
CO-3	1	2	2	2	1	2	2	1	3	2
CO-4	2	3	3	1	3	3	2	3	2	1
CO-5	2	3	2	2	2	2	2	2	3	2
Ave.	2.0	2.0	2.0	2.0	2.2	2.0	2.0	2.0	2.4	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –VI			
Part III	Core XIV	Company Law and Secretarial Practice – II	
Course Code: 24UCCC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objectives:

S.No.	Learning Objectives
1	To enable the students to know the secretarial duties, functions and its scope on various activities of the company
2	To understand the rights and duties of the board of directors of the company
3	To identify the roles and responsibilities of a Company Secretary.
4	To infer the managerial remuneration, powers, and liabilities of directors.
5	To enable the students to know about the roles and duties of the Official Liquidator in winding up.

Course Outcomes:

CO.No	Upon completion of this course, students will be able to	Knowledge Level
CO-1	gain knowledge about the borrowing power of the company.	K1
CO-2	demonstrate the secretarial duties in connection with resolution, agenda and minutes.	K2
CO-3	evaluate the importance, function of secretary along with the qualification, rights and duties.	K3
CO-4	analyse the various kinds of Directors, their qualification, rights and duties in the Company management.	K4
CO-5	know about the modes of Winding up and secretarial duties connected with reports Winding up procedures.	K5

SEMESTER –VI			
Part III	Core XIV	Company Law and Secretarial Practice – II	
Course Code: 24UCCC62	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Unit I Company Borrowings and Investments (18 hours)

Methods of raising funds – Powers of the Board and Shareholders – Deposit versus Debentures – Rules and regulations relating to raising funds through Deposit and Debentures – Kinds of Debentures – Creation of Charge – Modification and Satisfaction of Charge – Difference between Shareholder and Debenture holder - Role and Responsibilities of Company Secretary.

Unit II Meetings and Procedures (18 hours)

Board Meeting – Committee Meeting – Mandatory Committees and its importance – Role and Composition – Powers of the Board and Video Conference – Notice, Agenda and Minutes – Role of Company Secretary – Shareholders Meeting – Kinds of Meetings and the Compliance of legal requirement – Electronic Voting – Postal Ballot – Role of Company Secretary – Rules relating to general meetings – Kinds of Resolutions.

Unit III Company Secretary and Responsibilities (18 hours)

Company Secretary – Types of Secretaries – Importance – Functions – Appointment, qualification, Rights - Duties and Liabilities - Scope of Secretarial work.

Unit IV Company Management (18 hours)

Board – Directors – Kinds of Directors - Requirements of Women Director and importance of Independent Director – Director Identification Number and its significance - Qualification and Disqualification – Retirement – Resignation – Removal and Vacation of office of Director – Duties of Directors - Code of Conduct – Key Managerial Personnel – Whole time key managerial personnel – Appointment and Remuneration.

Unit V Winding up (18 hours)

Winding up – Meaning – Modes of Winding up - Voluntary Winding up - Compulsory Winding up and Voluntary Winding up by the supervision of court – National Company Law Tribunal (NCLT) - Official Liquidator – Duties - Liabilities – Functions of Secretary on Winding up.

Text Book:

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

Books for Reference:

1. Kuchal M.C. *Company Law*. Noida: Vikas Publications. 2006
2. Avtarsigh. *Company Law*. Lucknow: Eastern Book Company. 2018
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann (P) Publications Ltd. 2021

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	2	2	3	2	2	2	2
CO-2	3	3	2	2	2	3	3	2	2	2
CO-3	3	3	3	3	3	3	3	3	2	2
CO-4	3	3	2	3	3	3	3	3	2	3
CO-5	3	3	3	2	3	3	3	3	2	3
Avg	3	2.8	2.4	2.4	2.6	3	2.8	2.6	2.0	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
Core – XV		Management Accounting	
Course Code:24UCOC63	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Objectives:

	Learning Objectives
1	To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.
2	To evaluate the performance of a firm using fund flow and cash flow statement.
3	To learn marginal costing techniques for optimizing cost and profit.
4	To evaluate the performance of a firm using applications of marginal costing in managerial decision making
5	To identify the significance of standard costing, budgeting and budgetary control in managerial decision making.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO– 1	remember the basic concepts of management accounting and can be applied for evaluating the performance and financial position of a firm.	K1
CO – 2	understand the role and importance of managerial accounting in management decision making.	K2
CO – 3	get familiarize with various methods and technique of managerial accounting.	K3
CO – 4	apply the applications of various methods and techniques used for managerial decision making.	K4
CO – 5	analyse the various techniques of management accounting an develop analytical skills in them.	K5

SEMESTER–VI			
Core – XV	Management Accounting		
Course Code:24UCOC63	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Unit I Management Accounting & Ratio Analysis: (14 hours)

Management Accounting- Meaning-Objectives and Scope of Management Accounting – Functions- management Accounting Vs Financial Accounting –Management Accounting Vs Cost Accounting- Advantages-Limitations. Tools of Financial Statement Analysis -Ratio analysis: Meaning-Importance-Limitations-Analysis of Liquidity, Activity, Solvency and Profitability ratios.

Unit II- Funds Flow and Cash Flow Analysis: (18 hours)

Funds Flow Analysis: Concept of Fund - Schedule of changes in working capital –Preparation of Funds flow statement. Cash Flow Analysis: Meaning– Differences between Cash flow statement and Fund flow statement. Cash from operations –Preparation of Cash flow- Statement under AS -3.

Unit III - Marginal Costing: (18 hours)

Meaning of Marginal cost and Marginal costing-Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety – Break even Charts- Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor –Make or Buy-Selection of suitable product mix.

Unit IV- Budgetary Control: (20 hours)

Meaning of budget-Budgetary Control-Objectives-Features-Advantages-Limitations-Preparation of budget: Functions of budget –Production budget-Purchases budget-Sales Budget-Cash budget- Fixed and Flexible budget.

Unit V-Standard Costing: (20 hours)

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and budgetary control – Analysis of Variances: Material Cost Variances - Labour Cost variances - Overhead Cost Variances.

Note: Theory – 30% Problems–

70% Text Book:

Pillai R.S.N.and Bhagavathi V.*Management Accounting*.New Delhi: S.Chand & Sons, Fourth edition 2016.

Books for Reference:

1. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers, 26th e edition 2019.
2. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18th edition 2012.
3. Gupta S.P. *Management Accounting*. Agra: Sahitya Bhawan Publications. Revised Edition 1st January 2021.
4. Jenitra L. Merwin. and Dalston L. Cecil. *Management Accounting*, Trichy: Learn Tech Press, First edition 2010.

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	2	3	2	2	3	2	2	3
CO-2	3	2	3	3	2	1	3	2	2	2
CO-3	3	3	3	3	2	3	2	2	3	2
CO-4	2	2	3	3	2	3	3	2	3	2
CO-5	3	2	2	1	2	3	2	2	2	3
Ave.	2.8	2	2.6	2.6	2.0	2.4	2.6	2.0	2.4	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	LowLevel	MediumLevel	High Level
Scale	1	2	3

SEMESTER –VI			
Part III	Core XVI	Project and Viva Voce	
Course Code: 24UCOP61	Hrs/Week: 6	Hrs./ Sem.: 90	Credits : 5

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 60 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and Viva – Voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below:

	Mar
Internal Evaluation	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
Total	50
External Evaluation	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph /Power Point Presentation)	15
Response to questions & Criticisms	10
Total	50

SEMESTER – VI			
Part III Discipline Specific Elective II Setting Up of Business Entities			
Course Code: 24UCCE61	Hrs/Week: 4	Hrs/Sem: 60	Credits: 3

Objectives:

S.No.	Learning Objectives
1	To provide students with a comprehensive understanding of various business entities, their legal formation, and registration processes.
2	To list the characteristics and steps for the formation and registration of Limited Liability Partnership.
3	To analyse the advantages and disadvantages of NGOs, including trusts and societies.
4	To discuss the funding, support, and incentives for startups in India.
5	To familiarize students with startup ecosystems, intellectual property laws, and regulatory frameworks that govern business entities in India.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	understand the different types of business organizations and their registration procedures.	K1
CO-2	analyze the process of Formation and Registration of Limited Liability Partnership.	K2
CO-3	explain the formation, registration and legal aspects of Non-Governmental Organizations (NGOs) such as Section 8 companies, Trusts and Societies.	K3
CO-4	evaluate the startup ecosystem in India including funding, incentives, policies and registration procedures.	K4
CO-5	apply the provisions of Intellectual Property Laws including Copyrights, Patents, Trademarks	K5

SEMESTER – VI			
Part III Discipline Specific Elective II Setting Up of Business Entities			
Course Code: 24UCCE61	Hrs/Week: 4	Hrs/Sem: 60	Credits: 3

Unit I: Business Organisation and its Registration (12 hours)

Business Organisation – Meaning - Types- Sole Proprietorship – Merits – Limitations - Procedures for formation – Partnership – Features – Types – Merits – Limitations - Partnership deed— Registration - Hindu Undivided Family – Characteristics – Benefits – Registration - Co-Operative Society – Benefits – Registration - formation.

Unit II Formation of Limited Liability Partnership (LLP) (12 hours)

Limited Liability Partnership – Definition – Nature and Characteristics – Advantages – Disadvantages – Formation and Registration – LLP agreement – Alteration to Agreement – Checklist for shifting of Registered Office – Drafting of LLP Agreement.

Unit III Formation and Registrations of NGO's (12 hours)

Non-Government Organisation (Section 8 Company) – Meaning – Features – Exemptions - Minimum Requirements - Trust - Objectives- Difference between public and private Trust – Exemptions - Formation-Society - Advantages - Disadvantages - Formation and Exemption of Society.

Unit IV Startups and its Registration (12 hours)

Startups – Meaning - Evolution of Startups in India - Process of Recognition of Startup – Exemption – Registration Steps – Financing options available for Startup Companies - Startup India Policy.

Unit V Intellectual Property Laws (12 hours)

Intellectual Property in relation to business – Provisions of Copyright Act 1957 applicable in India – Patent – Registration – Trade Mark – Process to register Trade Mark in India – Provision for registering a Geographical Indication in India

Text books

1. The Institute of Company Secretaries of India (2024). *Setting up of Business Entities and Closure*. SAP Print Solutions Pvt. Ltd.

Books for Reference

1. Kapoor, N. D. (2022). *Elements of Business Law*. Sultan Chand & Sons.
2. S.S. Gulshan, G.K. Kapoor. (2021). *Business Law Including Company Law*. New Age International Private Limited.
3. Garg, K. C. (2024). *Business Law*. Kalyani Publishers.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	2	3	3	3	3	2	2
CO-2	3	3	3	2	3	3	3	3	2	2
CO-3	3	2	3	2	3	3	2	3	2	2
CO-4	3	3	3	2	2	3	3	3	2	3
CO-5	3	2	3	2	2	3	2	3	2	3
Avg	3	2.4	3	2.0	2.6	3	2.6	3	2.0	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
Part IV Discipline Specific Elective II	Auditing		
Course code: 24UCOE62	Hrs/Week:4	Hrs/Sem:60	Credits:3

Objectives

	Learning Objectives
1	To make the students understand the concept of auditing
2	To enable the students to gain knowledge of various techniques of auditing
3	To make students know the different types of vouchers and its importance
4	To enable students to understand the techniques of errors and fraud
5	To update the students on the concept of vouching

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	recall the concept of auditing ,vouching, verification and valuation of assets and liabilities	K1
CO2	review vouching technique to identify the manipulation of errors and frauds in book keeping	K2
CO3	apply misstatement of accounts, documentation procedures and audit working papers	K3
CO4	analyse the methods of valuation ,vouching procedures and concept of investigation of accounts	K4
CO5	assess the valuation of assets, the responsibility of auditor towards inheriting the frauds and errors in financial statements	K5

SEMESTER–VI			
Part IV Discipline Specific Elective II	Auditing		
Course code: 24UCOE62	Hrs/Week:4	Hrs/Sem:60	Credits:3

Unit I–Introduction to Auditing

(12 hours)

Meaning –Definition-Difference between book keeping, Accounting and Auditing- Objects of an Audit-Different types of audit-Continuous audit-Advantages-Disadvantages- Interim Audit- Advantages- Disadvantages-Distinction between continuous and Interim Audit.

Unit II–Objectives and Scope of Financial Statements

(12 hours)

Audit objectives-Expression of opinion-Opinion-Opinion as to the truth and Fairness of the financial statements-Scope of the audit of financial statements- limitations of audit- Auditors responsibility in recognizing the inherit risk of errors and frauds in financial statements-Auditors responsibility to deduct errors and fraud.

Unit III–Vouching

(12 hours)

Meaning of Vouching-Definition-Characteristics of Vouching-Importance of vouching- Types of Vouchers-Objectives of Vouching- Routine checking-Meaning-Definition- Characteristics of routine checking-Difference between routine checking and vouching- Vouching of Cash book- Vouching of receipt and payment side of cash book.

Unit IV-Verification and Valuation

(12 hours)

Meaning of verification-Valuation of Assets -Fixed Assets-Valuation of Fixed Assets- Intangible assets- Valuation of Intangible assets- Auditors position regarding valuation of Assets- Valuation of Different kinds f Assets-Valuation of investment-Methods of Stock taking- Principles of valuation of stock-Duty of an auditor in connection with stock in trade- Verification of Liabilities

Unit V–Investigation and Documentation

(12 hours)

Investigation-Definition-Difference between Investigation and Auditing-Points to be noted while conducting investigation-Objects of Investigation-Power of the Inspector –Duties of the Investigator-Importance of audit documentation-Content of Working papers-Filing of Working paper-Responsibility, Protection and Preservation of Working papers.

Text Book:

1. Dr. Tandon. B.N, Dr. Sudharshan.S, Sundharabahu. S.A. *Handbook of practical Auditing*. New Delhi: S.Chand & Co.(2018)
2. Dr.Anitha.G, .Dr.Sankari.J: *Practical Auditing*. Chennai-SaiSelva Publishers(2013)

Books for Reference:

1. Sharma T. R *Auditing*. Agra:Sathiya Publications.(2010)
2. Saxana, Reddy & Appannaiah. *Textbook of Auditing*. Mumbai:M/S Himalaya Publishing House.(2016)

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	2	1	3	2	2	2	2
CO-2	3	3	2	2	1	2	2	2	2	1
CO-3	2	1	3	2	2	2	3	2	2	3
CO-4	2	3	2	2	3	2	2	2	2	2
CO-5	2	2	3	2	3	3	3	2	2	2
Ave.	2.4	2.2	2.2	2.0	2.0	2.4	2.4	2.0	2.0	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
Part IV Skill Enhancement Course VI Goods and Service Tax			
Course Code: 24UCOSE6	Hrs/Week:2	Hrs/Sem:30	Credits:2

Objectives

	Learning Objectives
1	To help students gain knowledge on the types of goods and determination of place of supply
2	To make students understand the basic concepts of GST
3	To help students define the taxation procedure for import of goods and services
4	To update students on the functions of GST network
5	To help students to gain knowledge on IGST procedures

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define features and functions of GST	K1
CO2	acquire knowledge on the types of goods , types of supply ,place of supply and determination of place of supply	K2
CO3	examine the levy and collection of GST and IGST procedures and impact of GST	K3
CO4	analyse the taxation procedure for import of goods and services	K4
CO5	assess the functions of GST network, registration category and crucial facts on GST	K5

SEMESTER–VI			
Part IV Skill Enhancement Course VI Goods and Service Tax			
Course Code: 24UCOSE6	Hrs/Week:2	Hrs/Sem:30	Credits:2

Unit–I Introduction to GST (6 Hours)

Introduction - Historical background – Concept - Salient features - Advantages and disadvantages - Dual GST and UTST

Unit–II Taxation Mechanism (6 Hours)

Charging Section - Collection and Rates - Types of goods - SGST, CGST, IGST and UTST - Exemptions and Exempt Supplies - Threshold Limit-Output tax

Unit–III GST Council, Network and Impact (6 Hours)

GST Council - Role, Power and Functions, GST Network-Functions - Services-Anti Profiteering - Important definitions, Impact of GST.

Unit–IV Supply, Place of supply (6 Hours)

Supply: Meaning – Essential ingredients – Deemed supply – Composite supply - Mixed supply - Continuous supply - Inward and outward supply, Time of supply - Value of supply, Place of supply - Determination of place of supply

Unit–V Levy and collection of GST (6 Hours)

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration - Category - Time limit -Procedure and time of filing - Types- Special cases – Procedure - Documents, Input tax credit - Crucial facts.

Text Book:

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road, Latest Edition.

Books for Reference:

1. Career Counselling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. Latest Edition.
2. Balachandran . V. *Textbook of GST & Customs Law*, New Delhi: Sultan Chand & Sons. 2nd Latest Edition.

Mapping of Course Outcomes with POs and PSOs

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CO-1	2	3	2	2	2	3	2	2	2	3
CO-2	2	2	3	2	2	2	3	2	3	2
CO-3	2	3	2	2	2	2	2	2	2	2
CO-4	2	2	2	2	2	2	3	2	2	3
CO-5	2	2	3	2	3	3	2	2	2	2
Ave.	2.0	2.4	2.4	2.0	2.2	2.4	2.4	2.0	2.2	2.4

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3