



**HINDUSTAN**  
INSTITUTE OF TECHNOLOGY & SCIENCE  
(DEEMED TO BE UNIVERSITY)

**SCHOOL OF LIBERAL ARTS AND APPLIED SCIENCES**

**CURRICULUM AND SYLLABUS**

Under CBCS

(Applicable for Students admitted from Academic Year 2018-19)

**B.COM - GENERAL**

**SCHOOL OF LIBERAL ARTS AND APPLIED SCIENCES**

## HINDUSTAN INSTITUTE OF TECHNOLOGY & SCIENCE

### VISION AND MISSION

#### MOTTO

**“TO MAKE EVERY MAN A SUCCESS AND NO MAN A FAILURE.”**

#### VISION

To be an International Institute of Excellence, providing a conducive environment for education with a strong emphasis on innovation, quality, research and strategic partnership blended with values and commitment to society.

#### MISSION

- To create an ecosystem for learning and world class research.
- To nurture a sense of creativity and innovation.
- To instill highest ethical standards and values with a sense of professionalism.
- To take up activities for the development of Society.
- To develop national and international collaboration and strategic partnership with industry and institutes of excellence.
- To enable graduates to become future leaders and innovators.

#### VALUE STATEMENT

Integrity, Innovation, Internationalization

### SCHOOL OF LIBERAL ARTS AND APPLIED SCIENCES

#### B.COM- General

### VISION AND MISSION

The ability to think logically and critically and to use advanced problem-solving skills to make well-reasoned decisions.

- An understanding of the nature of business through advanced knowledge in at least one major subject area; and the ability to integrate and use their knowledge to make informed business decisions.
- The ability to communicate effectively within a range of contexts.
- Leadership while working constructively, cooperatively, effectively, and respectfully with others.
- An awareness of the ethical consequences of business decisions.

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## **B. COM – General Banking Management**

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

The program is expected to enable the students to

- PEO I** Demonstrate competency across business disciplines, specifically apply the essential elements of core business principles to analyze and evaluate problems and to construct and implement solutions in the business environment
- PEO II** Perform teamwork and leadership skills in the evaluation of organizational conditions using a system perspective to determine necessary action.
- PEO III** Practice high level of professionalism necessary to deliver the knowledge, expertise and skill of students through the application of research to business problems and issues
- PEO IV** Demonstrate an understanding and appreciation of ethical principles at both the professional and community levels
- PEO V** Apply critical reasoning process to specifically employ appropriate analytical models to evaluate evidence, select among alternatives, and generate creative options in furtherance of effective decision making
- PEO VI** Develop superior oral and written communication skills relevant to business process effective communication skills, specifically write business documents clearly, and analytically and speak in groups and in public clearly, concisely and analytically, with appropriate use of visual aids.
- PEO VII** Be employed in a broad range of positions including chairman and chief executive officer, president, chief operating officer, chief financial officer, general manager, executive vice president, managing director, and manager in a variety of industries

### **PROGRAM OUTCOMES (ALIGNED WITH GRADUATE ATTRIBUTES) (PO)**

At the end of this program, graduates will be able to

- PO1** To develop comprehensive professional skills that are required for a Bank management graduate and To develop language abilities of students to inculcate writing skills and Business correspondence
- PO2** To apply the knowledge of mathematics, social science, accounting fundamentals, and accounting specialization to the solution of complex accounting & management problems
- PO3** To develop Self-employment of young entrepreneurs and to create corporate professionals
- PO4** To create awareness of Law and Legislations related to Bank Management and business and Practical orientation in the area of banking, accounting and finance

- PO5** To develop wide spectrum of managerial skills along with competency building, qualities in specific areas of business studies
- PO6** To have successful career in all Economics, accounting, finance and to pursue higher education and research
- PO7** Problem solving through the application of appropriate theories, principles and data

**PROGRAM SPECIFIC OUTCOMES (PSO)**

- PSO1:** An inclination towards lifelong learning and acquiring contemporary knowledge.
- PSO2:** Students have a plethora of choices to pursue professional courses such as ACCA, NSE, CA, ACS, M.COM, MBA, CMA, BAT, ICWA, CS, MIB, MFA etc.
- PSO3:** Student will be able to pursue their career in teaching, industry, research and entrepreneurs.
- PSO4:** The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- PSO5:** Ability to work in teams with enhanced communication and inter – personal skills.

## ACADEMIC REGULATIONS FOR B.A / B. Sc / BBA/ B.COM/BCA DEGREE PROGRAMME

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## I. PREAMBLE

As per the recommendations of UGC, the Hindustan Institute of Technology and Science (HITS) has introduced Choice Based Credit System (CBCS) from the academic year 2015-16. Choice Based Credit System (CBCS) is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. CBCS offers a flexible system of learning.

The system permits a student to

- (i) Learn at their own pace through flexible registration process.
- (ii) Choose electives from a wide range of courses offered by parent and other departments.
- (iii) Undergo additional courses to acquire the required number of credits for obtaining Liberal Arts / Applied Science (Hons.)
- (iv) Undergo additional courses in their special areas of interest and earn additional credits to obtain Liberal Arts /Applied Science with Minor Specialization.
- (v) Adopt an interdisciplinary approach in learning.
- (vi) Avail transfer of Credits.
- (vii) Gain Non – CGPA credits to enhance skill/employability by taking up project work, entrepreneurship, co-curricular and vocational training.
- (viii) Make the best use of the expertise of available faculty.
- (ix) Learn and earn credits through MOOC and Project Based Learning.
- (x) Enhance their Knowledge, Skill and Attitude through participation in innovative Curriculum Design, Delivery and Assessments.

The Curriculum is designed to take into the factors listed in the Choice Based Credit System (CBCS) with a focus on Project Based Learning and Industrial Training so as to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

## II. DEFINITIONS AND NOMENCLATURE

In these Regulations, unless the context otherwise requires:

1. “Programme” means, Degree Programme that is Undergraduate Degree in Liberal Arts /Applied Science Stream Programme.
2. “Discipline” means, specialization or branch of Degree Programme, [E.g. Fashion Design, Computer Applications, Commerce, Viscom, Arts etc.,].
3. “Course” means a theory or practical subject that is normally studied in a semester, like Business Economics, Finance and Accounting, etc.
4. “Vice – Chancellor” means the Head of the Institution.
5. “Registrar” is the Head of all Academic and General Administration of the Institute.

6. “Dean Academics” means the authority of the University, who is responsible for all academic activities of the Academic Programmes for implementation of relevant rules and Regulations pertaining to the Academic Programmes.
7. “Controller of Examinations” means, the authority of the University who is responsible for all activities of the University Examinations.
8. “Dean – Student Affairs” is responsible for all student related activities including student discipline, extra and co – curricular activities, attendance and meetings with class representatives, Student Council and parent – teacher meet
9. “HoD” means, the Head of the Department concerned.
10. “Institute” means, Hindustan Institute of Technology and Science (HITS), Chennai.
11. “TCH” means, Total Contact Hours – refers to the teaching – learning periods.
12. “DEC” means, Department Exam Committee.
13. “BoS” means, Board of Studies.
14. “BoM” means, Board of Management.
15. “ACM” means, Academic Council the highest authoritative body for approval for all Academic Policies.
16. “Class Teacher” is a faculty of the class who takes care of the attendance, monitor the academic performance and the general conduct of the students of that class.
17. “CIA” is Continuous Internal Assessment which is assessed for every student, for every course during the semester.
18. “ESE” is End Semester Examination which is conducted by the Institute, at the End of the Semester for all the courses of that semester.
19. “AICTE” means, All India Council for Technical Education.
20. “UGC” means, University Grants Commission.
21. “MHRD” means, Ministry of Human Resource Development.

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**ACADEMIC REGULATIONS**  
**Under Choice Based Credit System (CBCS)**  
**(Effective from Academic year 2018 - 19)**

**1.0 Vision, Mission and Objectives**

**1.1** The Vision of the Institute is “To make every man a success and no man a failure”.

**1.2 The Mission of the institute is**

- To create an ecosystem that promotes learning and world class research.
- To nurture creativity and innovation.
- To instil highest ethical standards and values.
- To pursue activities for the development of the Society.
- To develop national and international collaborations with institutes and industries of eminence.
- To enable graduates to become future leaders and innovators.

**Value Statement**

Integrity, Innovation, Internationalization

**Further, the Institute always strives**

- To train our graduates with the latest and the best in the rapidly changing fields of Architecture, Engineering, Technology, Management studies, Science, Humanities and Liberal Arts.
- To develop graduates with a global outlook, possessing Knowledge, Skills and Attitude capable of taking up challenging responsibilities in the respective fields.
- To mould our graduates as citizens with moral, ethical and social values so as to fulfil their obligations to the nation and the society.
- To promote research in the field of Architecture, Engineering, Technology, Management studies, Science, Humanities, Liberal Arts and allied disciplines.

**1.3 Aims and Objectives of the Institute are focused on**

- Providing state of the art education in Engineering, Technology, Applied Sciences and Management studies.
- Keeping pace with the ever changing technological scenario and help the graduates to gain proper direction to emerge as competent professionals fully aware of their commitment to the society and the nation.
- To inculcate a flair for Research, Development and Entrepreneurship.



## **2.0 Admission**

**2.1.** The admission policy and procedure shall be decided from time to time by the Board of Management (BOM) of the Institute based on the guidelines issued by the UGC/ Ministry of Human Resource Development (MHRD), Government of India. The number of seats in each discipline of the Liberal Arts /Applied Science programme will be decided by the Board of Management of the Institute as per the directives of AICTE/ UGC / MHRD, Government of India, taking into account the market demands. Seats are also made available up to 20% of the sanctioned intake for Non-Resident Indians and foreign nationals, who satisfy the admission eligibility norms of the Institute.

## **2.2. Eligibility for Admission**

### **(i) Regular Entry**

The Candidate should have qualified in 10 + 2 examination and should have obtained at least 50% marks (45% in case of candidate belonging to reserved category) in the qualifying examination.

### **(ii) Lateral Entry (Applicable for Fashion Design)**

The candidates possessing a Diploma in in the relevant discipline of specialization with minimum 50% marks awarded by the State Boards of Technical Education, India or any other competent authority as accepted by the Board of Management of the Institute as equivalent thereto are eligible for admission to the 3<sup>rd</sup> Semester of the Fashion Design degree programme.

**2.3** The candidate has to fulfil all the prescribed admission requirements / norms of the Institute.

**2.4.** In all matters relating to admission to the Undergraduate Degree programme in Liberal Arts / Applied Science stream, the decision of the Board of Management of the Institute shall be final.

**2.5.** At any time after admission, if found that a candidate has not fulfilled one or many of the requirements stipulated by the Institute, or submitted forged certificates, the Institute has the right to revoke the admission and will forfeit the fee paid. In addition, legal action may be taken against the candidate as decided by the Board of Management.

## **3.0 Student Discipline**

Every student is required to observe utmost discipline and decorum both inside and outside the campus and not to indulge in any activity which may affect adversely the prestige/ reputation of the Institute.

**3.1** Any act of indiscipline of a student reported to the Dean (Student affairs) and Head of the Departments will be referred to a Discipline Committee constituted for the purpose. The Committee will enquire into the charges and decide on a suitable punishment if the charges

are substantiated. The committee will also authorize the Dean (Student Affairs) to recommend to the Vice – Chancellor the implementation of the decision. The student concerned may appeal to the Vice – Chancellor whose decision will be final.

**3.2** Ragging in any form is a criminal and non-bailable offence in our country. The current State and Central legislations provide stringent punishments including imprisonment. Once the involvement of a student is established in ragging, offending fellow students/staff, harassment of any nature to the fellow students/staff etc. the student(s) will be liable to be dismissed from the Institute, as per the laid down procedures of the UGC / Govt. /Institute. Every senior student of the Institute, along with their parent, shall give an undertaking every year in this regard and the same should be submitted at the time of Registration.

#### **4.0 Structure of the Undergraduate Degree Programme in Liberal Arts and Applied Science stream**

Choice Based Credit System (CBCS) was introduced from the Academic year 2015-16 in the curriculum to provide students a balanced approach to their educational endeavour.

**4.1** All Undergraduate UG degree programmes in Liberal Arts / Applied Science stream for three years will have the curriculum and syllabi (course contents) as approved by the respective Board of Studies and Academic Council of the Institute.

**4.2** Credits are the weightages are assigned to the courses based on the following general pattern:

**4.4.1** One lecture / Tutorial period per week --- 1 credit

**4.4.2** Up to Two periods of Practical per week --- 1 credit

**4.3** The curriculum for Arts & Science degree programmes is designed to have a minimum of **110 credits + 4 Non – CGPA credits** distributed across SIX semesters of study for the award of degree.

Under CBCS, the degree programme will consist of the following categories of courses:

- i) General Core foundation (CF)** courses comprising of Humanities courses; Language Courses, Courses specific to the selected program etc.,
- ii) Compulsory Courses (CC) consisting of**
  - a. Professional Core (PC):** These courses expose the students to the foundation of specified subject topics related to the chosen programme of study comprising of theory and Practical/ field work/ Design project/ Project
  - b. Departmental Elective (DE):** These courses enable the students to take up a group of courses of their interest in the area of specialization offered by the parent Department / School.

- c. **Non –Departmental Electives (NE):** These courses are offered by departments (across disciplines) other than their parent Department. Two groups of Electives are available under NE namely, Electives offered by Core Departments and Open Electives offered by Non – Core departments.
- d. **Indexed Journal / Conference Publications:** If a student publishes a research paper in indexed Journal / Conference as main author, the same can be considered as equivalent to two credit course under NE.
- e. **Non-CGPA courses** offered in certain semesters are compulsory, but are not used for calculation of GPA and CGPA. However, the credits will be mentioned in the grade sheet.

#### 4.4 Non-CGPA courses

The student shall select any two courses /activity from the following **Table 1** during the entire period of study. The student has to make his / her own efforts for earning the credits. The grades given will be Pass / Fail (P/F). The respective class teachers have to encourage monitor and record relevant activities of the students, based on the rules issued from time to time by the Institute and submit the End semester report to the Head of the Department.

*Table 1. Non CGPA Courses*

No.	Course / Activity	Credits
1.	Start ups	2
2.	Industrial Training	2
3.	Technical conference, seminar, competitions, Professional Societies	2
4.	Management courses	2
5.	Technical Certification Course	2
6.	Sports	2
7.	NCC	2
8.	NSS	2
9.	YRC	2
10.	Art and Cultural activities	2
11.	English Proficiency Certification	2
12.	Aptitude Proficiency Certification	2
13.	Foreign Languages Level II and above	2
14.	Publication in Conferences / Seminar	2
15.	Indexed Journal Publication per paper	2

- 4.5** A student must earn compulsorily the credits under each category shown in **Table 2** and also a minimum total of **114 credits (110 credits + 4 Non - CGPA credits)** for the award of undergraduate in Arts & Science stream. For Lateral entry students, the 41 credits earned in their Diploma programme is considered as equivalent to the credits earned in the first year courses of the respective UG Degree Programme. However, they have to earn a minimum of **118 credits (114 credits + 4 Non - CGPA credits)** for the award of the degree.
- 4.6** Students are eligible for award of the respective **UG (Hons.) Degree** upon successful completion of **126 credits (110 regular credits + 12 Additional Credits+ 4 Non - CGPA credits)** maintaining a CGPA of 8.0 with no history of arrears, as detailed in clause 7.0.
- 4.7** Students are eligible for the award of **the respective UG Degree** with minor specialisation upon successful completion of **126 credits (110 regular credits + 12 Additional Credits+ 4 Non - CGPA credits)**, as detailed in clause 8.0

*Table 2. Distribution of Credits*

No	Category	Credits	Percentage
1	Basic Sciences & Humanities Courses	32	29
2	Professional Allied	18	16
3	Professional Core	38	35
4	Department Elective	6	5
5	Non – Department Electives	4	4
6	Enrichment Course	8	7
7	Project	4	4
	<b>Total Credits</b>	<b>110</b>	<b>100</b>
<b>NON – CGPA</b>			
8	Professional Development	4	---

- 4.8** The medium of instruction is English for all courses, examinations, seminar presentations and project reports.

### **5.0 Faculty Advisor**

To help the students in planning their selection of courses and programme of study and for getting general advice on the academic programme, the concerned department will assign a certain number of students to a faculty member who will be called their Faculty Advisor. Such Faculty Advisor will continue to mentor the students assigned to him for the entire duration of the programme.

### **5.1 Class Committee**

Every section / batch of the UG Degree programme will have a Class Committee consisting of Faculty and students.

The constitution of the Class Committee will be as follows:

- a. One Professor not associated with teaching the particular class shall be nominated by the Head of the Department to act as the Chairman of the Class Committee as approved by the Dean of the respective school;
- b. Course coordinator of each of the lecture based courses (for common courses);
- c. Four students from the respective class nominated by Head of the Department
- d. Faculty Advisors of the respective class.

## **5.2 Course Committee**

**Course committee** shall be constituted by the HoD for all the common courses, with the faculty who are teaching the courses and with a Professor of the core department as the Chairman. The Course committee shall meet periodically to ensure the quality of progression of the course in the semester.

## **5.3 The basic responsibilities of the Class Committee and Course committee are**

- a. To review periodically the progress of the students.
- b. To discuss issues concerning curriculum and syllabi and the conduct of the classes.
- c. To inform the students about the method of assessment as recommended by the Department Exam Committee (“DEC”) at the beginning of the semester. Each class committee / course committee will communicate its recommendations and the minutes of the meetings to the Head of the Department, Dean (Academics) and the Dean (Student Affairs).
- d. To conduct meetings at least thrice in a semester as per the Academic Plan issued by the Dean – Academics.
- e. To review the academic performance of the students including attendance, internal assessment and other issues like discipline, maintenance etc.

## **6.0 Registration for courses in a Semester**

- 6.1** A student will be eligible for registration of courses in any semester only if the student satisfies regulation clause 12.0 (progression) 13.0 (maximum duration of the programme) and only if he/she has cleared all dues to the Institute, Hostel and Library up to the end of the previous semester provided that student is not debarred from enrolment on disciplinary grounds.
- 6.2** Except for the first - year courses, registration for a semester will be done during a specified week before the start of the semester as per the Academic Schedule.

Late registration /enrolment will be permitted by the Dean - Academics, on recommendation by the Head of the respective department, with a late fee as decided from time to time.

**6.3** The student shall make the choice of course in consultation with the Faculty Advisor and as stipulated from time to time.

**6.4** Students may have to pay additional fee for registering in certain elective courses under Non - Departmental Electives / Additional Credit Courses offered by certain specific Departments and for higher level Foreign Languages, as decided from time to time.

### **7.0 Under Graduate Degree (Honours) Programme**

A new academic programme, under graduate (Hons.) degree is introduced in order to facilitate the students to choose the specialized courses of their choice and build their competence in a specialized area. The features of the new programme include:

- a. Students in UG degree regular stream can opt for UG (Hons.), degree provided they have CGPA of 8.0 up to the end of fourth semester, without any history of arrears.
- b. The students opting for this program have to take four additional courses of their specialization of a minimum of 3 credits each from 3<sup>rd</sup> to 6<sup>th</sup> semester with not more than 2 additional courses in a semester.
- c. The student can also opt for post graduate level courses.
- d. The faculty advisor will suggest the additional courses to be taken by the students based on their choice and level of their academic competence.
- e. Students securing “E” or “U” grade or “DE” category (ref: clause 16.0 – Grading) in any course, including the additional credit courses, are not eligible for Liberal Arts and Applied Science. (Hons) degree.
- f. The students have to pay the requisite fee for the additional courses.

### **8.0 Under graduate degree with Minor specialization in Liberal Arts / Applied Science stream**

- a. Students, who are desirous of pursuing their special interest in areas other than the chosen discipline of Arts/ Fashion/ Humanities/ Management/ Basic Sciences, may opt for additional courses in minor specialisation groups, offered by a department other than their parent department. Such students shall select the stream of courses offered with pre – requisites by the respective departments and earn a Minor Specialization. The number of credits to be earned for Minor specialization is 12 credits. The students are permitted to register for their minor specialization courses from the V semester onwards subject to a maximum of 6 credits per semester.
- b. The students have to pay the requisite fee for the additional courses

## 9.0 Attendance

The teacher handling a course must finalise, the attendance 3 calendar days before the last instructional day of the course.

A student has to obtain minimum 75% cumulative attendance for all the courses put together in a semester.

The remaining 25% allowance in attendance is given to account for activities under NCC / NSS / Cultural / Sports / Minor Medical conditions etc.

**9.1** Irrespective of the reason for the shortfall of the attendance, a student with a **cumulative attendance** of less than 75%, will **not** be permitted to appear for the end semester examination for all the courses in that semester and will be categorized as “DE”, meaning Detained due to shortage of attendance. The students with “DE” category cannot proceed to the subsequent semester.

Such students shall register for all the courses of the semester in which DE has occurred, in the subsequent year by paying the prescribed fee.

Additional condonation may be considered in rare and genuine cases which includes, approved leave for attending select NCC / Sports Camps, cases requiring prolonged medical treatment and critical illness involving hospitalization.

**9.2** For medical cases, submission of complete medical history and records with prior information from the parent / guardian to Dean (Student Affairs) is mandatory. The assessment of such cases will be done by the attendance sub – committee on the merit of the case and put up recommendations to the Vice – Chancellor. Such condonation is permitted **only twice** for a student in the entire duration of the programme.

The Vice Chancellor, based on the recommendation of the attendance sub - committee may then give condonation of attendance, only if the Vice Chancellor deems it fit and deserving, but in any case the condonation cannot exceed 10%

## 10.0 Assessment Procedure

Every course shall have two components of assessment namely,

- a. Continuous Internal Assessment “CIA”: This assessment will be carried out throughout the semester as per the Academic Schedule
- b. End Semester Examination “ESE”: This assessment will be carried out at the end of the Semester as per the Academic Schedule

The weightages for the various categories of the courses for CIA and ESE is given in Table 3.

*Table 3 Weightage of the CIA and ESE for various categories of the courses*

No.	Category of Courses	CIA weightage	ESE	ESE Minimum	Passing minimum (CIA + ESE)
1	Theory Course	50%	50%	40%	40%
2	Practical Course	80%	20%	40%	40%
3	Theory Course with Practical Components	60%	40%	40%	40%
4	Department Elective (DE)/ Non – Department Elective (NE)	50%	50%	40%	40%
5	Design Project / Case Studies	100%	---	---	40%
6	Comprehension	100%	---	---	40%
7	Internship / Personality Development	100%	---	---	40%
8	Project and Viva Voce	50%	50%	40%	40%

### 10.1 Theory Course / DE / NE Assessment weightages:

The general guidelines for the assessment of Theory Courses, Department Electives and Non – Department Electives shall be done on a continuous basis as given in Table 4.

*Table 4: Weightage for Assessment*

No.	Assessment	Weightage	Duration
1.	First Periodical Assessment	10%	1 period
2.	Second Periodical Assessment	10%	1 Period
3.	Third Periodical Assessment	10%	1Period
4.	Seminar/Assignments/Project/ Lab	10%	--
5.	Surprise Test / Quiz / Lab	10%	--
6.	End Semester Exam	50%	2 to 3 hours



**10.2 Practical Course:** For practical courses, the assessment will be done by the course teachers as below:

Weekly assignment/Observation / lab records and viva as approved by the Department Exam Committee (“DEC”)

- a. Continuous Internal Assessment -- 80%
- b. End Semester Examination -- 20%

**10.3 Theory courses with practical Component:** For theory courses with practical Component, the assessment will be calculated as approved by the “DEC” as follows.

- a. Continuous Internal Assessment -- 60%
- b. End Semester Exam -- 40%

**10.4 Design Project – Assessment**

The general guidelines for assessment of Design Project is given in Table 5

*Table 5: Assessment pattern for Design Project*

No.	Review / Examination scheme	Broad Guidelines	Weightage
1.	First Review	Concept	20%
2.	Second Review	Design	30%
3.	Third Review	Experiment/Analysis	20%
4.	Project report and Viva – Voce	Results and Conclusion	30%

**10.5 Comprehension – Assessment**

The general guidelines for assessment of Comprehension is given in Table 6.

*Table 6: Assessment pattern for Comprehension*

No.	Review / Examination scheme	Broad Guidelines	Weightage
1.	First Periodical Assessment-MCQ	Basic Arts and Sciences	20%
2.	Second Periodical Assessment - MCQ	Allied core	50%
3.	Third Periodical Assessment – Presentation	Emerging Areas	30%

**10.6 Internship**

A student has to compulsorily attend Summer / Winter internship during 3<sup>rd</sup> year for a minimum period of one month.

In lieu of Summer / Winter internship, the student is permitted to register for undertaking case study / project work under a faculty of the Institute and carry out the project for minimum period of one month.

In both the cases, the internship report in the prescribed format, duly certified by the faculty in-charge shall be submitted to the HoD. The evaluation will be done through presentation and viva - voce. The course will have a weightage of 1 credit or as defined

in the respective curriculum.

- 10.7** For final year Project / Dissertation / Design Project/ Internship, the assessment will be done on a continuous basis as given in Table 7

*Table 7: Assessment of Project work*

No.	Review / Examination scheme	Weightage
1.	First Review	10%
2.	Second Review	20%
3.	Third Review	20%
4.	Project report and Viva – Voce	50%

For the final year project and Viva – Voce semester examination, the student shall submit a Project Report in the prescribed format issued by the Institute. The first three reviews will be conducted by a Committee constituted by the Head of the Department. The end – semester assessment will be based on the project report and a viva on the project conducted by a Committee constituted by the Registrar / Controller of examination. This may include an external expert.

- 10.8** For Non – CGPA courses, the assessment will be graded “Satisfactory/Not Satisfactory” and grades of Pass/Fail will be awarded.

**10.9 Flexibility in Assessment**

The respective Departments under the approval of the Department Exam Committee (DEC) may decide the mode of assessment, based on the course requirements.

**11.0 Procedures for Course Repetition**

If a student is detained in any semester for shortage of attendance (under “DE” Category), he/she shall re-register in the subsequent academic year, by paying the requisite fee for the semester in which he/she was detained and gain required attendance to become eligible to appear for the end semester examination.

**12.0 Maximum Duration of the Programme**

A student may complete the programme at a slower pace than the regular pace, but in any case in **not more than 5 years for Liberal Arts / Applied Science, and not more than 4 years for lateral entry students (as applicable)** excluding the semesters withdrawn as per clause **13.0**.

A student completing the degree programmes in the extended period will not be eligible for Institute ranking.

**13.0 Temporary withdrawal from the Programme**

- a. A student is permitted to take a break, up to a maximum of 2 semesters, during the entire programme to clear the backlog of arrears.

- b. A student may be permitted by the Vice- Chancellor to withdraw from the entire programme for a maximum of two semesters for reasons of ill health, Start – up venture or other valid reasons as recommended by a committee consisting of Head of Department, Dean of School, Dean (Academic) and Dean (Student Affairs).

#### **14.0 Declaration of results**

- 14.1** A student shall secure the minimum marks as prescribed in Clause 10.0 (Table 3) in all categories of courses in all the semesters to secure a pass in that course.
- 14.2 Supplementary Examinations:** If a candidate fails to secure a pass in a Theory / DE / NE courses (“U” grade) – as per clause 16.1 he/she shall register, pay the requisite fee and re-appear for the End Semester Examination during the following semesters. Such examinations are called Supplementary Examinations. The Internal Assessment marks secured by the candidate will be retained for all such attempts.
- 14.3** A candidate can apply for the revaluation of his/her end semester examination answer script in a theory course, after the declaration of the results, on payment of a prescribed fee.
- 14.4 After 4 years,** the internal assessment marks obtained by the candidate will not be considered in calculating the passing requirement. A candidate who **secures 40%** in the end semester examination will be declared to have passed the course and earned the specified credits, irrespective of the score in internal assessment marks.
- 14.5** If a candidate fails to secure a pass in Practical/Theory with Practical component/Design Project / Internship / Comprehension courses “U” grade – as per clause 16.1 he/she shall register for the courses in the subsequent semester when offered by the departments and shall pay the prescribed fee.
- 14.6** Revaluation is **not** permitted for Practical/Theory with Practical component/Design Project / Internship / Comprehension courses. However, only for genuine grievances as decided by the Exam Grievance Committee a student may be permitted to apply for revaluation.
- 14.7** Candidate who earns required credits for award of degree after 5 years (on expiry of extended period of 2 semesters over and above normal duration of course) he/she will be awarded only *second class* irrespective of his/her CGPA. However, the period approved under temporary withdrawal, if any, from the programme (13.0) will be excluded from the maximum duration as mentioned above.
- 14.8 Semester Abroad Programme:** Students who are allowed to undergo internship or Training in Industries in India or abroad during their course work or attend any National / International Institute under semester abroad programme (SAP) up to a maximum of 2 semesters will be granted credit equivalence for the Course Work/project work done by them in the Industry /Foreign Institute as per the recommendations of the credit transfer committee.

## 15.0 Grading

A grading system as shown in Table 10 will be followed.

Table 10: Grading system

Range of Marks	Letter Grade	Grade Points	Remarks
90 – 100	S	10	Outstanding
80-89	A	09	Excellent
70-79	B	08	Very Good
60-69	C	07	Good
50-59	D	06	Average
40 – 49	E	05	Pass
<40	U	00	To Reappear for end-semester examination

## 15.2 GPA and CGPA

GPA is the ratio of the sum of the product of the number of credits  $C_i$  of course “i” and the grade points  $P_i$  earned for that course taken over all courses “i” registered and successfully completed by the student to the sum of  $C_i$  for all “i”. That is,

$$GPA = \frac{\sum_i C_i P_i}{\sum_i C_i}$$

CGPA will be calculated in a similar manner, in any semester, considering all the courses enrolled from the first semester onwards.

**15.3** The Grade card will not include the computation of GPA and CGPA for courses with letter grade “U” until those grades are converted to the regular grades.

**15.4** A course successfully completed cannot be repeated.

## 16.0 Grade Sheet

### Letter grade

Based on the performance, each student is awarded a final letter grade at the end of the semester in each course. The letter grades and corresponding grade points are given in Table 10.

**16.1** A student is considered to have completed a course successfully and earned credits if he/she secures a letter grade other than U in that course.

- 16.2** After results are declared, grade sheet will be issued to each student which will contain the following details:
- Program and discipline for which the student has enrolled.
  - Semester of registration.
  - The course code, name of the course, category of course and the credits for each course registered in that semester
  - The letter grade obtained in each course
  - Semester Grade Point Average (GPA)
  - The total number of credits earned by the student up to the end of that semester in each of the course categories.
  - The Cumulative Grade Point Average (CGPA) of all the courses taken from the first semester.
  - Credits earned under Non – CGPA courses.
  - Additional credits earned for the respective UG degree (Hons.), or respective UG degree with Minor specialization.

### **17.0 Class/Division**

Classification is based on CGPA and is as follows:

CGPA  $\geq$  8.0: **First Class with distinction**

6.5  $\leq$  CGPA < 8.0: **First Class**

5.0  $\leq$  CGPA < 6.5: **Second Class.**

- 17.2** (i) Further, the award of '**First class with distinction**' is subject to the candidate becoming eligible for the award of the degree, having passed the examination in all the courses in his/her first appearance **with effect from II semester** and within the minimum duration of the programme.
- (ii) The award of '**First Class**' is further subject to the candidate becoming eligible for the award of the degree, having passed the examination in all the courses **within 5 years.**
- (iii) The period of authorized break in study (vide clause 14.0) will not be counted for the purpose of the above classification.
- (iv) To be eligible for award of **UG (Hons.) Degree** the student must have earned total of **126 credits (110 regular credits + 12 additional credits offered by their school + 4 Non CGPA credits) and should have 8.0 CGPA, without any history of arrears and should not have secured E, DE, U, in any course, during the entire programme.**
- (v) To be eligible for award of **the respective UG Degree with Minor Specialization**, the student must have successfully earned **126 credits (110 regular credits + 12 Additional credits in Minor Specialisation + 4 Non – CGPA Credits)**

### **18.0 Transfer of credits**

**18.1.** Within the broad framework of these regulations, the Academic Council, based on the recommendation of the Credit Transfer Committee so constituted may permit students to earn part of the credit requirement in other approved Universities of repute & status in the India or abroad.

**18.2** The Academic Council may also approve admission of students who have completed a portion of course work in another approved Institute of repute under lateral entry, based on the recommendation of the credit transfer committee on a case to case basis.

**18.3 Admission norms for working Professionals**

Separate admission guidelines are available for working / experienced professionals for candidates with the industrial / research experience who desire to upgrade their qualification as per recommendation of Credit Transfer Committee.

**19.0 Eligibility for Award of the UG Degree, /UG (Hons.) Degree/ UG Degree with Minor Specialisation**

**19.1** A student shall be declared to be eligible for award of the respective UG Degree / UG (Hons.) / UG Degree with Minor specialisation if he/she has satisfied the clauses 4.6 / 7.0 / 8.0 respectively within the stipulated time (clause 12, 13).

- a. Earned the specified credits in all the categories of courses (vide clause 4.6) as specified in the curriculum corresponding to the discipline of his/ her study.
- b. No dues to the Institute, Hostels, Libraries etc.; and
- c. No disciplinary action is pending against him / her.

The award of the degree shall be recommended by the Academic Council and approved by the Board of Management of the Institute.

**20.0 Change of Discipline**

**20.1** If the number of students in any discipline of Liberal Arts /Applied Science. class as on the last instructional day of the First Semester is less than the sanctioned strength, then the vacancies in the said disciplines can be filled by transferring students from other disciplines subject to eligibility. All such transfers will be allowed on the basis of merit of the students. The decision of the Vice-Chancellor shall be final while considering such requests.

**20.2** All students who have successfully completed the first semester of the course will be eligible for consideration for change of discipline subject to the availability of vacancies and as per norms.

**21.0 Power to modify**

Notwithstanding all that has been stated above, the Academic Council is vested with powers to modify any or all of the above regulations from time to time, if required, subject to the approval by the Board of Management.

B. COM - GENERAL									
SEMESTER - I									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	BS	TLA2101 HLA2101 FLA2101 FLA2105	Tamil – I Hindi – I French – I A French – I B	3	0	0	3	0	3
2	BS	ELA2101	English – I	3	0	0	3	0	3
3	PC	COB2101	Financial Accounting – I	3	1	0	4	0	4
4	CF	BAA2101	Business Communication	3	0	0	3	0	3
5	PF	ENB2101	Principles of Micro Economics	3	0	0	3	0	3
6	CF	BAA2131	Enrichment Course - I*	0	0	4	2	0	4
<b>Total</b>				<b>15</b>	<b>1</b>	<b>4</b>	<b>18</b>	<b>0</b>	<b>20</b>
SEMESTER - II									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	BS	TLA2116 HLA2116 FLA2116 FLA2120	Tamil – II Hindi – II French – II A French – II B	3	0	0	3	0	3
2	BS	ELA2116	English – II	3	0	0	3	0	3
3	PC	COB2116	Financial Accounting – II	3	1	0	4	0	4
4	PF	BAB2116	Principles of Management	3	0	0	3	0	3
5	PC	ENB2116	Principles of Macro Economics	3	0	0	3	0	3
6	CF	BAA2141	Enrichment Course - II*	0	0	4	2	0	4
<b>Total</b>				<b>15</b>	<b>1</b>	<b>4</b>	<b>18</b>	<b>0</b>	<b>20</b>

SEMESTER - III									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	PC	COB2201	Corporate Accounting - I	3	1	0	4	0	4
2	PC	COB2202	Business Law	3	0	0	3	0	3
3	PC	COB2203	Banking Theory, Law & Practice	3	0	0	3	0	3
4	PC	MAB2201	Business Statistics	3	1	0	4	0	4
5	PC	MAB2202	Business Mathematics	3	1	0	4	0	4
6	CF	COA2231	Enrichment Course - III*	0	0	4	2	0	4
<b>Total</b>				<b>15</b>	<b>2</b>	<b>4</b>	<b>20</b>	<b>0</b>	<b>22</b>
SEMESTER - IV									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	PC	COB2216	Corporate Accounting - II	3	1	0	4	0	4
2	PC	COB2217	Company Law	3	0	0	3	0	3
3	PC	COB2218	Financial Markets & Services	3	0	0	3	0	3
4	PC	COB2219	Business Taxation	3	0	0	3	0	3
5	PC	COB2220	E Business	3	0	0	3	0	3
6	CF	COA2241	Enrichment Course - IV*	0	0	4	2	0	4
<b>Total</b>				<b>15</b>	<b>1</b>	<b>4</b>	<b>18</b>	<b>0</b>	<b>20</b>



SEMESTER - V									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	PC	COB2301	Cost Accounting – I	3	1	0	4	0	4
2	PC	COB2302	Practical Auditing	3	0	0	3	0	3
3	PC	COB2303	Management Accounting	3	0	0	3	0	3
4	PC	COB2304	Financial Management	3	0	0	3	0	3
5	PC	COB2305	Business Analytics	3	0	0	3	0	3
6	DE		Elective 1	3	0	0	3	0	3
7	CF	COA2301	Value Education	1	0	0	0	0	1
<b>Total</b>				<b>19</b>	<b>1</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>20</b>
SEMESTER - VI									
SL. NO	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
1	PC	COB2316	Cost Accounting – II	3	1	0	4	0	4
2	PC	COB2317	Strategic Financial Management	3	0	0	3	0	3
3	PC	COB2318	Investment Management	3	1	0	4	0	4
4	DE		Elective 2	3	0	0	3	0	3
5	CF	COA2341	Extension Activities	0	0	2	1	0	2
6	PC	COB2341	Project Work	0	0	8	4	0	8
<b>Total</b>				<b>12</b>	<b>2</b>	<b>10</b>	<b>19</b>	<b>0</b>	<b>24</b>

LIST OF DEPARTMENTAL ELECTIVES									
SEM	COURSE CATEGORY	COURSE CODE	NAME OF THE COURSE	L	T	P	C	S	TCH
5	DE	COC2351	Income Tax, Law - I	3	0	0	3	3	3
5	DE	COC2352	Inventory Management	3	0	0	3	3	3
5	DE	COC2353	Working Capital Management	3	0	0	3	3	3
6	DE	COC2366	Income Tax, Law - II	3	0	0	3	3	3
6	DE	COC2367	Derivatives	3	0	0	3	3	3
6	DE	COC2368	International Financial Management	3	0	0	3	3	3

## SEMESTER – I

COURSE TITLE	TAMIL I			CREDITS	3
COURSE CODE	TLA2101	COURSE CATEGORY	BS	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	செய்யுள்				3
2.	இலக்கணம் – இலக்கணக்குறிப்புமட்டும்				3
3.	மொழித்திறன்				3
4.	பாடந்தழுவியஇலக்கியவரலாறு				3
5.	பொதுக்கட்டுரை				3
<b>Prerequisites :</b> Plus Two tamil-Intermediate Level					
<b>MODULE – 1: செய்யுள்</b>					<b>(9)</b>
நல்லதோர்வீனை, தமிழ்வளர்ச்சி, ஆறுதன்வரலாறுகூறுதல், சிற்பி முள்முள்முள், அப்துல்ரகுமான், குருடர்களின்யானை					
<b>MODULE 2 – இலக்கணம் – இலக்கணக்குறிப்புமட்டும்</b>					<b>(9)</b>
சிறுகதைகள்தோற்றமும்வளர்ச்சியும் புதுக்கவிதைகள்தோற்றமும்வளர்ச்சியும் நாடகஇலக்கியத்தின்தோற்றமும்வளர்ச்சியும்					
<b>MODULE 3 - மொழித்திறன்</b>					<b>(9)</b>
செய்யுள்பகுதியில்அமைந்துள்ளஇலக்கணக்குறிப்பு, இடஞ்சுட்டிபொருள்விளக்கம்தருதல்,					
<b>MODULE 4 - பாடந்தழுவியஇலக்கியவரலாறு</b>					<b>(9)</b>
தாலாட்டு, காதல், ஒப்பாரி					
<b>MODULE 5 – பொதுக்கட்டுரை</b>					<b>(9)</b>
பொருந்தியசொல்தருதல், மரபுத்தொடர்கள், கலைச்சொற்கள்.					

COURSE TITLE		HINDI - I		CREDITS	3
COURSE CODE	HLA2101	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA	60%			ESE	40%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understand about poetry and its sophistication				1,2
2.	Understand about the Hindi literature				1,2
<b>Prerequisites : Nil</b>					
<b>MODULE 1: OLD POETRY</b>					<b>(20)</b>
1.	Kabir ( Dohe only)				
2.	Surdas (First 5 Pad only)				
3.	Tulasidas (KevatPrasang only)				
4.	Raheem (First 12 Dohe only)				
5.	Tirukkural (First 12 Kural only)				
<b>MODULE 2: HISTORY OF HINDI LITERATURE</b>					<b>(25)</b>
1.	KaalVibhajan				
2.	VeergathaKaalAthavaAadiKaal – Pramukh				
3.	KaviaurRachanayen, - RaasokiPramanikatha				
4.	BhakthiKaal – PramukhKaviaurRachanayen-				
5.	NirgunaurSagunBhakthiSahithyakiViseshatayen				
6.	ReethiKaal – PramukhKavi – aurRachanayen –				
7.	ReethiKaalkiViseshatayen				
<b>TEXT BOOKS</b>					
1	PRESCRIBED TEXT BOOK : POETRY SELECTION (2007), University Publications, University of Madras				
<b>REFERENCE BOOKS</b>					
1	Hindi SahithyakaVivechanatmakItihas - By Raj Nath Sharma, VinodPustak-Mandir, Agra				
2	Hindi SahithyaYugaurPravritthiya - Dr. Shiva Kumar Varma, Ashok Prakashan, NaiySarak, New Delhi				

COURSE TITLE		FRENCH – I A			CREDITS	3
COURSE CODE		FLA2105	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA		40%			ESE	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1	Understanding the basic skills in written and spoken French. To encourage students oral and written mastery of the language					1,2
2	Applying the concepts for oral and written mastery of the language					1,2
<b>Prerequisites : Nil</b>						
<b>MODULE 1:</b>						<b>(11)</b>
1.1. Se presenter a des publics different et saluer 1.2. Saluer et prendre conge 1.3. La presentation, s'appeler et etre et pronomssujets, C'est / il est / elle est. 1.4. Articles definis / indefinis, Voici / voila / i/ly 1.5. Des cartes d'identite. 1.6. Presenter quelqu'un 1.7. Parler de soi 1.8. Les nationalites, les verbes er (commencer, habiter...) 1.9. Les chiffres 1 a 50 1.10. Des vedettes et leurs nationalites 1.11. Epreuves						
<b>MODULE 2:</b>						<b>(11)</b>
2.1. Exprimer ses goûts, ses preferences. 2.2. La negation, les articles definis. 2.3. Les mois et les jours / le calendrier. 2.4. Les verbes er (suite). 2.5. L'interrogation avec intonation 2.6. decrire un lieu, les noms des differentes salles... 2.7. Les adjectives qualificatifs mon, ma, mes et notre, nos 2.8. Epreuves						
<b>MODULE 3:</b>						<b>(11)</b>
3.1. Donner des directions / localiser un lieu / trouver un lieu 3.2. Les verbes aller et mettre. 3.3. L'article contracte et les prepositions de lieu (en, a, au...) 3.4. L'imperatif 3.5. Les mots de caracterisation d'un lieu et les lieux urbains 3.6. Les transports 3.7. Discuter et acheter des produits, Ca fait... et les expressions De quantite, les fruits, les legumes, les produits alimentaires Les produits propres aux pays different. 3.8. La negation et le COD						

3.9	Le conditionnel (je voudrais) et les verbes Irreguliers :pouvoir, vouloir, prendre.
3.9.1	Epreuves
<b>MODULE 4:</b>	
<b>(11)</b>	
4.1	fixer un rendez-vous avec le medecin
4.2	L'heure
4.3	Les nombres de 51 a 100
4.4	Les verbes sortir et partir
4.5	L'interrogation avec est-ce que
4.6	Les parties du corps, avoir + les expressions et les Maladies communes
4.7	Les adjectifs possessifs – notre/nos, votre/vos, sa/ses/son,
4.8	Le COI
4.9	L'entrainement DELF
4.9.1	Epreuves
<b>TEXT BOOKS</b>	
1	Krishnan, C & Alber Adeline, Le Tramway Volant-I, Saraswathi House Pvt Ltd, India 2011
<b>REFERENCE BOOKS</b>	
1	CAPELLE Guy; MENAND, Robert Taxi-1, Hachette, Paris, 2008
2	MERIEUX, Regine; LOISEAU, Yves, Connexions-1, Didier, Paris, 2004
3	MIQUEL, Claire, Vite et Bien-1, CLE International, Paris, 2009
4	POISSON QUINTON, Sylvie, SIREJOLS, Evelyne, Amical-1, CLE International, Paris, 2011
<b>E BOOKS</b>	
1	<a href="https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/">https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/</a>
2	<a href="https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS">https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS</a>
<b>MOOC</b>	
1	<a href="https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017">https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017</a>

COURSE TITLE		FRENCH I - B		CREDITS	3
COURSE CODE	FLA2105	COURSE CATEGORY	BS	L-T-P-S	3-0-0-3
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES			PO	
1.	Understanding the basic skills in written and spoken French. To encourage students oral and written mastery of the language			1,2,4,6	
2.	Applying the concepts for oral and written mastery of the language			1,2,4,6	
Prerequisites: : Basic Knowledge in English					
<b>MODULE 1</b>					
L'alphabet, Culture et civilization françaises, Épelez les prénom, Trouvez le pays, Completez le carte d'identité . Exercices : Completez					
<b>MODULE 2</b>					
Saluez – Phrases from DONDO, Dialogue avec comment ça va? ç ava bien, comment allez-vous? Comment vas-tu? Exercices: Traduisez, Match, Retorouvez les mots, Ecrivez en français					
<b>MODULE 3</b>					
Nombré 1-100 Les legumes et des fruits Exercices: comptez et écrivez , écrivez les nombres, Nommez les Legumes et des fruit,					
<b>MODULE 4</b>					
Presentez vous et presentez votre ami(e), Pratiquer avec chaque élève. Exercices: écrivez en français, Trouvez la question, completez le dialogue					
<b>MODULE 5</b>					
Conjugez le verb être, formation des phrases Je + verb + indien; nationality – (Masculine et feminine) et le pays. Exercice: Reliez, écrivez féminin ou masculine, nommez le pays, Choisissez la bonne réponse, écrivez en français					
<b>MODULE 6</b>					
Adjectif- (Masculine et feminine) Formation de phrases. Exercice: écrivez féminin ou masculine, mettez au pluriel, Completez avec le forme convenable d'« être » Donnez le contraire, Décrivez-vous					
<b>MODULE 7</b>					
Profession (Masculine et feminine), formation de phrases Sujet +verb+les phrases avec profession Exercice: écrivez féminin ou masculine, devinez la profession, Retrouvez les phrases, completez avec les profession					
<b>MODULE 8</b>					
Qui est-ce Exercice: trouvez le question, completez avec c'est, ce sont, il est, elle est; Qu'est-ce que c'est, l'article défini et indéfinis, introduce des choises en français. Prépositions : devant, derrière, sur, sous à cote de, à travers etc. Exercice: Écrivez en français, mettez au pluriel, Nommez quatre objects dans votre cartable, votre maison, votre sale de la classe, votre chamber, votre armoire. Votre sac etc., Completez avec les préposition convenable					

**MODULE 9**

Les couleurs - (Masculine et feminine) Conjuguez le verb Avoir, Faire, Aller, Dire, Manger, voyager, vouloir, pouvoir and 'ER' Verbs au present. Écrivez les phrases avec les verbs. Exercice: completez avec le forme convenable avec les verbs donné entre paranthèses, nommez la couleur, écrivez féminin ou masculine.

**MODULE 10**

Les jour de la samine, le mois de la année, et les saisons, numero ordinaux Exercice: Traduisez, Completez les phrases suivants, répondez aux questions, completez avec les nombres ordinaux



COURSE TITLE		ENGLISH I		CREDITS	3
COURSE CODE	ELA2101	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES			PO	
1.	Demonstrate an understanding of importance of listening Skills and understanding the nuances to develop listing skills.			1,2	
2.	Demonstrating speaking skills and ways to improve.			2,3	
3	Understanding and appreciating poetry			1,2,7	
4.	Enabling to draft mail and emails.			1,2,3	
5.	Eliciting and imparting the knowledge of English using comprehension skills			1,2	
<b>Prerequisites:</b> Basic English competency					
<b>MODULE – 1: LISTENING SKILL</b>					<b>(9)</b>
Listening & Note taking-- Pre-reading & While-reading activities --Reading comprehension-- Functional grammar--Enriching word power- Extensive reading--Functional writing--Reading for pleasure-- Making formal speech--Academic writing--Speech practice--Pronunciation practice— Interpretation— Acronyms--Grammatical accuracy--Poetry appreciation – Telling humorous anecdotes (real and imaginary) and jokes. Self evaluation through Self test.					
<b>MODULE – 2: READING COMPREHENSION</b>					<b>(9)</b>
Listening & Note taking-- Critical thinking--Reading comprehension Reference skills-- Critical reading—Interpretation--Poetry appreciation—Project--Soft skills---Enriching word power Pronunciation practice--Academic writing -- Extensive reading Reading & Note making-- Functional grammar -- Proverb expansion Self test –Developing conversational skills by telling jokes.					
<b>MODULE – 3: POETRY APPRECIATION</b>					<b>(9)</b>
Listening and Note taking -- Critical thinking -- Reading and Note making-- Reference skills -- Functional grammar -- Reading for pleasure -- Poetry appreciation – Developing public speaking skills by telling humorous anecdotes and jokes about oneself and others.					
<b>MODULE – 4: WRITING SKILL</b>					<b>(9)</b>
Speech practice -- Reading and Note making -- Critical thinking Summarizing -- Poetry appreciation -- Group, pair & individual work Extended writing -- Enriching word power -- E mail writing Reference skills -- Pronunciation practice—Developing creative writing skills through writing jokes about classmates, friends etc.					
<b>MODULE – 5: COMPREHENSION SKILLS</b>					<b>(9)</b>
Silent reading and testing comprehension skills—Reading aloud and accuracy in pronunciation— Making short speeches before small groups to check fluency—Writing small pieces of discourse meant for day to day communication—Writing short academic pieces for exam purposes—Doing self-check grammar tests to improve grammatical accuracy.					
<b>TEXT BOOKS</b>					
1	Functioning in English Book I & II by Dr. P. Bhaskaran, Emerald Publishers, 2018				
<b>E BOOKS</b>					
1	<a href="https://thinkedc.com/wp-content/uploads/2016/10/Effective-Listening-Skills-eBook.pdf">https://thinkedc.com/wp-content/uploads/2016/10/Effective-Listening-Skills-eBook.pdf</a>				
<b>MOOC</b>					
1	<a href="https://click.linksynergy.com/fs-bin/click?id=SAyYsTvLiGQ&amp;subid=&amp;offerid=323058.1&amp;type=10&amp;u1=cc_table_listings&amp;tmpid=14538&amp;RD_PARM1=https%3A%2F%2Fwww.udemy.com%2Flearn-english-grammar-upgrade-your-speaking-and-listening%2F%26u1%3Dcc_table_listings">https://click.linksynergy.com/fs-bin/click?id=SAyYsTvLiGQ&amp;subid=&amp;offerid=323058.1&amp;type=10&amp;u1=cc_table_listings&amp;tmpid=14538&amp;RD_PARM1=https%3A%2F%2Fwww.udemy.com%2Flearn-english-grammar-upgrade-your-speaking-and-listening%2F%26u1%3Dcc_table_listings</a>				

COURSE TITLE		FINANCIAL ACCOUNTING– I {COMMON TO BCOM, BCOM(BM), BBA, BBA(TTM)}		CREDITS	4
COURSE CODE	COB2101	COURSE CATEGORY	CF	L-T-P-S	3:1:0:0
CIA		40%		ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Demonstrate a critical understanding of the Basics of Accounting and the importance of Double Entry Book Keeping				2,4
2.	Analysing the various transactions, preparing Final Accounts and arriving at the net profits				7,6
3.	Understanding the various concepts like average due date and account current for calculating the debt payments and also reconciling the difference between cash book and pass book				2
4.	Understanding the role of wear and tear in machines and need for replacing the machinery at the appropriate time				7
5.	Analysing the problems in Single entry and converting it into double entry system				2,4
<b>Prerequisites: Basic Concepts in Accounting</b>					
<b>MODULE – 1: DOUBLE ENTRY BOOK KEEPING</b>					<b>(12)</b>
Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Accounting Transactions, Double Entry Book Keeping, Journal, Ledger, Preparation of Trial Balance, Preparation of Cash Book					
<b>MODULE – 2: FINAL ACCOUNTS &amp; ACCOUNTS OF NON TRADING CONCERNS</b>					<b>(12)</b>
Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations					
<b>MODULE – 3: BANK RECONCILIATION STATEMENT</b>					<b>(12)</b>
Average Due date, Account Current, Bank Reconciliation Statement					
<b>MODULE – 4: DEPRECIATION)</b>					<b>(12)</b>
Depreciation, Meaning, Causes, Types, Straight Line Method, Written Down Value Method Insurance Policy Method, Sinking Fund Method & Annuity Method. Insurance claims, Average Clause (Loss of stock & Loss of Profit)					
<b>MODULE – 5: SINGLE ENTRY</b>					<b>(12)</b>
Single Entry, Meaning, Features, Defects, Differences between Single Entry and Double Entry System, Statement of Affairs Method, Conversion Method					
<b>TEXT BOOKS</b>					
1. R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.					
2. Jain &Narang, Financial Accounting - Kalyani Publishers - New Delhi.					
3. T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications -Chennai.					

REFERENCE BOOKS
1. Shukls&Grewal, Advanced Accountign – S Chand - New Delhi. 2. P.C. Tulsian, Financial Accounting 3. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi
ONLINE SOURCES
1. <a href="https://www.studocu.com/en/document/university-of-sheffield/introduction-to-financial-accounting/lecture-notes/introduction-to-financial-accounting-notes-lecture-notes-lectures-1-10-part-1-compleet/586275/view">https://www.studocu.com/en/document/university-of-sheffield/introduction-to-financial-accounting/lecture-notes/introduction-to-financial-accounting-notes-lecture-notes-lectures-1-10-part-1-compleet/586275/view</a>
E – BOOK
<a href="https://corporatefinanceinstitute.com/resources/ebooks/">https://corporatefinanceinstitute.com/resources/ebooks/</a> <a href="https://www.saylor.org/site/textbooks/Financial%20Accounting.pdf">https://www.saylor.org/site/textbooks/Financial%20Accounting.pdf</a>
MOOC
<a href="https://www.mooc-list.com/course/introduction-financial-accounting-coursera">https://www.mooc-list.com/course/introduction-financial-accounting-coursera</a>

COURSE TITLE	BUSINESS COMMUNICATION {COMMON TO BCOM, BCOM(BM), BBA, BBA(TTM)}			CREDITS	3
COURSE CODE	BBA2101	COURSE CATEGORY	AT	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the basic principle of communication, the importance of communication, and applying the concept in oral and written communication				1,5
2.	Understanding the importance of effective communication and applying the concept in overcoming barriers to communication				1,5
3.	Applying the concept in reading, listening, and presentation skills and making an effective communication				5
4.	Applying the concept for career advancement through presenting oneself in interviews and group discussions				2
5.	Understanding the importance of modern forms of communication and thereby achieving the objective of paperless office and resorting to environmental concern				1
<b>Prerequisites: Thorough knowledge in English and grammar, exposure in written communication</b>					
<b>MODULE – 1: INTRODUCTION</b>					<b>(9)</b>
Communication – Definition, Nature – Process of Communication, Objectives of Communication, Forms and Dimensions of Communication, Oral and Written Communication					
<b>MODULE – 2: PRINCIPLES</b>					<b>(9)</b>
Principles of Effective Communication, Barriers to Communication, Measures to overcome barriers to communication, Media and Modes of Communication					

<b>MODULE – 3: COMMUNICATION SKILLS</b>	<b>(9)</b>
Reading Skills, Listening Skills, Presentation Skills, Negotiation Skills, Meetings and Conferences	
<b>MODULE – 4: CAREER ADVANCEMENT</b>	<b>(9)</b>
Communication for Career Advancement - Interview Skills and Group Discussion	
<b>MODULE – 5: MODERN FORMS OF COMMUNICATION</b>	<b>(9)</b>
Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.	
<b>TEXT BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Rajendra Pal &amp; J.S. Korlahalli, Essentials of Business Communication - Sultan Chand &amp; Sons - New Delhi.</li> <li>2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.</li> <li>3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.</li> </ol>	
<b>REFERENCE BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.</li> <li>2. Simon Collin, Doing Business on the Internet - Kogan Page Ltd - London.</li> <li>3. Mary Ellen Guffey, Business Communication – Process and Product International Thomson Publishing - Ohio.</li> </ol>	
<b>ONLINE SOURCES</b>	
<ol style="list-style-type: none"> <li>1. <a href="http://www.mbanotescorner.com/2012/11/communication-skills-notes-from-unit-1.html">http://www.mbanotescorner.com/2012/11/communication-skills-notes-from-unit-1.html</a></li> <li>2. <a href="https://www.mindtools.com/page8.html">https://www.mindtools.com/page8.html</a></li> <li>3. <a href="https://www.lynda.com/Communication-training-tutorials/1714-0.html">https://www.lynda.com/Communication-training-tutorials/1714-0.html</a></li> </ol>	
<b>E – BOOK</b>	
<a href="https://is.muni.cz/el/1456/jaro2016/MPV_COMA/um/E-book_II_Business-Communication.pdf">https://is.muni.cz/el/1456/jaro2016/MPV_COMA/um/E-book_II_Business-Communication.pdf</a> <a href="https://bookboon.com/en/business-communication-ebook">https://bookboon.com/en/business-communication-ebook</a>	
<b>MOOC</b>	
<a href="https://www.class-central.com/subject/communication-skill">https://www.class-central.com/subject/communication-skill</a>	

COURSE TITLE		PRINCIPLES OF MICRO ECONOMICS {COMMON TO BCOM, BCOM(BM), BBA}		CREDITS	3
COURSE CODE	BEA2104	COURSE CATEGORY	AT	L-T-P-S :	3:0:0:0
CIA: 40%				ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding of basic economics and difference of micro and macro economics with different authors				6
2.	Examining the importance of demand and supply with demand forecasting				6
3.	Illustrating consumer behavior with help of utility analysis and its properties				6
4.	Analyzing the producer's equilibrium and production, cost relations with its proportions				4
5.	Understanding pricing policy with various market structures and its types.				4
Prerequisites:Basic concept of Economics, Market structure, Pricing policies					
<b>MODULE – 1: INTRODUCTION OF ECONOMICS</b>					<b>(9)</b>
Wealth, Welfare and Scarcity Views on Economics , Positive and Normative Economics Definition, Scope and Importance of Business Economics , Concepts: Production Possibility frontier ,economic growth & stability , Micro economies and Macro economies					
<b>MODULE – 2: DEMAND AND SUPPLY FUNCTIONS</b>					<b>(9)</b>
Meaning of Demand , Determinants and Distinctions of demand , Law of Demand , Elasticity of Demand and supply , Firm's equilibrium demand and supply , Demand Forecasting					
<b>MODULE – 3: CONSUMER BEHAVIOUR</b>					<b>(9)</b>
Law of Diminishing Marginal utility ,Equi-marginal Utility , Consumer's Equilibrium, Indifference Curve , Definition, Properties and equilibrium					
<b>MODULE – 4: PRODUCTION</b>					<b>(9)</b>
Law of Variable Proportion, Laws of Returns to Scale , Producer's equilibrium ,economies and diseconomies of scale, Relation between Production and cost function , cost analysis , short-run and long-run , Break Even Analysis.					
<b>MODULE – 5: PRICING POLICY</b>					<b>(9)</b>
Market structure and classification, Price and Output Determination under Perfect Competition, Monopoly, Discrimination monopoly, Monopolistic Competition, Oligopoly ,Duopoly, Price Discrimination, Pricing objectives and Methods.					
<b>TEXT BOOKS</b>					
1. S.Shankaran, Business Economics - Margham Publications - Ch -17					
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.					
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.					
<b>REFERENCE BOOKS</b>					
1. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.					

2. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

**ONLINE SOURCES**

1. <https://www.class-central.com/tag/microeconomics>
2. <https://www.coursera.org/learn/microeconomics>
3. <https://ocw.mit.edu/courses/economics>

**E- BOOK**

<http://www.eighbooks.com/read-now.php?q=principles-of-microeconomics-7th-edition>  
[https://www.doviak.net/microbook\\_3e.pdf](https://www.doviak.net/microbook_3e.pdf)

**MOOC**

<https://www.mooc-list.com/course/microeconomics-principles-coursera>

COURSE TITLE		ENRICHMENT COURSE – I {COMMON TO BCOM, BCOM(BM), BBA, BBA(TTM)}			CREDITS	2
COURSE CODE:	BBA2131	COURSE CATEGORY	AP	L-T-P-S	0:0:4:0	
CIA	80%			ESE	20%	
LEARNING LEVEL						
CO	COURSE OUTCOMES				PO	
1.	Demonstrate a critical understanding of the importance of letter writing and develop a thorough understanding of the impact of letters in communication				1,3	
2.	Analysing the various situations in an office environment and drafting the letters appropriate for the situation in precise and concise manner				1,3	
3.	Applying the concept of letter writing in external business correspondence and the importance of persuading etc in the letter				1,3	
4.	Understanding the power of resume while applying for a job and the impact it is likely to create.				1,3	
5.	Applying the communication concepts for writing reports effectively and persuasively.				1,3	
<b>PREREQUISITES:</b> Thorough knowledge in sentence making, punctuation, basic business vocabulary						
<b>MODULE – 1: LETTER WRITING</b>					<b>(12)</b>	
Letter Writing, Sales Letter, Claim And Adjustment Letter And Social Correspondence						
<b>MODULE – 2: INTER-OFFICE CORRESPONDENCE</b>					<b>(12)</b>	
Memorandum, Inter-Office Memo, Notices, Agenda, Minutes						
<b>MODULE – 3: EXTERNAL CORRESPONDENCE</b>					<b>(12)</b>	
Inviting Quotation, Sending Quotation, Placing Orders, Inviting Tenders						
<b>MODULE – 4: JOB APPLICATION</b>					<b>(12)</b>	
Job Application Letter, Preparing Resumes						

<b>MODULE – 5: REPORT WRITING</b>	<b>(12)</b>
Report Writing, Types Of Reports, Basic Formats Of Reports And Importance Of Including Visuals Such As Including Tables And Charts	
<b>TEXT BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Powell. <i>In Company</i>. Macmillan.</li> <li>2. Cotton, Et Al. <i>Market Leader</i>. Longman.</li> <li>3. Pease, Allan. 1998. <i>Body Language: How To Read Others Thoughts By Their Gestures</i>. Sudha Publications. New Delhi.</li> </ol>	
<b>REFERENCE BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Gardner, Howard. 1993. <i>Multiple Intelligences: The Theory In Practice: A Reader</i>. Basic Books. New York.</li> <li>2. De Bono, Edward. 2000. <i>Six Thinking Hats</i>. 2<sup>nd</sup> Edition. Penguin Books</li> </ol>	
<ol style="list-style-type: none"> <li>1. Online Resources: <a href="http://Www.Mbanotescorner.Com/2012/11/Communication-Skills-Notes-From-Unit-1.Html">Http://Www.Mbanotescorner.Com/2012/11/Communication-Skills-Notes-From-Unit-1.Html</a></li> <li>2. <a href="https://Www.Mindtools.Com/Page8.Html">Https://Www.Mindtools.Com/Page8.Html</a></li> <li>3. <a href="https://Www.Lynda.Com/Communication-Training-Tutorials/1714-0.Html">Https://Www.Lynda.Com/Communication-Training-Tutorials/1714-0.Html</a></li> </ol>	
<b>REFERENCE BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Gardner, Howard. 1993. <i>Multiple Intelligences: The Theory In Practice: A Reader</i>. Basic Books. New York.</li> <li>2. De Bono, Edward. 2000. <i>Six Thinking Hats</i>. 2<sup>nd</sup> Edition. Penguin Books</li> </ol>	
<b>ONLINE RESOURCES</b>	
<ol style="list-style-type: none"> <li>1. <a href="http://Www.Mbanotescorner.Com/2012/11/Communication-Skills-Notes-From-Unit-1.Html">Http://Www.Mbanotescorner.Com/2012/11/Communication-Skills-Notes-From-Unit-1.Html</a></li> <li>2. <a href="https://Www.Mindtools.Com/Page8.Html">Https://Www.Mindtools.Com/Page8.Html</a></li> <li>3. <a href="https://Www.Lynda.Com/Communication-Training-Tutorials/1714-0.Html">Https://Www.Lynda.Com/Communication-Training-Tutorials/1714-0.Html</a></li> </ol>	
<b>E- BOOK</b>	
<a href="https://www.bloomsbury-international.com/images/ezone/ebook/writing-skills-pdf.pdf">Https://www.bloomsbury-international.com/images/ezone/ebook/writing-skills-pdf.pdf</a> <a href="http://www.mantex.co.uk/improve-your-writing-skills/">Http://www.mantex.co.uk/improve-your-writing-skills/</a>	
<b>MOOC</b>	
<a href="https://www.mooc-list.com/course/writing-your-world-finding-yourself-academic-space-coursera">Https://www.mooc-list.com/course/writing-your-world-finding-yourself-academic-space-coursera</a>	

## SEMESTER – II

COURSE TITLE	TAMIL - II			CREDIT	3
COURSE CODE	TLA2116	COURSE CATEGORY	BS	L-T-P-S	3- 0- 0 -0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1	செய்யுள்				2
2	இலக்கியவரலாறு				2
3	இலக்கணம்				2
4	சிறுகதைகள்				2
5	மொழிப்பயிற்சி				2
<b>Prerequisites :</b> Basic Knowledge in Tamil and Grammar					
<b>MODULE – 1: செய்யுள்</b>					<b>(9L)</b>
நந்திக்கலம்பகம், தமிழ்விடிதூது, திருக்குற்றாலக்குறவஞ்சி, இயேசுபிரான்பிள்ளைத்தமிழ், சீறாபுராணம் (மானுக்குபிணைநின்றபடலம்					
<b>MODULE – 2: இலக்கியவரலாறு</b>					<b>(9L)</b>
சிற்றிலக்கியம்வரலாறு,கிறித்துவஇலக்கியவரலாறு,இசுலாமிய இலக்கியவரலாறு					
<b>MODULE – 3: இலக்கணம்</b>					<b>(9L)</b>
இலக்கணக்குறிப்புகள்					
<b>MODULE – 4: சிறுகதைகள்</b>					<b>(9L)</b>
கடவுளும்கந்தாஅமிப்பிள்ளையும், துன்பக்கேணி, (புதுமைப்பித்தன்)					
<b>MODULE – 5: மொழிப்பயிற்சி</b>					<b>(9L)</b>
ஒருபொருள்குறித்தபலசொற்கள்,பலபொருள்குறித்துஒருசொல், பிறமொழிச்சொற்களைநீக்குதல்மொழிபெயர்ப்பு.					
<b>TOTAL</b>					<b>(45L)</b>



COURSE TITLE		HINDI - II		CREDITS	3
COURSE CODE	HLA2116	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA	60%			ESE	40%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understand about poetry and its sophistication				1,2
2.	Understand about the Hindi literature				1,2
<b>Prerequisites : Nil</b>					
<b>MODULE 1: OLD POETRY</b>					<b>(20)</b>
1.	Apanasansar (Maithili Saran Gupt)				
2.	2.Chinta (Only) (Jayasankar Prasad)				
3.	Murjhaya Hua Phool ( Mahadevi Varm)				
4.	4.Tum Logon se Door ( Nagarjun)				
5.	Sneha Path (Bhavani Prasad Mishra)				
6.	Nimna Madhya Varg (Prabhakar Machve)				
7.	Aanevalon se EkSawaal (Bharat Bhooshan Agarwal)				
8.	8. Bharat Ki Aarathi (Shamsher Bahadursingh)				
<b>MODULE 2: HISTORY OF HINDI LITERATURE</b>					<b>(25)</b>
1.	Kaal Vibhajan				
2.	Veergatha Kaal Athava Aadi Kaal – Pramukh Kavi aur Rachanayen, - Raasoki Pramanikatha				
3.	Bhakthi Kaal – Pramukh Kavi aur Rachanayen- Nirguna sagun Bhakthi Sahityaki Visheshtayen				
4.	4. Reethi Kaal – Pramukh Kavi – aur Rachanayen – Reethi Kaal ki Visheshtayen				
<b>TEXT BOOKS</b>					
1	POETRY SELECTION (2007) University Publications, University of Madras				
<b>REFERENCE BOOKS</b>					
1	Hindi Sahitya ka Vivechanatmak Itihas - By Raj Nath Sharma, Vinod Pustak Mandir, Agra				
2	Hindi Sahitya Yuga aur Pravritthiya - Dr. Shiva Kumar Varma, Ashok Prakashan, Naiy Sarak, New Delhi				

COURSE TITLE		FRENCH – II A			CREDITS	3
COURSE CODE		FLA2116	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA		40%			ESE	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1	Understanding the basic skills in written and spoken French. To encourage students oral and written mastery of the language					1,2
2	Applying the concepts for oral and written mastery of the language					1,2
<b>Prerequisites : Nil</b>						
<b>MODULE – 1: leçon 8</b>						<b>(11)</b>
1.1. Acheter un billet 1.2. Les nombres au-delà de 100 1.3. Les different types de places (fumeur, non fumeur, aller-retour) 1.4. Les adjectives démonstratifs 1.5. L'interrogation avec inversion 1.6. Les vêtements 1.7. L'entraînement DELF 1.8. Compréhension/Production écrite 1.9. Épreuves						
<b>MODULE – 2: leçon 9 et 10 du texte prescript I</b>						<b>(11)</b>
2.1. Discuter les plats au restaurant 2.2. Les recettes, des plats et boissons différents, 2.3. Les formules de cuisine, des recettes simples 2.4. Des différents pays. 2.5. Le passé récent 2.6. Les pronoms toniques 2.7. Il faut + infinitif, Le pronom en 2.8. Faire les projets pour les vacances, décrire le temps 2.9. Les lieux touristiques et le climat des différents pays 2.10. le futur proche et les adverbes, le pronom personnel, le pronom y 2.11. Épreuves et entraînement DELF						
<b>MODULE – 3: leçon 1 du texte prescript II</b>						<b>(11)</b>
3.1 Le passé composé 3.2 Les pronoms relatifs (qui, que) 3.3 Québec et son histoire 3.4 Parler du passé et de soi 3.5 Compréhension/ production écrite 3.6 Entraînement DELF 3.7 Épreuves						

<b>MODULE – 4: leçon 1 du texte prescript II</b>		<b>(11)</b>
4.1	Les verbs réfléchis	
4.2	Les pronoms relatives (dont, où)	
4.3	L'impératif négative	
4.4	Québec et son histoire	
4.5	Parler du passé et de soi	
4.6	Compréhension/ production écrite	
4.7	Entraînement DELF	
4.8	Épreuves	
<b>MODULE – 5: leçon 1 du texte prescript II</b>		
5.1	L'imparfait	
5.2	La place des pronoms doubles	
5.3	Décrire les moeurs et les pays	
5.4	La Réunion	
5.5	Compréhension/ production écrite	
5.6	Entraînement DELF	
5.7	Épreuves	
TEXT BOOKS		
1	Krishnan. C & Albert Adeline, Le Tramway Volant – I, Saraswathi House Pvt Ltd, India.	
REFERENCE BOOKS		
1.	CAPELLE Guy; MENAND, Robert Taxi-1, Hachette, Paris, 2008	
2.	MERIEUX, Regine; LOISEAU, Yves, Connexions-1, Didier, Paris, 2004	
3.	MIQUEL, Claire, Vite et Bien-1, CLE International, Paris, 2009	
4.	POISSON QUINTON, Sylvie, SIREJOLS, Evelyne, Amical-1, CLE International, Paris, 2011	
ONLINE RESOURCES		
1.	<a href="http://bouche-a-oreille.pagesperso-orange.fr">http://bouche-a-oreille.pagesperso-orange.fr</a>	
2.	<a href="http://www.franparler.org">www.franparler.org</a>	
3.	<a href="http://www.francaisfacile.com/exercices/">www.francaisfacile.com/exercices/</a>	
4.	<a href="http://www.lepointdufle.net/">www.lepointdufle.net/</a>	
5.	<a href="http://www.ccdmd.qc.ca/fr/">www.ccdmd.qc.ca/fr/</a>	
E BOOKS		
1	<a href="https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/">https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/</a>	
2	<a href="https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS">https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS</a>	
MOOC		
1	<a href="https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017">https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017</a>	

COURSE TITLE		FRENCH – II B		CREDITS	3	
COURSE CODE		FLA2120	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA		40%		ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES				PO	
1	Understanding the basic skills in written and spoken French. To encourage students oral and written mastery of the language				1,2	
2	Applying the concepts for oral and written mastery of the language				1,2	
<b>Prerequisites : Nil</b>						
<b>MODULE 1:</b>						<b>(11)</b>
1.12. Se presenter a des publics different et saluer 1.13. Saluer et prendre conge 1.14. La presentation, s 'appeler et etre et pronomssujets, C' est / ilest / elle est. 1.15. Articles definis /indefinis, Voici / voila/ilya 1.16. Des cartes d'identite. 1.17. Presenter quelqu'un 1.18. Parler de soi 1.19. Les nationalites, les verbes er(commencer, habiter...) 1.20. Les chiffres 1 a 50 1.21. Des vedettes et leurs nationalities 1.22. Epreuves						
<b>MODULE 2:</b>						<b>(11)</b>
2.1 Exprimer ses goûts, ses preferences. 2.2 La negation, les articles definis. 2.3 Les mois et les jours / le calendrier. 2.4 Les verbes er (suite). 2.5 L'interrogation avec intonation 2.6 decrire un lieu, les noms des differentes salles... 2.7 Les adjectives qualificatifs mon, ma, mes et notre, nos 2.8 Epreuves						
<b>MODULE 3:</b>						<b>(11)</b>
3.1 Donner des directions / localizer un lieu / trouver un lieu 3.2 Les verbes aller et mettre. 3.3 L'article contracte et les prepositions de lieu (en, a, au...) 3.4 L' imperatif 3.5 Les mots de caracterisation d'un lieu et les lieux urbains 3.6 Les transports 3.7 Discuter et acheter des produits, Ca fait... et les expressions De quantite, les fruits, les legumes, les produits alimentaires Les produits propres aux pays different.						

3.8	La negation et le COD
3.9	Le conditionnel (je voudrais) et les verbes Irreguliers :pouvoir, vouloir, prendre.
3.9.1	Epreuves
<b>MODULE 4: (11)</b>	
4.1	fixer unrendez-vous avec le medecin
4.2	L'heure
4.3	Les nombres de 51 a 100
4.4	Les verbessortiretpartir
4.5	L'interrogation avec est-ceque
4.6	Les parties du corps, avoir + les expressions et les Maladies communes
4.7	Les adjectifspossessifs – notre/nos, votre/vos, sa/ses/son,
4.8	Le COI
4.9	L'entrainement DELF
4.9.1	Epreuves
<b>TEXT BOOKS</b>	
1	Krishnan, C &Alber Adeline, Le Tramway Volant-I, Saraswathi House Pvt Ltd, India 2011
<b>REFERENCE BOOKS</b>	
1	CAPELLE Guy; MENAND, Robert Taxi-1, Hachette, Paris,2008
2	MERIEUX, Regine; LOISEAU, Yves, Connexions-1,Didier,Paris,2004
3	MIQUEL, Claire, Vite et Bien-1, CLE International, Paris, 2009
4	POISSON QUINTON, Sylvie, SIREJOLS, Evelyne, Amical-1, CLE International, Pairs, 20011
<b>E BOOKS</b>	
1	<a href="https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/">https://blogs.transparent.com/french/beginners-guide-to-french-free-ebook/</a>
2	<a href="https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS">https://www.duolingo.com/comment/8708893/GOOD-FRENCH-BOOKS-FOR-BEGINNERS</a>
<b>MOOC</b>	
1	<a href="https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017">https://alison.com/course/basic-french-language-skills-for-everyday-life-revised-2017</a>

COURSE TITLE		ENGLISH II			CREDITS	3
COURSE CODE		ELA2116	COURSE CATEGORY	BS	L-T-P-S	3-0-0-0
CIA		40%			ESE	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Demonstrate an understanding of importance of group discussion and speech practice.					1
2.	Demonstrating presentation skills and writing.					3
3.	Understanding and appreciating poetry					7
4.	Demonstrating critical thinking					3
5.	Eliciting and imparting the knowledge of English using comprehension skills					1
<b>Prerequisites :</b> Plus Two English-Intermediate Level, Basic English competency						
<b>MODULE – 1: LISTENING SKILL</b>						<b>9L</b>
Group discussion on topics of interest selected by small groups—Functional writing: Describing places—Describing human scenes— Speech practice: Identifying locations for stay/business/education etc.—Following instructions in technical / business / official situations						
<b>MODULE – 2: READING COMPREHENSION</b>						<b>9L</b>
Presentation skills (Preparation, Writing, Slides, Embellishments, Oral presentation, Evaluation) – Seminar participation (Listening and note taking, Identifying hard spots, Framing questions & Raising doubts / Seeking clarifications)—Writing: Describing people—Describing situations—Reading: Intensive reading to gain in-depth knowledge in the discipline / field concerned—Enriching word power in the field of specialization.						
<b>MODULE – 3: JOB APPLICATION AND CV</b>						<b>9L</b>
Writing: Job applications – Preparing CV – Preparing the profiles of organizations and institutions—Writing for media—Collecting background information, Processing, Preparing the write up & Editing—Reading: Intensive reading for gaining insights into scientific/technical/professional fields of interest – Speech practice: Presenting a topic of social/academic relevance before an audience						
<b>MODULE – 4: CRITICAL THINKING</b>						<b>9L</b>
Critical thinking -- Critical appreciation of poetry -- Information transfer -- Enriching word power -- Language in use --Listening comprehension -- Group discussion -- Note making --Intensive reading--Interpretation --Interview skills-- Reading for pleasure -- Synthesizing information from various sources --Expanding quotes –Academic writing: Project outline (Blueprint)— Proposal—Details—Reporting						
<b>MODULE – 5: COMPREHENSION SKILLS</b>						<b>9L</b>
Training in self evaluation—Peer evaluation—Team assessment-- Reading: Reaching the truth through critical reading followed by critical thinking (News reports, features etc.)						
<b>TEXT BOOKS</b>						
1.	Functioning in English Book I & II by Dr. P. Bhaskaran, Emerald Publishers, 2018					
<b>REFERENCE BOOKS</b>						
1.	Embark, English for Undergraduates by Steve Hart et al, Cambridge University Press, 2016, edition					

2.	English for Life and the Workplace Through LSRW&T skills, by Dolly John, Pearson Publications, 2014 edition
3.	Cambridge Academic English, An integrated skills course for EAP by Martin Hewings and Craig Thaine, by Cambridge University Press, 2014
<b>E BOOKS</b>	
1.	<a href="http://www.bbc.co.uk/learningenglish/english/features/pronunciation">http://www.bbc.co.uk/learningenglish/english/features/pronunciation</a>
2.	<a href="http://www.bbc.co.uk/learningenglish/english/">http://www.bbc.co.uk/learningenglish/english/</a>
3.	<a href="http://www.antimoon.com/how/pronunc-soundsipa.htm">http://www.antimoon.com/how/pronunc-soundsipa.htm</a>
4.	<a href="http://www.cambridgeenglish.org/learning-english/free-resources/write-and-improve/">http://www.cambridgeenglish.org/learning-english/free-resources/write-and-improve/</a>
<b>MOOC</b>	
1.	<a href="https://www.mooc-list.com/tags/english">https://www.mooc-list.com/tags/english</a>
2.	<a href="https://www.mooc-list.com/course/adventures-writing-stanford-online">https://www.mooc-list.com/course/adventures-writing-stanford-online</a>
3.	<a href="http://www.cambridgeenglish.org/learning-english/free-resources/mooc/">http://www.cambridgeenglish.org/learning-english/free-resources/mooc/</a>

COURSE TITLE		FINANCIAL ACCOUNTING – II (COMMON TO BCOM,BCOM(BM),BBA}		CREDITS	4
COURSE CODE	COB2116	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1	Demonstrate a critical understanding of the Branch Accounts and its importance in finding out the profits or losses in running a branch				3
2	Analyzing the various issues underlying in departmental accounting and understanding of the contribution of departments to the overall organisation.				6
3	Using the guidelines provided to calculate the interest to be paid in Hire purchase and understanding the importance of hire purchase in the present day context and the importance of fire insurance in present day context.				2
4	Understanding the importance of partnership and its provision in admission and retirement				2,3
5	Analysing the problems in Death and Insolvency of a partner and calculating the Revaluation account for smooth closing of business				1,7
<b>Prerequisites :</b> Basic knowledge on accounting concepts, and final accounts					
<b>MODULE – 1: BRANCH ACCOUNTS</b>					<b>(12)</b>
Branch Accounts: - Dependent branches – Stock and debtors system – Distinction between wholesale profit and retail profit – Independent branch (foreign branches excluded)					
<b>MODULE – 2: DEPARTMENTAL ACCOUNTS</b>					<b>(12)</b>
Departmental Accounts: - Basis for allocation of expenses – Inter departmental transfer at cost or selling price					
<b>MODULE – 3: HIRE PURCHASE &amp; INSTALMENT</b>					<b>(12)</b>
Hire Purchase and installment – Default and repossession – Problems on Hire Purchase trading account only, Installment Purchase System, Insurance Claim, types of insurance policies, computation of claim to be logged for loose of stock, gross profit ratio, claims for loose of profits.					
<b>MODULE – 4: ADMISSION OF PARTNER</b>					<b>(12)</b>
Introduction to Partnership - Admission of a partner – Retirement of a partner – Death of a partner					
<b>MODULE – 5: DISSOLUTION OF A PARTNER</b>					<b>(12)</b>
Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution					
<b>TEXT BOOKS</b>					
1.R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi. 2014 2.T.S. Reddy &A.Murthy, Financial Accountign - Margham Publications Chennai, 2012					
<b>REFERENCE BOOKS</b>					
1.S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi, 2011 2.Shukls&Grewal, Advanced Accountign – S Chand - New Delhi, 2014					



<b>ONLINE SOURCES</b>
1. <a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter-9-accounting-for-branches-including-foreign-branches.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/chapter-9-accounting-for-branches-including-foreign-branches.pdf</a> , 2. <a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter-8-departmental-accounts.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/chapter-8-departmental-accounts.pdf</a>
<b>E – BOOK</b>
<a href="https://corporatefinanceinstitute.com/resources/ebooks/">https://corporatefinanceinstitute.com/resources/ebooks/</a> <a href="https://www.saylor.org/site/textbooks/Financial%20Accounting.pdf">https://www.saylor.org/site/textbooks/Financial%20Accounting.pdf</a>
<b>MOOC</b>
<a href="https://www.mooc-list.com/course/introduction-financial-accounting-coursera">https://www.mooc-list.com/course/introduction-financial-accounting-coursera</a>

<b>COURSE TITLE</b>	<b>PRINCIPLES OF MANAGEMENT {COMMON TO BBA,B.COM, B.COM (BM)}</b>			<b>CREDITS</b>	<b>3</b>
<b>COURSE CODE</b>	<b>BBA2119</b>	<b>COURSE CATEGORY</b>	<b>CF</b>	<b>L-T-P-S</b>	<b>3:0:0:0</b>
<b>CIA</b>	<b>40%</b>			<b>ESE</b>	<b>60%</b>
<b>LEARNING LEVEL</b>					
<b>CO</b>	<b>COURSE OUTCOMES</b>				<b>PO</b>
1	Demonstrate an understanding of effective management principles as outlined in selected text learning objectives.				3
2	Enabling the importance of planning and decision making techniques to apply the same.				2
3	Illustrating leadership & motivation theories for developing managerial skills.				2,3
4	Analyzing the business environment and through effective communication skills.				7
5	Understanding of Pro – Active and its' importance before the deviation through control mechanisms.				3
<b>Prerequisites</b> :Fayols' 14 Principles, Types of Business Organizations, Management Theories					
<b>MODULE – 1: FUNCTIONS OF MANAGEMENT</b>					<b>(9)</b>
Nature & Definition of Management, Management as a Science or Art, Evolution of Management Thought, Functions of Management, Role and function of Managers Contemporary Issues and Challenges in Management of 21st Century.					
<b>MODULE – 2: PLANNING &amp; TYPES OF BUSINESS ORGANISATION</b>					<b>(9)</b>
Nature and Definition of Planning, Importance and Steps in planning, Types of Plans, Forecasting and Decision Making, Decision making techniques. Organizing, Nature and purpose, Principles of Organization, Types of Organization, Authority and Responsibility.					
<b>MODULE – 3: LEADERSHIP &amp; MOTIVATION</b>					<b>(9)</b>
Directing-Principles, Theory X & Y, Motivation and Behavior, Theories of Motivation, Leadership: Styles and Theories, Co-ordination, Cooperation, Techniques of Coordination, Control.					
<b>MODULE – 4: ANALYSIS &amp; DIRECTING</b>					<b>(9)</b>
Macro and Micro environmental factors of business, SWOT analysis, Organisation Culture, Coordination, MBO					

<b>MODULE – 5: CONTROLLING</b>	<b>(9)</b>
Process of controlling, Types of control, Budgetary and Non-Budgetary control, Purchase Control, Cost Control, Quality Control, & Maintenance control, Planning Operations.	
<b>TEXT BOOKS</b>	
1.L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi, 2013 2.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi. 2014	
<b>REFERENCE BOOKS</b>	
1.P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi, 2012 2.Weihrich and Koontz, Management – A Global Perspective, 2012	
<b>ONLINE SOURCES</b>	
1. <a href="http://www.saylor.org/books">http://www.saylor.org/books</a> 2. <a href="http://higher.ed.mheducation.com/sites/0073530123/student_view0/index.html">http://higher.ed.mheducation.com/sites/0073530123/student_view0/index.html</a>	
<b>E – BOOK</b>	
<a href="http://open.lib.umn.edu/principlesmanagement/">http://open.lib.umn.edu/principlesmanagement/</a> <a href="http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_-_principles_of_management.pdf">http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_-_principles_of_management.pdf</a>	
<b>MOOC</b>	
<a href="https://www.mooc-list.com/course/principles-management-saylororg">https://www.mooc-list.com/course/principles-management-saylororg</a>	

COURSE TITLE	PRINCIPLES OF MACRO ECONOMICS {COMMON TO BBA, B.COM, B.COM(BM)}			CREDITS	3
COURSE CODE	BEA2120	COURSE CATEGORY	CF	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1	Introduction of Macroeconomics and difference between micro and macro				2
2	Examining the importance of National income and its components				4
3	Illustrating fiscal and monetary policy				1.2
4	Analyzing Trade policy and multiplier, balance of payment				6
5	Understanding Inflation and Deflation				5
<b>Prerequisites</b> :Basic concept of Economics, Market structure, Pricing policies					
<b>MODULE – 1: INTRODUCTION OF MACRO ECONOMICS</b>					<b>(9)</b>
Introduction of Macro Economics, Nature and Scope of Macro Economics, Relationship between, Micro and Macro Economics, Circular Flow of National Income in two, three and four Sector Economy.					
<b>MODULE – 2: NATIONAL INCOME</b>					<b>(9)</b>
National Income, Definition, Concept and Measurement of National Income, Multiplier Effect					
<b>MODULE – 3: MONETARY POLICY AND FISCAL POLICY</b>					<b>(9)</b>
Monetary Policy and Fiscal Policy, Instruments, Objectives, Product and Money Market Equilibrium, ISLM, Business Cycle Theories					

<b>MODULE – 4: INTERNATIONAL TRADE</b>	<b>(9)</b>
International trade , Trade Multiplier , Trade Theories , Role of Trade Policy , Balance of Trade , Balance of Payment , Difference between BOP and BOT	
<b>MODULE – 5: INFLATION</b>	<b>(9)</b>
Inflation , Stagflation , Demand Pull and Cost Push , Deflation , Unemployment	
<b>TEXT BOOKS</b>	
1.Jha, R. (2011) Contemporary Macroeconomics Theory and Policy, Wiley Eastern Ltd., New Delhi. 2.Ackley, G (2013), Macroeconomics: Theory and Policy, Macmillan, New York.	
<b>REFERENCE BOOKS</b>	
1. S.Shankaran, Macroeconomics - Margham Publications - Ch -2017 2. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, 2016	
<b>ONLINE SOURCES</b>	
1. <a href="https://www.class-central.com/tag/macroeconomics">https://www.class-central.com/tag/macroeconomics</a> 2. <a href="https://www.coursera.org/learn/macroeconomics">https://www.coursera.org/learn/macroeconomics</a>	
<b>E BOOK</b>	
<a href="http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_-_principles_of_management.pdf">http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_-_principles_of_management.pdf</a> <a href="http://www.nios.ac.in/media/documents/VocInsServices/m1-4f.pdf">http://www.nios.ac.in/media/documents/VocInsServices/m1-4f.pdf</a>	
<b>MOOC</b>	
<a href="https://www.mooc-list.com/course/principles-management-saylororg">https://www.mooc-list.com/course/principles-management-saylororg</a>	

COURSE TITLE		ENRICHMENT COURSE - II {COMMON TO BCOM,BBA,BCOM(BM),BBA(TTM)}		CREDITS	2
COURSE CODE	BBA2141	COURSE CATEGORY	CF	L-T-P-S	0:0:4:0
CIA	80%			ESE	20%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1	Clear understanding of the words that are important in oral communication and need for the apt pronunciation.				1
2	Demonstrate the ability to effectively deliver formal presentations before a variety of audiences				3
3	Demonstrate the ability to gather information and present it to the audience to make an impact.				5,7
4	Developing the skill of making effective presentation with persuasion and clarity of thought				2,6
5	Applying the oral communication and written communication to prepare an effective speech for different occasion.				4
<b>Prerequisites :</b> Thorough knowledge in Sentence making, Punctuation, basic business vocabulary					
<b>MODULE – 1: VOCABULARY</b>					<b>(12)</b>
Importance of business language, Vocabulary words often confused, often misspelled, common errors in English					
<b>MODULE – 2: ORAL PRESENTATION</b>					<b>(12)</b>
Oral Presentation, Importance, characteristics, presentation plan, power point presentation, visual aids					
<b>MODULE – 3: PUBLIC SPEAKING – 1</b>					<b>(12)</b>
Overcoming Fear of Speaking, Analyzing and Adapting to Audiences					
<b>MODULE – 4: PUBLIC SPEAKING – 2</b>					<b>(12)</b>
Communicating in Teams, Groups, Meetings and Public Speaking					
<b>MODULE – 5: SPEECHES</b>					<b>(12)</b>
Preparing and Presenting Informative Speeches; Preparing and Presenting Argument Speeches					
<b>TEXT BOOKS</b>					
1. Mile, D.J. (2004). Power of positive thinking. Delhi: Rohan Book Company. 2. Hurlock, E.B. (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill					
<b>REFERENCE BOOKS</b>					
1. Pravesh Kumar. (2005). All about self-motivation. New Delhi: Goodwill Publishing House. 2. Dudley, G.A. (2004). Double your learning power. Delhi: Konark Press. Thomas publishing Group Ltd.					
<b>ONLINE SOURCES</b>					
1. <a href="https://www.mindtools.com/page8.html">https://www.mindtools.com/page8.html</a> 2. <a href="https://www.makeuseof.com/tag/improve-communication-skills-7-websites/">https://www.makeuseof.com/tag/improve-communication-skills-7-websites/</a>					
<b>E BOOK</b>					
<a href="https://smartenings.com/product/public-speaking-improve-speaking-skills-ebook/">https://smartenings.com/product/public-speaking-improve-speaking-skills-ebook/</a> <a href="https://www.pdfdrive.net/speaking-english-books.html">https://www.pdfdrive.net/speaking-english-books.html</a>					
<b>MOOC</b>					
<a href="https://www.mooc-list.com/course/speaking-inform-discussing-complex-ideas-clear-explanations-and-dynamic-slides-coursera">https://www.mooc-list.com/course/speaking-inform-discussing-complex-ideas-clear-explanations-and-dynamic-slides-coursera</a>					

## SEMESTER III

COURSE TITLE	CORPORATE ACCOUNTING – I {COMMON TO BCOM, BCOM(BM)}			CREDITS	4
COURSE CODE	COB2201	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the importance of shares in today's investment scenario and the method by which it is issued and redeemed				2,4
2.	Understanding the role of preference shares and debentures in the capital structure in a company				2,4
3.	Understanding the concepts and procedures of financial reporting, including income statement, statement of retained earnings, and balance sheet.				2,4
4.	Analysing critically the value of shares and its value in the market				2,7
5.	Understanding the need for reconstruction and the variation in shareholder rights				2,6
<b>Prerequisites:</b> Thorough understanding of preparation of Final accounts and the basic concepts on Shares and debentures					
<b>MODULE – 1: ISSUE OF SHARES &amp; DEBENTURES</b>					<b>(12)</b>
Issue of Shares and Debentures – Various Kinds – Forfeiture – Re issue – Underwriting of Shares and Debentures					
<b>MODULE – 2: REDEMPTION OF PREFERENCE SHARES AND DEBENTURES</b>					<b>(12)</b>
Redemption of Preference Shares and Debentures – Purchase of business – Profits Prior to Incorporation					
<b>MODULE – 3: FINAL ACCOUNTS</b>					<b>(12)</b>
Preparation of company final accounts – Company balance sheet – Computation of Managerial Remuneration					
<b>MODULE – 4: GOODWILL</b>					<b>(12)</b>
Valuation of Shares and Goodwill					
<b>MODULE – 5: SHARE CAPITAL CHANGES</b>					<b>(12)</b>
Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.					
<b>TEXT BOOKS</b>					
<ol style="list-style-type: none"> <li>1. T.S. Reddy A. Murthy - Corporate Accounting, -Margham Publication, Chennai.</li> <li>2. Shukla, Grewal and Gupta - Advanced Accounts - S.Chand New Delhi</li> </ol>					
<b>REFERENCE BOOKS</b>					
<ol style="list-style-type: none"> <li>1. R.L. Gupta and M. Radhaswamy -Advanced Accounts -New Delhi, Sultan Chand.</li> <li>2. S.P. Jain and N.L. Narang - Advanced Accounting - Kalyani Publication</li> </ol>					
<b>ONLINE SOURCES</b>					
<ol style="list-style-type: none"> <li>1. <a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter-5-internal-reconstruction.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/chapter-5-internal-reconstruction.pdf</a></li> </ol>					

2. <http://quest.smar.in/Downloads/CA/IPCC/Material/Files/GROUP%20-%20I%20PAPER%20-%20I%20ACCOUNTING%20V2%20CHAPTER%205.pdf>

**E BOOK**

[https://www.goodreads.com/author/show/10788327.J\\_R\\_Monga](https://www.goodreads.com/author/show/10788327.J_R_Monga)

<http://www.universityofcalicut.info/syl/BComIIISem197.pdf>

**MOOC**

<https://www.edx.org/course/business-accounting-basics-purdue-pn-17-1>

COURSE TITLE		BUSINESS LAW {COMMON TO BCOM, BCOM(BM)}		CREDITS	3
COURSE CODE	COB2202	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Analyse and evaluate the nature and meaning of contracts, the regulation of the form of contracts, and evaluate the impact of legislation upon contract law				4,7
2.	Determine the circumstances where a contract may be illegal or void and assess the consequences.				4
3.	Evaluate, analyse and specify the different circumstances and consequences that result in a contract being discharged and analyse the various remedies available when a contract is breached				4,5
4.	Understand the essentials of sale of goods and the importance of buyer's acumen while buying the product				4,7
5.	Understanding the rights of the unpaid seller and the remedies available				4
<b>Prerequisites:</b> Basic understanding of business concepts					
<b>MODULE – 1: CONTRACT ACT</b>					<b>(9)</b>
Indian Contract Act, Formation, Terms of contract, Forms of contract, Offer and acceptance, consideration					
<b>MODULE – 2: CONTRACT ACT</b>					<b>(9)</b>
Capacity, Flaw in consent, Void agreements, Illegal agreements					
<b>MODULE – 3: CONTRACT ACT</b>					<b>(9)</b>
Performance, Tender, Quasi contract, Discharge, Remedies for breach of contract					
<b>MODULE – 4: SALE OF GOODS ACT</b>					<b>(9)</b>
Sale of Goods Act, Sale and agreement to sell, Formation, Caveat emptor					
<b>MODULE – 5: SALE OF GOODS ACT</b>					<b>(9)</b>
Conditions and warranty, Rights of unpaid seller.					
<b>TEXT BOOKS</b>					
1. Business Laws-N.D. Kapoor, Sultan Chand and Sons					
2. Business Laws – M.R. Sreenivasan, Margham Publications Business Laws – M.V. Dhandapani, Sultan Chand and Sons					

REFERENCE BOOKS
<ol style="list-style-type: none"> <li>1. Mercantile Law – S. Badre Alam and P. Saravanel</li> <li>2. Business Law – R.S.N. Pillai – S. Chand</li> <li>3. Mercantile Law – Gogna, S. Chand.</li> <li>4. Business Law – M.C. Shukla , S. Chand &amp; Co</li> </ol>
ONLINE SOURCES
<ol style="list-style-type: none"> <li>1. <a href="http://kkhsou.in/main/EVidya2/management/sales_goodsact.html">http://kkhsou.in/main/EVidya2/management/sales_goodsact.html</a></li> <li>2. <a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter2-10">http://www.icaiknowledgegateway.org/littledms/folder1/chapter2-10</a></li> <li>3. <a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter-1-the-indian-contract-act-1872-2.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/chapter-1-the-indian-contract-act-1872-2.pdf</a></li> </ol>
E BOOK
<a href="https://bookboon.com/en/law-ebooks">https://bookboon.com/en/law-ebooks</a> <a href="http://197.14.51.10:81/pmb/DROIT/1405899646.pdf">http://197.14.51.10:81/pmb/DROIT/1405899646.pdf</a>
MOOC
<a href="https://www.coursera.org/learn/eu-law-doing-business/lecture/K83OQ/fundamental-company-law-concepts">https://www.coursera.org/learn/eu-law-doing-business/lecture/K83OQ/fundamental-company-law-concepts</a>

COURSE TITLE	BANKING THEORY LAW & PRACTICE {COMMON TO BCOM, BCOM(BM )}			CREDITS	3
COURSE CODE	COB2203	COURSE CATEGORY	PC	L-T-P-S :	3:0:0:0
CIA:	40%			ESE: 60%	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understand the role of banks and their regulatory and compliance requirements and know the important provisions of RBI Act, 1934, Banking Regulation (BR) Act, 1949				4
2.	Understanding the robust suite of services in an attempt to be able to serve all the financial needs of each customer				4,6
3.	Understanding the rights and liabilities of a customer and a bank in regard to various situations in their relationship.				4,5
4.	Understanding the concept of lending and the role bank plays in lending loans to customers and corporate				4
5.	Understand the characteristics of negotiable instruments and the law applicable to the banker and customer.				4,6
Prerequisites: Basic understanding of banking concepts, its working and rules and regulations					
MODULE – 1: BANKING REGULATION ACT					(9)
Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) , Role of RBI and their functions					

<b>MODULE – 2: COMMERCIAL BANKS</b>	<b>(9)</b>
Commercial Banks , Functions , Accepting Deposits, Lending of Funds, E-Banking, ATM Cards, Debit cards, Personal Identification Number, Online enquiry and update facility , Electronic Fund Transfer, Electronic Clearing System, Mobile Banking	
<b>MODULE – 3: CUSTOMERS AND ACCOUNTS</b>	<b>(9)</b>
Opening of an Account, Types of Deposit Account, Types of customers(Individuals, firms, Trusts, and Companies), Importance of customer relations , Customer grievances and redressal , Ombudsman	
<b>MODULE – 4: LENDING</b>	<b>(9)</b>
Principles of lending, Types of Borrowings, Precautions to be taken by a banker,, NPA	
<b>MODULE – 5: NEGOTIABLE INSTRUMENTS</b>	<b>(9)</b>
Negotiable instruments: Promissory Note, Bills of Exchange, Cheque, Draft, Definitions, Features, Crossing, Endorsement, Material Alteration, Paying Banker, Rights and Duties, Statutory Protection, Dishonour of Cheques, Role of collecting banker.	
<b>TEXT BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.</li> <li>2. Banking and Financial Systems – B. Santhanam(Margham Publishers)</li> <li>3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications</li> </ol>	
<b>REFERENCE BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Indian Banking – Parameswaran – S. Chand and Co.</li> <li>2. Banking Law Theory and Practice – Tanon</li> <li>3. Banking Law Theory and Practice – Sherlaker &amp; Sherlaker</li> </ol>	
<b>E BOOKS</b>	
<ol style="list-style-type: none"> <li>1. <a href="https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf">https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf</a></li> <li>2. <a href="http://www.qqi.ie/sites/docs/awardslibrarypdf/n32841_awardspecifications_english.pdf">http://www.qqi.ie/sites/docs/awardslibrarypdf/n32841_awardspecifications_english.pdf</a></li> </ol>	
<b>E BOOK</b>	
<a href="https://shasuncollege.edu.in/wp-content/uploads/2017/11/Banking-Theory-law-and-practice_03_2017-18.pdf">https://shasuncollege.edu.in/wp-content/uploads/2017/11/Banking-Theory-law-and-practice_03_2017-18.pdf</a> <a href="https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf">https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf</a>	
<b>MOOC</b>	
<a href="https://www.coursera.org/learn/money-banking">https://www.coursera.org/learn/money-banking</a>	



COURSE TITLE		BUSINESS STATISTICS			CREDITS	4
COURSE CODE	MAB2201	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0	
CIA	40%			ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1	Able to understand the concept of statistics					2
2	Able to understand the concept of measures of central tendency					1
3	Able to understand the concept of measures of dispersion					3
4	Able to understand the concept of forecasting					6
5	Able to understand the concept of sampling techniques					7
<b>Prerequisites:</b> Basic concepts in Statistics and its rules						
<b>MODULE – 1: INTRODUCTION TO STATISTICS</b>						<b>(9)</b>
Introduction of Statistics, Collection and tabulation of Statistical data, Diagrammatic and graphical representation of data.						
<b>MODULE – 2: MEASURES OF CENTRAL TENDENCY</b>						<b>(9)</b>
Introduction - Arithmetic mean, median, mode, harmonic mean and geometric mean.						
<b>MODULE – 3: MEASURES OF DISPERSION</b>						<b>(9)</b>
Range – Standard Deviation – Mean Deviation – Quartile Deviation.						
<b>MODULE – 4: TIME SERIES</b>						<b>(9)</b>
Analysis of Time series - Methods of measuring trend and seasonal variations.						
<b>MODULE – 5: SAMPLING</b>						<b>(9)</b>
Sampling procedures - Hypothesis testing - Large sample Test - Small sample test - T,F, Chi – square (without proof).						
<b>TEXT BOOKS</b>						
1 Business mathematics & Statistics - P.R. Vittal, 2 Business Statistics - S.C.Gupta & V.K. Kapoor						
<b>REFERENCE BOOKS</b>						
1. Ken Black, Applied Business Statistics: Making Better Business Decisions, 5 editions, 2012 2. Norean Radke Sharpe, Richard D. De Veaux, Paul F. Velleman, Business Statistics , 39 editions, 2009						
<b>ONLINE SOURCES</b>						
1. <a href="https://www.doccity.com/en/measures-of-central-tendency-2/80545/">https://www.doccity.com/en/measures-of-central-tendency-2/80545/</a> 2. <a href="https://edge.sagepub.com/frankfort&amp;e/student-resources/chapter-4/chapter-main-points-and-learning-objectives">https://edge.sagepub.com/frankfort&amp;e/student-resources/chapter-4/chapter-main-points-and-learning-objectives</a>						
<b>E BOOK</b>						
<a href="http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf">http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf</a> <a href="http://gurukpo.com/Content/BBA/BBA_III_sem_Statistical_Methods.pdf">http://gurukpo.com/Content/BBA/BBA_III_sem_Statistical_Methods.pdf</a>						
<b>MOOC</b>						
<a href="https://www.mooc-list.com/course/business-statistics-and-analysis-capstone-coursera">https://www.mooc-list.com/course/business-statistics-and-analysis-capstone-coursera</a>						

COURSE TITLE		BUSINESS MATHEMATICS			CREDITS	4
COURSE CODE	MAB2202	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0	
CIA	40%			ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES				PO	
1	Able to understand the concept of matrices				2	
2	Able to understand the features of Differential Calculus				4,5	
3	Able to understand the Integral Calculus				3	
4	Able to demonstrate the concept of Permutation and Combination				6	
5	Able to understand basic knowledge on Probability				7	
<b>MODULE 1: MATRICES</b>					<b>(9)</b>	
Definition of a Matrix and Types – determinants – Adjoint of a square matrix – Inverse of a Matrix – Rank of a Matrix – solution by Cramer’s rule.						
<b>MODULE 2: DIFFERENTIAL CALCULUS</b>					<b>(9)</b>	
Methods of differentiation of functions – Product and Quotient rules – Inverse trigonometric functions – Maxima and minima of functions for single variable.						
<b>MODULE 3: INTEGRAL CALCULUS</b>					<b>(9)</b>	
Integration – Methods of integration – Substitution method – Integration by parts – Integration using partial fraction – Bernoulli’s formula.						
<b>MODULE 4: PERMUTATION AND COMBINATION</b>					<b>(9)</b>	
Permutation and Combination, Binomial Theorem, Exponential and Logarithmic Series						
<b>MODULE 5: PROBABILITY</b>					<b>(9)</b>	
Basics of probability – Axioms of probability – Addition theorem on probability – Multiplication theorem on probability.						
<b>TEXT BOOKS</b>						
1 Business Mathematics – P.R.Vittal 2 Business Mathematics – D.C. Sancheti and V.K. Kapoor						
<b>REFERENCE BOOKS</b>						
1 Business Mathematics – B.M. Agarwal 2 Business Mathematics – R.S. Soni						
<b>ONLINE SOURCES</b>						
1	<a href="https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf">https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf</a>					
2	<a href="http://www.qqi.ie/sites/docs/awardslibrarypdf/n32841_awardspecifications_english.pdf">http://www.qqi.ie/sites/docs/awardslibrarypdf/n32841_awardspecifications_english.pdf</a>					
<b>E BOOK</b>						
<a href="http://www.dphu.org/uploads/attachements/books/books_5117_0.pdf">http://www.dphu.org/uploads/attachements/books/books_5117_0.pdf</a> <a href="http://www.cognella.com/pdf/Step-by-Step-Business-Math-and-Statistics_sneak_preview.pdf">http://www.cognella.com/pdf/Step-by-Step-Business-Math-and-Statistics_sneak_preview.pdf</a>						
<b>MOOC</b>						
<a href="https://www.mooc-list.com/course/maths-essentials-mba-success-edx">https://www.mooc-list.com/course/maths-essentials-mba-success-edx</a>						

COURSE TITLE		ENRICHMENT COURSE – III {COMMON TO BCOM, BCOM(BM), BBA, BBA(TTM)}		CREDITS	2
COURSE CODE:	COA2231	COURSE CATEGORY	20%	L-T-P-S	0:0:4:0
CIA: 80%	80%			ESE	20%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Demonstrate the importance of of Tally software for simplifying the accounting methods and procedures				3,6
2.	Demonstrate the ability to create/load the company, group, security control, back-up etc.				3,6
3.	Demonstrate the ability to create groups				3,6
4.	Developing the skill to create vouchers				3,6
5.	Applying the knowledge to become proficient towards creating the accounting records and extract the financial statements.				3,6
<b>Prerequisites:</b> Basics of Accounting – Journal, Ledger, Trial Balance & Preparation of Trial Balance					
<b>MODULE – 1: INTRODUCTION TO TALLY</b>					<b>(12)</b>
Tally origin, General Features, accounting features, inventory features, starting TALLY, Start-up screen component, Processing icons, Multilingual feature of TALLY, Quit TALLY					
<b>MODULE – 2: CREATION OF COMPANY</b>					<b>(12)</b>
Company Creation – Creating, Selecting, Deleting, shutting a company, altering company details, Changing data directory, auto selection of company					
<b>MODULE – 3: CREATION OF GROUPS</b>					<b>(12)</b>
Predefined groups in Tally, Primary groups, sub groups, creation of user defined primary groups, display, alteration of groups, ledger accounts, creations, display, alteration, deletion					
<b>MODULE – 4: VOUCHERS</b>					<b>(12)</b>
Tally Vouchers, Meaning, payment, vouchers, receipt, vouchers-entering, deletion, cancelling, printing a voucher, Post-dated vouchers					
<b>MODULE – 5: PREPARATION OF FINAL ACCOUNTS</b>					<b>(12)</b>
Preparation of Trail Balance, Preparation of Profit and Loss account, Balance Sheet					
<b>TEXT BOOKS</b>					
Nadhani, Simple Tally 9 Shraddha Singh, Tally Erp 9					
<b>REFERENCE BOOKS</b>					
Namrata Agrawal, Comdex Tally 9 Course Kit					
<b>ONLINE SOURCES</b>					
<a href="http://www.infinsys.com/v1/downloads/tally_erp_9_doc.pdf">http://www.infinsys.com/v1/downloads/tally_erp_9_doc.pdf</a> <a href="http://alitaly.blogspot.com/2013/01/learn-tallyerp-9-free-pdf-ebook.html">http://alitaly.blogspot.com/2013/01/learn-tallyerp-9-free-pdf-ebook.html</a>					
<b>MOOC</b>					
<a href="https://www.tallyschool.com/free-tally-course-online/">https://www.tallyschool.com/free-tally-course-online/</a>					

## SEMESTER - IV

COURSE TITLE	CORPORATE ACCOUNTING – II {COMMON TO BCOM, COM(BM)}			CREDITS	4
COURSE CODE	COB2216	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the accounting procedure while two companies merge and its impact on balance sheet				2,5
2.	Understand the importance of inflation in prices and its accounting , analyse the methods of Human Resource Accounting and the importance mechanized accounting				2,7
3.	Understanding the concepts of holding companies and subsidiary companies and resultant balance sheet				2
4.	Analysing critically the balance sheet of banking and insurance companies				2,5
5.	Understanding the need for liquidator and his role during winding up process				2,5
<b>Prerequisites:</b> Thorough understanding of preparation of Final accounts and the basic concepts on Shares and debentures					
<b>MODULE – 1: AMALGAMATION &amp; ABSORPTION</b>					<b>(12)</b>
Amalgamation, Absorption And Reconstruction-Merger-Purchase Consideration-Net Assets And Net Payments Methods Of Computation-Goodwill & Capital Reserve Calculations.					
<b>MODULE – 2: INFLATION ACCOUNTING</b>					<b>(12)</b>
Inflation Accounting-HCA, CPP, CCA And Hybrid Methods-Cost Of Sales(COSA), Depreciation, Monetary Working Capital And Gearing Adjustments-Pros And Cons Of Accounting For Price Level Changes					
<b>MODULE – 3: HOLDING AND SUBSIDIARY COMPANIES</b>					<b>(12)</b>
Meaning, Definition And Mandatory Requirements Of Holding And Subsidiary Companies-Legal Requirements As To Accounts And Balance Sheet Presentation-Consolidations-Minority Interest, Inter-Company Dividends, Capital & Revenue					
<b>MODULE – 4: BANKING AND INSURANCE COMPANIES</b>					<b>(12)</b>
Business Of, And Legal Requirements Of Banking Companies-Preparations Of Profit & Loss A/C And Balance Sheet In Schedules-Crr, Slr, Non Banking Assets And Statutory Reserve; Definition Of Insurance, Insurable Interest, Insurance Policies-Types Of Insurance-Irda And Accounting Of Insurance Business In India-Revenue Accounts Statement And Balance Sheet Presentations In Formats					
<b>MODULE – 5: LIQUIDATION</b>					<b>(12)</b>
Meaning Of Liquidation/Winding Up Of Companies-Different Modes-Preferential Creditors-Preparation Of Statement Of Affairs-Points To Be Adhered To-List A And List B Contributories.					

TEXT BOOKS
1. T.S. Reddy A. Murthy - Corporate Accounting, -Margham Publication, Chennai. 2. Shukla, Grewal and Gupta - Advanced Accounts - S.ChandNew Delhi
REFERENCE BOOKS
1. R.L. Gupta and M. Radhaswamy -Advanced Accounts -New Delhi, Sultan Chand. 2. S.P. Jain and N.L. Narang - Advanced Accounting - Kalyani Publication
ONLINE SOURCES
1. <a href="http://vle.du.ac.in/mod/book/view.php?id=12913&amp;chapterid=27727">http://vle.du.ac.in/mod/book/view.php?id=12913&amp;chapterid=27727</a> 2. <a href="http://shodhganga.inflibnet.ac.in/bitstream/10603/67015/8/08_chapter%201.pdf">http://shodhganga.inflibnet.ac.in/bitstream/10603/67015/8/08_chapter%201.pdf</a>
E BOOK
<a href="https://www.goodreads.com/author/show/10788327.J_R_Monga">https://www.goodreads.com/author/show/10788327.J_R_Monga</a> <a href="http://www.universityofcalicut.info/syl/BComIIISem197.pdf">http://www.universityofcalicut.info/syl/BComIIISem197.pdf</a>
MOOC
<a href="https://www.edx.org/course/business-accounting-basics-purdue-pn-17-1">https://www.edx.org/course/business-accounting-basics-purdue-pn-17-1</a>

COURSE TITLE	COMPANY LAW			CREDITS	3
COURSE CODE	COB2217	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understand the concept of Joint Stock Company and suggest the suitability of Joint Stock Company as a form of Business organisation;				4
2.	Understand the importance of the compulsory document for incorporating the company and allied document for running the day to day affairs of the company				4,5
3.	Understanding what documents are required to be made by a company for raising capital To understand how and why a company issues shares at par, at discount or at premiums				4,7
4.	Demonstrate the importance of meetings and the quorum required for a meeting and the resolutions that has to be taken depending upon the business decisions				4,6
5.	Apply the concepts learned for winding up and the procedure to be followed in winding up of the company				4,7
<b>Prerequisites:</b> Knowledge on Joint Stock Companies, share capital, meetings and resolutions, winding up of the company					
<b>MODULE – 1: JOINT STOCK COMPANY</b>					<b>(9)</b>
Definition of Joint Stock Company – Kinds – Formation – Incorporation					

<b>MODULE – 2: MEMORANDUM OF ASSOCIATION</b>	<b>(9)</b>
Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus	
<b>MODULE – 3: SHARE CAPITAL</b>	<b>(9)</b>
Share Capital – Kinds of Shares – Voting Rights – Borrowing powers of companies	
<b>MODULE – 4: MEETINGS &amp; RESOLUTIONS</b>	<b>(9)</b>
Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special	
<b>MODULE – 5: WINDING UP</b>	<b>(9)</b>
Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members’ voluntary winding up – Creditors’ voluntary winding up	
<b>TEXT BOOKS</b>	
<ol style="list-style-type: none"> <li>1. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.</li> <li>2. Company Law N.D. Kapoor</li> <li>3. Kannal, S., &amp; V.S. Sowrirajan, Company Law Procedure, Taxman’s Allied Services (P) Ltd., New Delhi.</li> </ol>	
<b>REFERENCE BOOKS</b>	
<ol style="list-style-type: none"> <li>1. S.M.Shah – Lectures on Company Law</li> <li>2. S.BadriAlam and Saravanavel - Company Law- Himalaya Publications</li> <li>3. P.P.S. Gogna – Text Book of Company Law – S.Chand</li> </ol>	
<b>ONLINE SOURCES</b>	
<ol style="list-style-type: none"> <li>1. <a href="https://www.lawyered.in/legal-disrupt/articles/memorandum-association-articles-association/">https://www.lawyered.in/legal-disrupt/articles/memorandum-association-articles-association/</a></li> <li>2. <a href="https://www.icsi.edu/Docs/Webmodules/Publications/1.%20Company%20Law-Executive.pdf">https://www.icsi.edu/Docs/Webmodules/Publications/1.%20Company%20Law-Executive.pdf</a></li> </ol>	
<b>EBOOK</b>	
<a href="https://www.pdfdrive.net/company-law-d26568591.html">https://www.pdfdrive.net/company-law-d26568591.html</a> <a href="https://www.aubsp.com/latest-amended-ebook-on-companies-act-2013/">https://www.aubsp.com/latest-amended-ebook-on-companies-act-2013/</a>	
<b>MOOC</b>	
<a href="https://www.coursera.org/learn/eu-law-doing-business/lecture/CxtdW/developing-a-strategy">https://www.coursera.org/learn/eu-law-doing-business/lecture/CxtdW/developing-a-strategy</a>	

COURSE TITLE		FINANCIAL MARKETS & SERVICES			CREDITS	3
COURSE CODE		COB2218	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA		40%			ESE	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Understand the concepts and basics of the various financial services which are in a nascent and developing stage in our country					2
2.	Understand the role of Merchant bankers , the appraisal of the projects done by them, and the importance of the Underwriting and the working of the Stock exchanges					2,5
3.	Demonstrate a critical understanding of the various modes of lending of finance for different needs both corporate and individual					5
4.	Apply the knowledge acquired in practical life in applying for the finance for various consumer finance and understanding the implications through theoretical concepts.					2,7
5.	Critically examine the working of Mutual fund by applying the theoretical concepts in real world situation and applying the knowledge in investing mutual funds					2,7
<b>Prerequisites:</b> Knowledge on the various financial instruments and investments available for the customers						
<b>MODULE – 1: INTRODUCTION TO FINANCIAL SERVICES</b>						<b>(9)</b>
Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.						
<b>MODULE – 2: MERCHANT BANKING</b>						<b>(9)</b>
Merchant Banking – Functions – Issue management – Managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI						
<b>MODULE – 3: LENDING MODES</b>						<b>(9)</b>
Leasing and Hire purchase – Concepts and features – Types of lease Accounts. Factoring – Functions of Factor						
<b>MODULE – 4: CONSUMER FINANCE</b>						<b>(9)</b>
Venture Capital – Credit Rating – Consumer Finance						
<b>MODULE – 5: MUTUAL FUNDS</b>						<b>(9)</b>
Mutual Funds : Meaning – Types – Functions – Advantages – Institutions Involved – UTI						
<b>TEXT BOOKS</b>						
1.	Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI, Eastern Economy Edition					
<b>REFERENCE BOOKS</b>						
1	M Y Khan, “Financial Services”, TMH, 7th edition					
2	Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition					
3	Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition.					
<b>ONLINE SOURCES</b>						
1	<a href="https://www.vidyarthiplus.com/vp/thread-36291.html">https://www.vidyarthiplus.com/vp/thread-36291.html</a>					

2	<a href="https://www.slideshare.net/vikramsankhala/financial-services-lecture-notes">https://www.slideshare.net/vikramsankhala/financial-services-lecture-notes</a>
<b>E BOOK</b>	
1	<a href="http://www.pondiuni.edu.in/storage/dde/downloads/finiii_mfc.pdf">http://www.pondiuni.edu.in/storage/dde/downloads/finiii_mfc.pdf</a>
2	<a href="http://www.himpub.com/documents/Chapter1321.pdf">http://www.himpub.com/documents/Chapter1321.pdf</a>
<b>MOOC</b>	
<a href="https://www.mooc-list.com/course/introduction-banking-and-financial-markets-i-edx">https://www.mooc-list.com/course/introduction-banking-and-financial-markets-i-edx</a>	

COURSE TITLE		BUSINESS TAXATION {COMMON TO BCOM, BCOM(BM),BBA}		CREDITS	4
COURSE CODE:	COB2219	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the concept of Indirect taxes, the revenue generated by goods and services for the development of India				2
2.	Understanding the GST laws including CGST and SGST, and applying the knowledge for levying taxes				2,5
3.	Understanding the concept of Input Tax Credit and applying the concept for calculating Input tax credit				2,7
4.	Examine the GST liability and understanding of the credit and debit notes				2,6
5.	Understanding the returns to be filed				2
<b>Prerequisites:</b> Knowledge on tax structure and the kinds of goods and services to be taxed					
<b>MODULE – 1: INTRODUCTION TO INDIRECT TAXES</b>					<b>(9)</b>
Concept of indirect taxes- Concept of indirect taxes, Principals of indirect taxes					
<b>MODULE – 2: INTRODUCTION TO GST</b>					<b>(9)</b>
Goods and Services Tax (GST) Laws: Introduction including constitutional aspects and Levy and Collection of CGST AND IGST: Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Charge of tax, Exemption from tax, Composition levy.					
<b>MODULE – 3: INPUT TAX CREDIT</b>					<b>(9)</b>
Basic concepts of time and value of supply, Input tax credit					
<b>MODULE – 4: GST LIABILITY</b>					<b>(9)</b>
Computation of GST liability, Registration, Tax invoice; Credit and Debit Notes, Electronic way bills					
<b>MODULE – 5: RETURNS</b>					<b>(9)</b>
Returns, Payment of tax including reverse charge					
<b>TEXT BOOKS</b>					
1. Indirect Tax Laws : PART I : GOODS & SERVICES TAX (GST) PART II : CUSTOMS LAW - S.K.Mishra – Taxmann’s GST – Raj K Agarwal & Shivangi Agarwal					



<b>REFERENCE BOOKS</b>
<a href="http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf">http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf</a>
<b>ONLINE SOURCES</b>
<ol style="list-style-type: none"> <li><a href="https://cleartax.in/s/gst-book-online-pdf">https://cleartax.in/s/gst-book-online-pdf</a></li> <li><a href="http://www.idtc.icai.org/gst.html">http://www.idtc.icai.org/gst.html</a></li> <li><a href="https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf">https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf</a></li> </ol>
<b>E BOOK</b>
<a href="http://rccmindore.com/wp-content/uploads/2015/06/Income-Tax-Procedure-PracticeU-12345-RB.pdf">http://rccmindore.com/wp-content/uploads/2015/06/Income-Tax-Procedure-PracticeU-12345-RB.pdf</a> <a href="https://www.ifs.org.uk/budgets/gb2009/09chap12.pdf">https://www.ifs.org.uk/budgets/gb2009/09chap12.pdf</a>
<b>MOOC</b>
<a href="https://www.mooc-list.com/course/taxation-business-entities-i-corporations-coursera">https://www.mooc-list.com/course/taxation-business-entities-i-corporations-coursera</a>

<b>COURSE TITLE</b>	<b>E BUSINESS</b>			<b>CREDITS</b>	<b>3</b>
<b>COURSE CODE:</b>	<b>COB2220</b>	<b>COURSE CATEGORY</b>	<b>PC</b>	<b>L-T-P-S :</b>	<b>3:0:0:0</b>
<b>CIA:</b>	<b>40%</b>			<b>ESE:</b>	<b>60%</b>
<b>LEARNING LEVEL</b>					
<b>CO</b>	<b>COURSE OUTCOMES</b>				<b>PO</b>
1.	Demonstrate an understanding of the foundations and importance of E-Commerce.				2
2.	Analyse the impact of E-Commerce on Business Models and Strategies.				2,5
3.	Describe Internet trading Relationships				2,7
4.	Describe the infrastructure for E-Commerce				2,6
5.	Discuss legal issues and privacy of E-Commerce				2,5
<b>Prerequisites:</b> Knowledge on Internet and Networks					
<b>MODULE – 1: INTRODUCTION TO E-COMMERCE</b>					<b>(9)</b>
Meaning and concept: Electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-commerce; Business application of e-commerce; need for e-commerce; E-Commerce Consumer applications, E-Commerce Organisation applications e-commerce as an electronic trading system special features.					
<b>MODULE –2: BUSINESS MODELS OF E-COMMERCE AND INFRASTRUCTURE</b>					<b>(9)</b>
E-commerce models; supply chain management, product and service digitations remote servicing, procurement; on line marketing and advertising e-commerce resources and infrastructure resources and planning for infrastructure. E -Business: Workflow management, mass customization and product differentiation; Organization restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.					
<b>MODULE – 3: ELECTRONIC PAYMENT SYSTEM</b>					<b>(9)</b>
Special features required in payment systems for e- commerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Risk management options in e-payment system; Components of an effective electronic payment system.					

<b>MODULE – 4: BUSINESS TO BUSINESS E-COMMERCE</b>		<b>(9)</b>
Needs and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-based messaging.		
<b>MODULE – 5: SECURITY ISSUES IN E-COMMERCE</b>		<b>(9)</b>
Security risks of e-commerce, exposure of resources, types of threats, source of threats, security tools and risk-management approach e-commerce security and a rational Security policy for e-commerce: Corporate Digital Library; I.T. Act 2000.		
<b>TEXT BOOKS</b>		
1.	Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996	
2.	P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi	
3.	Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of E-Commerce; Macmillan, New Delhi. 2006	
4.	Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 200	
<b>REFERENCE BOOKS</b>		
1	Cady, Glcc Harrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996	
2	Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, Vanity Books International, Delhi. (Out of published) 2002	
3	O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008	
<b>SUGGESTED READING</b>		
1	<a href="https://alison&gt;e-commerce">https://alison&gt;e-commerce</a>	
2	<a href="https://www.udemy.com&gt;development">https://www.udemy.com&gt;development</a>	
3	<a href="https://www.coursera.org&gt;courses">https://www.coursera.org&gt;courses</a>	
4	<a href="https://www.lynda.com/Ecommerce-training-tutorials/1311-0.html">https://www.lynda.com/Ecommerce-training-tutorials/1311-0.html</a>	
<b>E BOOK</b>		
1	<a href="http://eposlovanje.biz/CMS/download/e-Business-making-your-business-competitive-in-the-digital-world.pdf">http://eposlovanje.biz/CMS/download/e-Business-making-your-business-competitive-in-the-digital-world.pdf</a>	
2	<a href="http://kolegijfama.eu/materialet/Biblioteka%20Elektronike/Introduction%20to%20e-Business%20Management%20and%20Strategy.pdf">http://kolegijfama.eu/materialet/Biblioteka%20Elektronike/Introduction%20to%20e-Business%20Management%20and%20Strategy.pdf</a>	
<b>MOOC</b>		
<a href="https://www.mooc-list.com/course/foundations-e-commerce-coursera">https://www.mooc-list.com/course/foundations-e-commerce-coursera</a>		

COURSE TITLE		ENRICHMENT COURSE – IV			CREDITS	2
COURSE CODE		COA2241	COURSE CATEGORY	CF	L-T-P-S	0:0:4:0
CIA		40%			ESE:	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Demonstrate the importance of Computer software and hardware					3,6
2.	Demonstrate the ability to Creating documents in Microsoft Word, Typing text, numbers and dates into a document, Easy formatting, Checking the spelling in your document, Making and saving changes to your document.					3,6
3.	Demonstrate the ability to Managing Windows Explorer, Creating, moving, renaming and deleting folders and files, Understanding file extensions, Viewing storage devices and network connections, Managing USB flash drives					3,6
4.	Understanding spreadsheet functionality, Creating spreadsheets in Microsoft Excel, Typing text numbers and dates into a worksheet, Easy formulas, Easy formatting, Charting the data, Making and saving changes to the workbook					3,6
5.	Ability to visit a specific website and bookmarking, Understanding how to search/Google effectively, Copy and paste Internet content into documents and emails, Stopping and refreshing pages, Demystifying the Cloud, Computer security best practices					3,6
<b>Prerequisites:</b> Basic knowledge in computers						
<b>MODULE – 1: INTRODUCTION TO COMPUTERS</b>						<b>(12)</b>
Introduction to Computers – Classification of Computers; Role of Computers in society; Inside the Computers – Hardware (processing, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming – Overview, need for languages, skills; Networking Basics; Virus; Hacking.						
<b>MODULE – 2: WORD PROCESSING</b>						<b>(12)</b>
Word Processing – Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker; Navigating in word – keyword, Mouse; document formatting – paragraph alignment, indentation, headers and footers, numbering; printing – preview, options						
<b>MODULE – 3: FILE MANAGEMENT</b>						<b>(12)</b>
File Management – Understanding the importance of file management; backing of files, navigating thru My Computer and Windows Explorer; Files and Folders – editing, retrieving, deleting, renaming, subfolders – manipulate windows – maximize, minimize; Power point basics – terminology, templates, viewing						
<b>MODULE – 4: SPREAD SHEETS</b>						<b>(12)</b>
Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, header and footer, centering data, printing						
<b>MODULE – 5: INTERNET</b>						<b>(12)</b>
Networks – Internet Explorer – components; www – working, browsing, searching, saving – Bookmark – favorite, create, delete – Printing a web page; email – creating, receiving, reading and sending messages						
<b>TEXT BOOKS</b>						
1	Introduction to Computers – Peter Norton, Tata McGraw-Hill.					

<b>REFERENCE BOOKS</b>	
1	Microsoft 2003 – Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.
<b>SUGGESTED READING</b>	
1	<a href="http://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01_Introduction_%20to_computers.pdf">http://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01_Introduction_%20to_computers.pdf</a>
2	<a href="https://www.docsity.com/en/subjects/introduction-to-computers/">https://www.docsity.com/en/subjects/introduction-to-computers/</a>
3	<a href="https://en.wikiversity.org/wiki/Introduction_to_Computers">https://en.wikiversity.org/wiki/Introduction_to_Computers</a>
<b>E BOOK</b>	
1	<a href="https://bookboon.com/en/it-programming-ebooks">https://bookboon.com/en/it-programming-ebooks</a>
2	<a href="https://computingbook.org/FullText.pdf">https://computingbook.org/FullText.pdf</a>
<b>MOOC</b>	
<a href="https://www.edx.org/course/cs50s-introduction-computer-science-harvardx-cs50x">https://www.edx.org/course/cs50s-introduction-computer-science-harvardx-cs50x</a>	

## SEMESTER – V

COURSE TITLE	COST ACCOUNTING - I			CREDITS	4
COURSE CODE	COB2301	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the concept of costs, analysis, classification, cost centers and profit centers				2
2.	Understanding the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit.				2,7
3.	Understanding the concept of standard costing and analysing the variances in material costs, and finding out the difference in variances				2,5
4.	Understanding the concept of standard costing and analysing the variances in labour costs, and finding out the difference in variances				2,6
5.	Understanding the concept of absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them.				2,5
<b>Prerequisites:</b> Thorough understanding of final accounts, cost concepts and difference between the various costs.					
<b>MODULE – 1: INTRODUCTION</b>					<b>(9)</b>
Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers					
<b>MODULE – 2: COST SHEET</b>					<b>(9)</b>
Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts					
<b>MODULE – 3: STANDART COSTING – 1</b>					<b>(9)</b>
Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department , EOQ , Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method					
<b>MODULE – 4: STANDARD COSTING – 2</b>					<b>(9)</b>
Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.					
<b>MODULE – 5: ALLOCATION &amp; ABSORPTION</b>					<b>(9)</b>
Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.					
<b>TEXT BOOKS</b>					
1	Jain S.P. and Narang K.L. – Cost Accounting				
2	Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing				
3	T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting				
<b>REFERENCE BOOKS</b>					
1	N.K. Prasad and V.K. Prasad – Cost Accounting.				

2	Saxena and Vashist – Cost Accounting
3	Hansen / Mowen – Cost Management Accounting and Control
<b>SUGGESTED READING</b>	
1	<a href="http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8.pdf">http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8.pdf</a>
2	<a href="https://www.doccity.com/en/subjects/cost-accounting/">https://www.doccity.com/en/subjects/cost-accounting/</a>
<b>E BOOK</b>	
1	<a href="http://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Accounting/managerial-and-cost-accounting.pdf">http://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Accounting/managerial-and-cost-accounting.pdf</a>
2	<a href="http://www.pearson.com.au/products/H-J-Horngren-Charles-T-et-al/H-J-Horngren-Charles-T-Et-Al/Cost-Accounting-A-Managerial-Emphasis-eBook">http://www.pearson.com.au/products/H-J-Horngren-Charles-T-et-al/H-J-Horngren-Charles-T-Et-Al/Cost-Accounting-A-Managerial-Emphasis-eBook</a>
<b>MOOC</b>	
<a href="https://www.coursera.org/learn/core-concepts-of-accounting">https://www.coursera.org/learn/core-concepts-of-accounting</a>	

COURSE TITLE	PRACTICAL AUDITING			CREDITS	3
COURSE CODE	COB2302	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
<b>LEARNING LEVEL</b>					
CO	COURSE OUTCOMES				PO
1.	Understanding the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing				2,5
2.	Understanding the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing				2,5
3.	Analysing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets				2,5
4.	Understanding the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification				2,7
5.	Understanding the concept of ERP, the impact of computerization on audit approach and online computer system audit				2,7
<b>Prerequisites:</b> Thorough understanding of final accounts, cost concepts and difference between the various costs.					
<b>MODULE – 1: INTRODUCTION TO AUDITING</b>					<b>(9)</b>
Meaning and definition of auditing, Distinction between auditing and accounting, objectives, Advantages and limitations of audit, scope of audit, classifications of audits, Audit planning, meaning, Audit programme, meaning, objectives and contents, audit note book, contents, usefulness of audit note book, Audit working papers, meaning. Ownership and custody, Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system, Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.					
<b>MODULE – 2: VOUCHING</b>					<b>(9)</b>
Vouching, meaning and definitions, objectives, Trading transactions, audit of ledger, Scrutinizing of ledgers, vouching of cash receipts and payments, Vouching of outstanding assets and liability,					

verification, meaning objectives and process, valuation of assets and liabilities, Distinction between verification and valuation	
<b>MODULE – 3: DEPRECIATION (9)</b>	
Depreciation and reserves, meaning, Auditor's duty with regard to depreciation, Reserves and provisions, Distinguish reserves and provision, Depreciation of wasting Assets	
<b>MODULE – 4: AUDITORS (9)</b>	
Appointment of auditors, appointment of first auditor, appointment by central government, filling of casual vacancy, Appointment by special resolution, Re-appointment and compulsory re-appointment, ceiling on the number of Auditor ship, Removal of auditor, Remuneration, auditors lien, qualification and disqualification, Duties of the company auditor, Rights and powers of auditors, different classes of auditors, Audit Report, Preparation and Presentation.	
<b>MODULE – 5: ERP SYSTEM (9)</b>	
EDP audit, meaning, Division of auditing in EDP environment, Impact of computerization on audit approach, online computer system audit, Types of online computer systems, audit around with the computers, procedure of audit under EDP system	
<b>TEXT BOOKS</b>	
1	Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2	Auditing, Principles and practice – Ravinder Kumar and virender Sharma, Eastern economy edition.
<b>REFERENCE BOOKS</b>	
1	Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.
2	Practical Auditing – B.N. Tandon Sultan Chand and Co.,
<b>SUGGESTED READING</b>	
1	<a href="http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8.pdf">http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8.pdf</a>
2	<a href="https://www.docsity.com/en/subjects/cost-accounting/">https://www.docsity.com/en/subjects/cost-accounting/</a>
<b>E BOOK</b>	
1	<a href="https://archive.org/details/practicalauditin031445mbp">https://archive.org/details/practicalauditin031445mbp</a>
2	<a href="http://raakasc.edu.in/wp-content/uploads/tcf/ug/bcom/3rd-year/UCM-52-Practical-Auditing.pdf">http://raakasc.edu.in/wp-content/uploads/tcf/ug/bcom/3rd-year/UCM-52-Practical-Auditing.pdf</a>
<b>MOOC</b>	
<a href="https://www.edx.org/course/accounting-and-finance">https://www.edx.org/course/accounting-and-finance</a>	

COURSE TITLE		MANAGEMENT ACCOUNTING			CREDITS	3
COURSE CODE		COB2303	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA		40%			ESE:	60%
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Understanding the concept of management accounting, and analysing the difference between financial accounting and management accounting					4,5,6
2.	Understanding the financial statements, and analysing the financial statements to know the financial position of a company with respect to solvency and profitability					4,5,6
3.	Understanding the concept of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.					4,5,6
4.	Understanding the funds flow and cash flow of the company and analysing to control the flow of cash and also use of budgetary control for effective means of control of funds.					4,5,6
5.	Understanding the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.					4,5,6
<b>PREREQUISITES:</b> Thorough understanding of final accounts, cost concepts and the concepts in management accounting						
<b>MODULE – 1: INTRODUCTION</b>						<b>(9)</b>
Management Accounting – Meaning, Scope, Importance And Limitations Management Accounting Vs. Cost Accounting. Management Accounting Vs. Financial Accounting						
<b>MODULE – 2: FINANCIAL STATEMENTS</b>						<b>(9)</b>
Analysis And Interpretation Of Financial Statements – Nature, Objectives, Tools – Methods – Comparative Statements, Common Size Statement And Trend Analysis						
<b>MODULE – 3: RATIO ANALYSIS</b>						<b>(9)</b>
Ratio Analysis – Interpretation, Benefits And Limitations - Classification Of Ratios – Liquidity, Profitability, Turnover, Capital Structure And Leverage						
<b>MODULE – 4: FUNDS AND CASH FLOW &amp; BUDGETARY CONTROL</b>						<b>(9)</b>
Funds Flow And Cash Flow Statements, Budgets And Budgetary Control, Meaning, Objectives, Merits And Demerits, Types Of Budgets, Production, Cash And Flexible Budgets.						
<b>MODULE – 5: MARGINAL COSTING</b>						<b>(9)</b>
Marginal Costing (Excluding Decision Making) Absorption Costing And Marginal Costing – Cvp Analysis						
<b>TEXT BOOKS</b>						
1	Sn Maheswari, Management Accounting - Sultan Chand & Sons.					
2	Rsn Pillai & Bagavati, Management Accounting - S Chand & Co Ltd - New Delhi					
<b>SUGGESTED READING</b>						
1	Horngren Sunderu Stratton, Introduction To Management Accounting - Pearson Education.					
2	T. S. Reddy And Hari Prasad Reddy - Management Accounting, Margham Publication					



E BOOKS	
1	<a href="https://www.docsity.com/en/subjects/cost-accounting/">https://www.docsity.com/en/subjects/cost-accounting/</a>
2	<a href="http://nptel.ac.in/courses/110101004/17">http://nptel.ac.in/courses/110101004/17</a>
MOOC	
<a href="https://www.coursera.org/learn/core-concepts-of-accounting">https://www.coursera.org/learn/core-concepts-of-accounting</a>	

COURSE TITLE	FINANCIAL MANAGEMENT			CREDITS	3
COURSE CODE	COB2304	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the Financial Management background and its scope and objectives.				2
2.	Knowledge about the Capital structure and Leverage systems				2
3.	Understanding the working of cost of capital.				2
4.	Understanding the Dividend policies.				2
5.	Analysing the working capital and its problems				2,5
<b>Prerequisites:</b> Basic introduction on the Financial statements and accounts					
<b>MODULE – 1: INTRODUCTION</b>					<b>(9)</b>
Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.					
<b>MODULE – 2: CAPITAL STRUCTURE</b>					<b>(9)</b>
Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.					
<b>MODULE – 3: COST OF CAPITAL</b>					<b>(9)</b>
Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)					
<b>MODULE – 4: DIVIDEND POLICIES</b>					<b>(9)</b>
Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment –Various Dividend Models (Walter’s Gordon’s – M.M. Hypothesis)					
<b>MODULE – 5: WORKING CAPITAL</b>					<b>(9)</b>
Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements.					
TEXT BOOKS					
1	Financial Management – Dr.Murthy – Margham Publications				
2	Financial Management – Prasanna Chandra				
3	Financial Management – S.N. Maheswari				
REFERENCE BOOKS					
1	Financial Management - I.M. Pandey – 11e – Vikas Publishing				
2	Financial Management – Khan and Jain – 7e – McGraw Hill				
SUGGESTED READING					

1	<a href="http://highered.mheducation.com/sites/0073530123/student_view0/index.html">http://highered.mheducation.com/sites/0073530123/student_view0/index.html</a>
2	<a href="http://www.saylor.org/books">http://www.saylor.org/books</a>
<b>E BOOK</b>	
1	<a href="https://www.docsity.com/en/subjects/cost-accounting/">https://www.docsity.com/en/subjects/cost-accounting/</a>
2	<a href="http://nptel.ac.in/courses/110101004/17">http://nptel.ac.in/courses/110101004/17</a>
<b>MOOC</b>	
<a href="https://www.coursera.org/learn/core-concepts-of-accounting">https://www.coursera.org/learn/core-concepts-of-accounting</a>	

COURSE TITLE	BUSINESS ANALYTICS			CREDITS	3
COURSE CODE	BAB2305	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understand the concept of hypothesis testing and various tests used to test the hypothesis				2
2.	Understand the relationship between variables and forecasting techniques				2,5
3.	Understand the various optimization techniques				2,5
4.	Understand the concept of six sigma and its uses in problem solving				2,7
5.	Understand the advanced concepts in finance				2,5
<b>Prerequisites:</b> Basic knowledge in Statistics					
<b>MODULE – 1: BUSINESS STATISTICS</b>					<b>(9)</b>
Collection of live data – Hypothesis testing – Null and alternate hypothesis – Types of errors – Chi-square test – t-test – Non-parametric Chi-square test – ANOVA					
<b>MODULE – 2: PREDICTIVE ANALYTICS</b>					<b>(9)</b>
Simple Linear regression – Multiple Linear regression – Forecasting – Moving average, Trend, Cyclical and Seasonality components					
<b>MODULE – 3: OPTIMIZATION ANALYTICS</b>					<b>(9)</b>
Introduction to Operations Research – Linear Programming – formulating decision problems using linear programming – Sensitivity analysis					
<b>MODULE – 4: STOCHASTIC MODELS</b>					<b>(9)</b>
Six Sigma as a problem solving methodology – DMAIC – DMADV methodology – QFD – Quality Function Deployment – Statistical process control					
<b>MODULE – 5: ANALYTICS IN FINANCE</b>					<b>(9)</b>
Discounted Cash Flows – Profitability Analysis – Asset performance: Sharpe Ratio, Calmar ratio, Value at Risk, Pricing options and Black-Scholes formula					
<b>TEXT BOOKS</b>					
1.	Srivastava, Statistics for Management, Tata McGraw Hill, 2010				
2.	Wichern, Applied Multivariate Statistical Analysis, PHI Learning 2010				
<b>REFERENCE BOOKS</b>					

1.	Sarma, 'Statistics made simple-do it yourself on PC', PHI Learning 2010
<b>SUGGESTED READING</b>	
1	<a href="http://www.ats.ucla.edu">www.ats.ucla.edu</a>
2	<a href="http://www.uq.edu.au">www.uq.edu.au</a>
<b>E BOOK</b>	
1	<a href="http://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf">http://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf</a>
2	<a href="https://www.datameer.com/pdf/big-data-analytics-ebook.pdf?mkt_tok">https://www.datameer.com/pdf/big-data-analytics-ebook.pdf?mkt_tok</a>
<b>MOOC</b>	
<a href="https://www.coursera.org/specializations/business-analytics">https://www.coursera.org/specializations/business-analytics</a>	

COURSE TITLE		VALUE EDUCATION			CREDITS	0
COURSE CODE	COA2301	COURSE CATEGORY	CF	L-T-P-S	1:0:0:0	
CIA					ESE	
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Understanding the basic concept of values and value system and importance of body, soul and intellectual level					2
2.	Applying the concept of values and importance of self esteem and punctuality					2
3.	Understanding human rights and universal declaration of human rights					2
4.	Understanding the importance of environment and ecological balance					2
5.	Understanding the social evils and analyzing the effects of social evils in personal life					2
<b>Prerequisites:</b> Basic knowledge on concepts of values, ethics and environment						
<b>MODULE – 1: INTRODUCTION</b>						<b>(3)</b>
Value education-its purpose and significance in the present world – Value system – The role of culture and civilization-Holistic living – Balancing the outer and inner – Body, Mind and Intellectual level- Duties and responsibilities.						
<b>MODULE – 2: VALUES OF LIFE</b>						<b>(3)</b>
Salient values for life- Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity,and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills- Interpersonal and Intra personal relationship – Team work – Positive and creative thinking						
<b>MODULE – 3: HUMAN RIGHTS</b>						<b>(3)</b>
Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.						
<b>MODULE – 4: ENVIRONMENT</b>						<b>(3)</b>

Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.	
<b>MODULE – 5: SOCIAL EVILS (3)</b>	
Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women How to tackle them	
<b>TEXT BOOKS</b>	
1.	M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003
<b>REFERENCE BOOKS</b>	
1.	For Life, For the future : Reserves and Remains – UNESCO Publication
<b>ONLINE SOURCES</b>	
1	<a href="https://www.bharathuniv.ac.in/colleges1/downloads/courseware_eee/Notes/sem6/SEM%20VI%20BSS%20601%20VALUE%20EDUCATION%20&amp;%20PROFESSIONAL%20ETHICS.pdf">https://www.bharathuniv.ac.in/colleges1/downloads/courseware_eee/Notes/sem6/SEM%20VI%20BSS%20601%20VALUE%20EDUCATION%20&amp;%20PROFESSIONAL%20ETHICS.pdf</a>
2	<a href="https://www.ugc.ac.in/oldpdf/xplanpdf/humanrights.pdf">https://www.ugc.ac.in/oldpdf/xplanpdf/humanrights.pdf</a>

## SEMESTER – VI

COURSE TITLE		COST ACCOUNTING - II			CREDITS	4
COURSE CODE	COB2316	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0	
CIA	40%			ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES					PO
1.	Applying the principles of costing for preparing tenders, quotations, job costing and batch costing					4
2.	Understanding the concept of contract and applying the costing concepts to calculate the profit or loss from contract costing					4
3.	Understanding the concept of process and flow of accounts from one process to another and applying the concept to find out the profit or loss					5
4.	Applying the cost concepts for operating costing in transport, power supply and cinema theatre and finding out the profit or loss					4,6
5.	Applying the concept of marginal costing and taking various managerial decisions.					4,6
<b>Prerequisites:</b> Thorough understanding of final accounts, cost concepts and difference between the various costs.						
<b>MODULE – 1: METHODS OF COSTING</b>						<b>(12)</b>
Cost, Costing, Cost Accounting and Cost Accountancy-Objectives-Methods Of Costing-Unit Costing- Preparation Of Quotation Presentation In Tenders-Features Of Job Costing-Batch Costing-EOQ-Detailed Cost Sheet Presentation						
<b>MODULE – 2: CONTRACT COSTING</b>						<b>(12)</b>
Contract A/C, Contractee A/C, Treatment Of WIP, Works Certified And Done But Not Certified, Retention Money-Notional Profit, P&L A/C And Balance Sheet-Cost+ Contracts						
<b>MODULE – 3: PROCESS COSTING</b>						<b>(12)</b>
Features of Process Costing-Distinction between Process And Job Costing-Costing Procedure-Normal And Abnormal Process Losses & Gains-Inter Process Profits-Equivalent Production-Joint And By Products						
<b>MODULE – 4: OPERATING COSTING</b>						<b>(12)</b>
Operating and Operation Costing-Services Costing-Transport, Electricity Generation, Cinema and Event House, Hospital, Hospitality, Canteen, BPO, LPO & KPO Costing.						
<b>MODULE – 5: MARGINAL COSTING</b>						<b>(12)</b>
Marginal Costing And Absorption Costing-CVP Analysis-BEP, PVR And Contribution-Importance Of Break Even Chart & Profit Volume Graph-Profit Planning-Summary Of Formulae-Decision Making, Key Factor, Production Constraints, Optimum Sales Mix, Make Or Buy Decisions, Shut Down Or Continue Production-Introduction To Budgetary Control, Standard Costing & Variances Analysis.						
<b>TEXT BOOKS</b>						
1.	Jain S.P. and Narang K.L. – Cost Accounting.					
2.	Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.					

3.	T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
<b>REFERENCE BOOKS</b>	
1	N.K. Prasad and V.K. Prasad – Cost Accounting.
2	Saxena and Vashist – Cost Accounting
3	Hansen / Mowen – Cost Management Accounting and Control.
<b>COURSE OUTCOMES</b>	
1	<a href="http://nptel.ac.in/courses/110101004/17">http://nptel.ac.in/courses/110101004/17</a>
2	<a href="https://www.docsity.com/en/subjects/cost-accounting/">https://www.docsity.com/en/subjects/cost-accounting/</a>
<b>E BOOK</b>	
1	<a href="http://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Accounting/managerial-and-cost-accounting.pdf">http://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Accounting/managerial-and-cost-accounting.pdf</a>
2	<a href="http://www.pearson.com.au/products/H-J-Horngren-Charles-T-et-al/H-J-Horngren-Charles-T-Et-Al/Cost-Accounting-A-Managerial-Emphasis-eBook">http://www.pearson.com.au/products/H-J-Horngren-Charles-T-et-al/H-J-Horngren-Charles-T-Et-Al/Cost-Accounting-A-Managerial-Emphasis-eBook</a>
<b>MOOC</b>	
<a href="https://www.coursera.org/learn/core-concepts-of-accounting">https://www.coursera.org/learn/core-concepts-of-accounting</a>	

COURSE TITLE		STRATEGIC FINANCIAL MANAGEMENT		CREDITS	3	
COURSE CODE:		COB2317	COURSE CATEGORY	PC	L-T-P-S	3:0:0:0
CIA:		40%		ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES				PO	
1.	Applying the principles of costing for preparing tenders, quotations, job costing and batch costing				4	
2.	Understanding the concept of contract and applying the costing concepts to calculate the profit or loss from contract costing				4	
3.	Understanding the concept of process and flow of accounts from one process to another and applying the concept to find out the profit or loss				5	
4.	Applying the cost concepts for operating costing in transport, power supply and cinema theatre and finding out the profit or loss				4,6	
5.	Applying the concept of marginal costing and taking various managerial decisions.				4,6	
<b>Prerequisites:</b> Thorough understanding of final accounts, cost concepts and difference between the various costs.						
<b>MODULE – 1: INTRODUCTION TO FINANCIAL POLICY AND STRATEGIC PLANNING</b>					<b>(12)</b>	
Financial Policy and Strategic Planning –Strategic Planning Process – Objectives and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modeling – Uses and Limitations of Financial Modeling – Applications of Financial Models – Types of Financial Models - Process of Financial Model Development						
<b>MODULE – 2: INVESTMENT DECISIONS UNDER RISK AND CERTAINTY</b>					<b>(12)</b>	
Investments Decisions under Risk and Uncertainty – Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments						
<b>MODULE – 3: FINANCIAL RESTRUCTURING</b>					<b>(12)</b>	
Expansion and Financial Restructuring – Corporate Restructuring - Mergers and Amalgamations – reasons for Merger, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – Privatisation – Dynamics of Restructuring – Buy Back of Shares – Leveraged Buy-outs (LBOs) – Divestiture – Demergers						
<b>MODULE – 4: LEASING</b>					<b>(12)</b>	
Leasing – Importance, Types, Tax Considerations, and Accounting Considerations – Evaluation of Lease from the point of view of Lessor and Lessee – Lease versus Buy Decision – Venture Capital – Concept and Developments in India – Process and Methods of Financing – Fiscal Incentives						
<b>MODULE – 5: FINANCING STRATEGY</b>					<b>(12)</b>	
Financing Strategy - Innovative Sources of Finance – Asset Backed Securities - Hybrid Securities namely Convertible and Non-Convertible Debentures, Deep Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper						

TEXT BOOKS	
1.	Rajni Sofat & Preeti Hiro, STRATEGIC FINANCIAL MANAGEMENT, PHI, Delhi, 2011.
REFERENCE BOOKS	
1.	Weaver & Weston, STRATEGIC CORPORATE FINANCE, Cengage Learning, Delhi, 2001
2.	Chandra, Prasanna, FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi. 2007
SUGGESTED READING	
1.	<a href="http://www.icaiknowledgegateway.org/littledms/folder1/initial-pages-sm-5.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/initial-pages-sm-5.pdf</a>
E BOOK	
1.	<a href="http://lib.mdp.ac.id/ebook/Karya%20Umum/Karya%20Umum-Strategic%20Financial%20Management.pdf">http://lib.mdp.ac.id/ebook/Karya%20Umum/Karya%20Umum-Strategic%20Financial%20Management.pdf</a>
2.	<a href="https://bookboon.com/en/strategic-financial-management-ebook">https://bookboon.com/en/strategic-financial-management-ebook</a>
MOOC	
<a href="https://www.mooc-list.com/course/financial-accounting-advanced-topics-coursera">https://www.mooc-list.com/course/financial-accounting-advanced-topics-coursera</a>	

COURSE TITLE	INVESTMENT MANAGEMENT {COMMON TO BCOM,BCOM(BM), BBA}			CREDITS	4
COURSE CODE	COB2318	COURSE CATEGORY	PC	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Understanding the concept of investments, its features and various instruments in money market and capital markets				5,6
2.	Understanding the concepts of securities market, the importance of primary market for raising the capital and the importance of secondary market for securities exchange				5,6
3.	Understanding the concept of risk and return and applying the concept to find out the risk factors and purchasing and selling of securities				5,6
4.	Applying the concept for valuation of securities and finding out the values for purchase and sale of shares and debentures				5,6
5.	Applying the concept of fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading the share market.				5,6
<b>Prerequisites:</b> Thorough understanding of the concept of shares, their rights, and their features					
<b>MODULE – 1: INTRODUCTION TO INVESTMENT</b>					<b>(12)</b>
Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments, Derivatives					



<b>MODULE – 2: SECURITIES MARKET</b>	<b>(12)</b>
Securities Market: Primary Market - Factors to be considered to enter the primary market, Modes of raising funds, Secondary Market- Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement Procedures, Leading Stock Exchanges in India. Stock Market Indicators- Types of stock market Indices, Indices of Indian Stock Exchanges.	
<b>MODULE – 3: RISK &amp; RETURN</b>	<b>(12)</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return	
<b>MODULE – 4: VALUATION OF SECURITIES</b>	<b>(12)</b>
Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration. Preference Shares- Concept, Features, Yields, Equity shares- Concept, Valuation, Dividend Valuation models	
<b>MODULE – 5: FUNDAMENTAL ANALYSIS</b>	<b>(12)</b>
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis .Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
<b>TEXT &amp; REFERENCE BOOKS</b>	
1. Preeti Singh “Investment Management. 2. Punithavathy Pandian, “Security Analysis”	
<b>ONLINE SOURCES</b>	
1. V. A. Avadhani “Studies in Indian Financial System” 2. M. Gordon “The Investment financing and valuation of corporation” 3. V.K. Bhalla “Investment Management	
<b>ONLINE SOURCES</b>	
1. <a href="http://nptel.ac.in/courses/110105036/">http://nptel.ac.in/courses/110105036/</a> 2. <a href="http://164.100.133.129:81/econtent/Uploads/Security_Analysis_&amp;_Portfolio_Management.pdf">http://164.100.133.129:81/econtent/Uploads/Security_Analysis_&amp;_Portfolio_Management.pdf</a>	

COURSE TITLE		PROJECT WORK		CREDITS	4										
COURSE CODE	COB2341	COURSE CATEGORY	PC	L-T-P-S	0:0:8:0										
CIA	80%			ESE:	20%										
LEARNING LEVEL															
CO	COURSE OUTCOMES				PO										
1.	Understanding the concept the projects, applying the various concepts learned in the previous chapters and preparing a report based on the project undergone				7										
<b>Prerequisites:</b> Research Methods															
<b>MODULE – 1: INTRODUCTION</b>					<b>1 month</b>										
<p>The main focus of the Project should be on the chosen area of Specialization such as General Management /Retail Management / Human Resource Management / Marketing Management / Financial Services Management for BBA.</p> <p>The project work may be carried out by identifying research / application problem in any one of the business / manufacturing / service organizations that suits the chosen area of the specialization</p> <p><b>Major Types of Project</b></p> <p>The project to be undertaken may be of various types:</p> <p>☐ <b>Exploratory type</b> The Students to explore the possible causes of a phenomena or status</p> <p>☐ <b>Descriptive</b> – to support or disprove existing facts with quantitative data</p> <p>☐ <b>Survey type</b> - includes designing questionnaire for collection of data through field study, collecting data from target respondents, processing and analyzing the data and arriving at conclusions</p> <p>☐ <b>Experimental study</b> - Conduct of experiments to find the cause and effect relations between experimental variables and dependent variables e.g. Impact of training programme on performance, impact of advertisements on sales</p> <p>☐ <b>Desk research based on secondary data</b> - Making use of published data, analyzing and interpreting such data and arriving at meaningful conclusions.</p> <p><b>Project evaluation</b></p> <p>For Project work, the assessment will be done on a continuous basis as follows:</p> <table border="1" data-bbox="548 1390 1068 1591"> <thead> <tr> <th>Review / Exam</th> <th>Weightage</th> </tr> </thead> <tbody> <tr> <td>First Review</td> <td>10%</td> </tr> <tr> <td>Second Review</td> <td>20%</td> </tr> <tr> <td>Third Review</td> <td>20%</td> </tr> <tr> <td>End - semester Exam</td> <td>50%</td> </tr> </tbody> </table> <p>For end – semester exam, the student will submit a Project Report in a format specified by the Director (Academic). The first three reviews will be conducted by a Committee constituted by the Head of the Department. The end – semester examination will be conducted by a Committee constituted by the Registrar / Controller of examination. This will include an external expert.</p>						Review / Exam	Weightage	First Review	10%	Second Review	20%	Third Review	20%	End - semester Exam	50%
Review / Exam	Weightage														
First Review	10%														
Second Review	20%														
Third Review	20%														
End - semester Exam	50%														

## LIST OF DEPARTMENTAL ELECTIVES

COURSE TITLE	INCOME TAX LAW – I {COMMON TO BCOM, BCOM(BM),BBA}			CREDITS	4
COURSE CODE	COC2351	COURSE CATEGORY	DE	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Demonstrate a critical understanding the residential status and the citizenship and its implication on the taxability the various persons				4,7
2.	Analyzing the various provisions and calculating the taxable salary income of an individual on a real time basis.				4,7
3.	Using the guidelines provided to calculate the various rental values and thereby income from house property				4,7
4.	Thorough knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business				4,7
5.	Knowledge on the assessment of the individual returns and the official proceedings				4,7
<b>Prerequisites: Basic Tax Structure in India,</b>					
<b>MODULE – 1: INCOME TAX ACT &amp; RESIDENTIAL STATUS</b>					<b>(12)</b>
Meaning and features of income, Important definitions under the Income Tax Act, Tax Rates of Individual Assessee, Residential status, Scope of total income, Capital and revenue, Incomes exempt from tax					
<b>MODULE – 2: INCOME FROM SALARIES</b>					<b>(12)</b>
Heads of income, Salaries, Allowances, Perquisites and their valuations, Deductions from salary, Gratuity, Pension, Commutation of pension, Leave Salary, Profits-in-lieu of salary, Provident funds, Deductions under section 80C.					
<b>MODULE – 3: INCOME FROM HOUSE PROPERTY</b>					<b>(12)</b>
Income from House property, Definition of annual value, Deductions from annual value, Computation of income under different circumstances.					
<b>MODULE – 4: PROFITS AND GAINS FROM BUSINESS OR PROFESSION</b>					<b>(12)</b>
Income from Business or Profession, Allowable and not allowable expenses, General deductions, Provisions relating to depreciation, deemed business profits, Undisclosed Income / Investments, compulsory maintenance of books of accounts, audit of accounts of certain persons, special provision for computing incomes on estimated basis, Computation of income from business or profession.					
<b>MODULE – 5: ASSESSMENT OF INDIVIDUALS</b>					<b>(12)</b>
Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage					

TEXT BOOKS
1. Students Guide to Income Tax – Dr. Vinod K. Singhanian, Taxman Publications Pvt. Ltd. 2. Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
REFERENCE BOOKS
1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers. 2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.
ONLINE SOURCES
1. <a href="http://incometaxindiaefiling.gov.in/home">http://incometaxindiaefiling.gov.in/home</a> 2. <a href="https://www.india.gov.in/official-website-income-tax-department">https://www.india.gov.in/official-website-income-tax-department</a>
E BOOK
<a href="https://www.amazon.in/Taxation-Law-Practice-Vol-I-ebook/dp/B00K7A74GQ">https://www.amazon.in/Taxation-Law-Practice-Vol-I-ebook/dp/B00K7A74GQ</a> <a href="https://www.icsi.edu/docs/webmodules/Publications/4.%20Tax%20Laws%20and%20Practice.pdf">https://www.icsi.edu/docs/webmodules/Publications/4.%20Tax%20Laws%20and%20Practice.pdf</a>
MOOC
<a href="https://sol.du.ac.in/course/view.php?id=62">https://sol.du.ac.in/course/view.php?id=62</a>

COURSE TITLE	INVENTORY MANAGEMENT {COMMON TO BCOM, BCOM(BM)}			CREDITS	4
COURSE CODE	COC2352	COURSE CATEGORY	DE	L-T-P-S:	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1	To understand the different types of inventory and its function based on demand				2,5
2	To understand the elimination of waste and effective use of inventory				2,5
3	To compare and describe the suitable model for the manufacturing concern				2,7
4	To study the best option whether to buy or make through analysing profitability statement and contribution				2,7
Prerequisites :Basic Concepts in inventory concepts and cost concepts					
MODULE 1: INTRODUCTION					(12)
Inventory Management: Inventory concept - Types of inventory, functions, use, dependent and independent demand - Objects and importance of inventory management.					
MODULE 2: INVENTORY CONTROL TECHNIQUES					(12)
Inventory Control Techniques: Inventory classification and its use in controlling inventory- setup time and Inventory control-safety stock determination –Elimination of waste and reduction of inventory level in service and manufacturing organizations					
MODULE 3: INVENTORY MODELS					(12)
Inventory models: Fixed order versus fixed interval systems-Inventory model for manufactured items-Economic Lot Size.					

<b>MODULE 4: MANAGERIAL DECISIONS</b>	<b>(12)</b>
Make or Buy decisions: Concept of outsourcing- Factors influencing make or buy decisions Trends in Make or Buy Decisions in core competency	
<b>MODULE 5: INVENTORY TECHNIQUES</b>	<b>(12)</b>
Material management in JIT inventory- Zero inventory concept-Evaluation of performance of Material function - Criteria and Method of evaluation	
<b>TEXT BOOKS</b>	
1.J R Tony Arnold, Stephen N Chapman, Introduction to Materials Management – Prentice Hall 2.A R Palit, Materials Management	
<b>REFERENCE BOOKS</b>	
1.Max Muller, AMACOM, Essentials of Inventory management, American Management Association 2.Richard J Tersine, Principles of Inventory and Materials Management, Prentice Hall	
<b>ONLINE SOURCES</b>	
1. <a href="https://ocw.mit.edu/courses/engineering-systems-division/esd-260j-logistics-systems-fall-2006/lecture-notes/lect15.pdf">https://ocw.mit.edu/courses/engineering-systems-division/esd-260j-logistics-systems-fall-2006/lecture-notes/lect15.pdf</a> 2. <a href="https://sol.du.ac.in/mod/book/view.php?id=829&amp;chapterid=495">https://sol.du.ac.in/mod/book/view.php?id=829&amp;chapterid=495</a>	
<b>E BOOK</b>	
<a href="http://www.freestylesolutions.com/wp-content/uploads/2015/02/freestyle-solutions-inventory-management-for-online-retailers-ebook.pdf">http://www.freestylesolutions.com/wp-content/uploads/2015/02/freestyle-solutions-inventory-management-for-online-retailers-ebook.pdf</a> <a href="https://www.pdfdrive.net/best-practice-inventory-management-e2388641.html">https://www.pdfdrive.net/best-practice-inventory-management-e2388641.html</a>	
<b>MOOC</b>	
<a href="https://alison.com/course/inventory-management-using-inventory-models">https://alison.com/course/inventory-management-using-inventory-models</a>	

COURSE TITLE		WORKING CAPITAL MANAGEMENT		CREDITS	4	
COURSE CODE:		COC2353	COURSE CATEGORY	DE	L-T-P-S	3:0:0:0
CIA:		40%		ESE	60%	
LEARNING LEVEL						
CO	COURSE OUTCOMES				PO	
1.	Understanding the importance of working capital and its components and working capital life cycle				5	
2.	Understanding the different approaches for working capital and committees recommendations on working capital finance				5	
3.	Understanding the concept of cash and determining optimum cash balance				5	
4.	Understanding the concept of receivables management, and the related aspects				5	
<b>Prerequisites:</b>						
<b>MODULE – 1: WORKING CAPITAL</b>						<b>(12)</b>
Working capital – Meaning –Importance of Working Capital Management – Components of Working Capital – Factors influencing working capital requirements – Estimating working capital management – working capital life cycle – roles of finance manager in working capital						
<b>MODULE – 2: FINANCIAL CURRENT ASSETS</b>						<b>(12)</b>
Financing current assets – Different approach to financing current assets – conservative, aggressive and matching approach – sources of working capital – Committees on working capital finance						
<b>MODULE – 3: CASH MANAGEMENT</b>						<b>(12)</b>
Cash Management – Importance – Factors influencing cash balance – determining optimum cash balance – cash budgeting – controlling and monitoring collection and disbursements						
<b>MODULE – 4: RECEIVABLES MANAGEMENT</b>						<b>(12)</b>
Receivables management – credit policy and variables –credit standards – credit period – cash discount – collection efforts – credit evaluation – control of variables						
<b>MODULE – 5: INVENTORY MANAGEMENT</b>						<b>(12)</b>
Inventory management – need for inventories – importance of its management – techniques of managing inventory – EOQ, Stock levels						
<b>TEXT BOOKS</b>						
1	Hrishkes Battacharya, Working Capital Management Strategies and Techniques, PHI					
<b>REFERENCE BOOKS</b>						
1.	Joshi R N, Cash Management, New Age Publications					
<b>SUGGESYED READING</b>						
1.	<a href="http://www.icaiknowledgegateway.org/littledms/folder1/chapter-7-management-of-working-capital.pdf">http://www.icaiknowledgegateway.org/littledms/folder1/chapter-7-management-of-working-capital.pdf</a>					
<b>E BOOK</b>						
1	<a href="http://www.ymcaust.ac.in/mba/images/Study_Material/WORKING-CAPITAL-MANAGEMENT-by-DR.-Rachna.pdf">http://www.ymcaust.ac.in/mba/images/Study_Material/WORKING-CAPITAL-MANAGEMENT-by-DR.-Rachna.pdf</a>					
2	<a href="http://library1.ue-varna.bg:7480/ft/KNG/R0033054.PDF">http://library1.ue-varna.bg:7480/ft/KNG/R0033054.PDF</a>					
<b>MOOC</b>						
<a href="https://onlinecourses.nptel.ac.in/noc18_mg40/preview">https://onlinecourses.nptel.ac.in/noc18_mg40/preview</a>						

COURSE TITLE		INCOME TAX LAW – II {COMMON TO BCOM, BCOM(BM), BBA}		CREDITS	4
COURSE CODE	COC2366	COURSE CATEGORY	DE	L-T-P-S	3:1:0:0
CIA	40%			ESE	60%
LEARNING LEVEL					
CO	COURSE OUTCOMES				PO
1.	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains				2,7
2.	Analyzing the various provisions and calculating the Income from other sources.				2,7
3.	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses				2,7
4.	Thorough knowledge on the provisions regarding deductions u/s 80				2,7
5.	Knowledge on the assessment of the individual returns and the official proceedings				2,7
<b>Prerequisites: Basic Tax Structure in India,</b>					
<b>MODULE – 1: CAPITAL GAINS</b>					<b>(9L+3T)</b>
Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains					
<b>MODULE – 2: INCOME FROM OTHER SOURCES</b>					<b>(9L+3T)</b>
Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.					
<b>MODULE – 3: CLUBBING OF INCOME</b>					<b>(9L+3T)</b>
Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.					
<b>MODULE – 4: DEDUCTIONS FROM GROSS TOTAL INCOME</b>					<b>(9L+3T)</b>
Permissible deductions from gross total income – Sec. 80C, 80CCC, 80CCCD, 80DD, 80DDB, 80E, 80G,80GG,80GGA, 80QQB, 80RRB, 80U - Assessment of Individual (Covering Capital gains, Income from other sources including the above mentioned deductions – Computation of Tax).					
<b>MODULE – 5: INCOME TAX AUTHORITIES</b>					<b>(9L+3T)</b>
Income Tax Authorities – Powers of the central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers – Assessment Procedures – Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Re assessment) - Advance payment of Tax – Meaning and Due dates – Deduction of Tax at source – Meaning					
<b>TEXT BOOKS</b>					
1. Students Guide to Income Tax – Dr. Vinod K. Singhanian, Taxman Publications Pvt. Ltd. 2. Income Tax Law & Accounts, Dr. Mehrotra&Goyal SahityaBhavan Publications.					
<b>REFERENCE BOOKS</b>					
1. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers. 2. Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications					

<b>ONLINE SOURCES</b>
1. <a href="http://incometaxindiaefiling.gov.in/home">http://incometaxindiaefiling.gov.in/home</a> 2. <a href="https://www.india.gov.in/official-website-income-tax-department">https://www.india.gov.in/official-website-income-tax-department</a>
<b>E BOOK</b>
<a href="https://www.amazon.in/Taxation-Law-Practice-Vol-I-ebook/dp/B00K7A74GQ">https://www.amazon.in/Taxation-Law-Practice-Vol-I-ebook/dp/B00K7A74GQ</a> <a href="https://www.icsi.edu/docs/webmodules/Publications/4.%20Tax%20Laws%20and%20Practice.pdf">https://www.icsi.edu/docs/webmodules/Publications/4.%20Tax%20Laws%20and%20Practice.pdf</a>
<b>MOOC</b>
<a href="https://sol.du.ac.in/course/view.php?id=62">https://sol.du.ac.in/course/view.php?id=62</a>

COURSE TITLE		DERIVATIVES {COMMON TO BCOM, BCOM(BM),BBA}			CREDITS	4	
COURSE CODE		COC2367	COURSE CATEGORY		DE	L-T-P-S	3:1:0:0
CIA		40%			ESE:	60%	
LEARNING LEVEL							
CO	COURSE OUTCOMES					PO	
1.	Demonstrate an understanding of various derivative products					2	
2.	Understanding the Futures market					2	
3.	Understanding the options market					2	
4.	Analyzing the various strategies applicable in options market					2	
5.	Understanding the swaps market					2	
<b>Prerequisites: SAPM</b>							
<b>MODULE – 1: INTRODUCTION</b>						<b>(12)</b>	
Introduction – Development and growth of derivative markets – Types of Derivatives – uses of Derivatives – Type of Players							
<b>MODULE – 2: FUTURES</b>						<b>(12)</b>	
Structure of Forward and Futures market – Mechanics of Futures Market – Pricing of Futures contract – Hedging Strategies							
<b>MODULE – 3: OPTIONS</b>						<b>(12)</b>	
Differences – Futures and Options – Structure of Options Market – Option pricing and Option pricing models – Binomial and Black scholes							
<b>MODULE – 4: STRATEGIES</b>						<b>(12)</b>	
Option Strategies – Trading with options – Hedging with options – Currency options							
<b>MODULE – 5: SWAPS</b>						<b>(12)</b>	
Concept and Nature of swaps – Features – Types							
<b>TEXT BOOKS</b>							
1. Financial Derivatives and Risk Management, OP Agarwal, HPH 2. Commodities and Financial Derivatives, Kevin, PHI							



<b>REFERENCE BOOKS</b>
<ol style="list-style-type: none"><li>1. Fundamentals of Financial Derivatives, Swain.P.K, HPH</li><li>2. Fundamentals of Futures and Options, John C Hull : Pearson Education</li><li>3. Financial Derivatives, Mishra: Excel.</li></ol>
<b>ONLINE SOURCES</b>
<p><a href="http://www.csie.nuk.edu.tw/~ayen/teach/cal/cal-note02.pdf">http://www.csie.nuk.edu.tw/~ayen/teach/cal/cal-note02.pdf</a> <a href="http://crectirupati.com/sites/default/files/lecture_notes/FD-notes.pdf">http://crectirupati.com/sites/default/files/lecture_notes/FD-notes.pdf</a></p>
<b>E BOOK</b>
<p><a href="https://www.nseindia.com/content/press/faqfo.pdf">https://www.nseindia.com/content/press/faqfo.pdf</a> <a href="https://www.imf.org/external/bopage/pdf/98-1-20.pdf">https://www.imf.org/external/bopage/pdf/98-1-20.pdf</a></p>
<b>MOOC</b>
<p><a href="https://www.class-central.com/tag/financial%20derivatives">https://www.class-central.com/tag/financial%20derivatives</a></p>