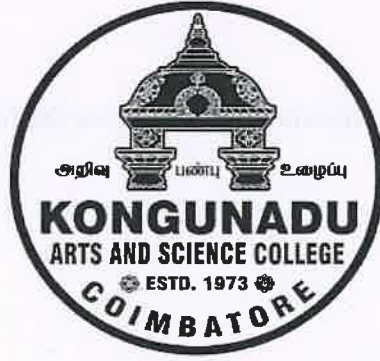


**KONGUNADU ARTS AND SCIENCE COLLEGE**

**(Autonomous)**

**Coimbatore – 641 029**



**DEPARTMENT OF COMMERCE (UG)**

**Curriculum and Scheme of Examinations (CBCS)**

**(2026 – 2027 onwards)**

## **DEPARTMENT OF B COM**

### **Vision**

To develop a world class center for the best education with the purpose of providing job opportunities and pave the way to higher studies.

### **Mission**

To aspire and strive for excellence in education by developing the Intellectual and potential learners for the welfare of the society.

## **PROGRAMME OUTCOMES (PO)**

- ❖ PO1: Inculcated ample of knowledge and technical skills among the students in the domain of Commerce.
- ❖ PO2: Augmented the leadership qualities of the students and to make them understand and participate in the contemporary business world.
- ❖ PO3: Prepared the students for further studies and allow them to achieve the utmost level of triumph in their career.
- ❖ PO4: Creation of ability towards managing the accounts and assisting the auditing activities of a company.
- ❖ PO5: Amplified the ethical and young entrepreneur that is present within the students.
- ❖ PO6: Encouraged the students to participate in professional courses like CA, CMA, and ACS etc.
- ❖ PO7: Magnified the intellectual quotient and emotional quotient of the students in order to broaden up their employment opportunities.
- ❖ PO8: Emphasized the expectations of the social groups, institutions, organisations, industries etc from the students.

## **PROGRAMME SPECIFIC OUTCOMES (PSO)**

- ❖ PSO1: Recognizing and understanding ethical issues related to the accounting profession; prepare financial statements in accordance with general accepted accounting principles and for effective financial management.
- ❖ PSO2: Applying auditing skills, critical thinking and problem solving skills related to taxation of individuals, flow-through entities, and corporations and to recognize potential opportunities for the savings and tax planning.
- ❖ PSO3: Students will possess knowledge in the concepts of economics and understanding of substantive and procedural law.
- ❖ PSO4: Boost up knowledge in modern marketing, business communication, management of human resource and stimulate global business through effective entrepreneurial skills.
- ❖ PSO5: Pursue practical knowledge in the chosen field of computer, tally and communication.

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

COIMBATORE – 641 029

Programme Name: BCOM

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2026-2027)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	26TML101	Language I@	6	25	75	100	3	3
	II	26ENG101	English –I	6	25	75	100	3	3
	III	26UCM101	Core Paper 1 –Financial Accounting I	5	25	75	100	3	5
	III	26UCM102	Core Paper 2 - Business Organization and Management	5	25	75	100	3	4
	III	26UCM1A1	Allied Paper 1–Business Economics	6	25	75	100	3	5
	IV	26EVS101	Environmental Studies **	2	-	50	50	3	2
			Total	30	-	-	550	-	
II	I	26TML202	Language II@	6	25	75	100	3	3
	II	26ENG202	English –II	6	25	75	100	3	3
	III	26UCM203	Core Paper 3 - Financial Accounting II	5	25	75	100	3	4
	III	26UCM204	Core Paper 4 –Principles of Marketing	5	25	75	100	3	3
	III	26UCM2A2	Allied Paper 2– Enterprise Information System	6	25	75	100	3	5
	IV	26VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
			Total	30	-	-	550	-	
III	I	26TML303	Language III@	6	25	75	100	3	3
	II	26ENG303	English –III	6	25	75	100	3	3
	III	26UCM305	Core Paper 5 – Corporate Accounting-I	5	25	75	100	3	4
	III	26UCM3CL	Core Practical 1–Computer Applications (MS- Office)- Practical-I	3	40	60	100	3	4
	III	26UCM3A3	Allied Paper 3–Business Mathematics	6	25	75	100	3	5
	IV	26UGC3S1	Skill Based subject 1- Basics of Cyber Security	2	100	-	100	3	3
	IV	26TBT301/ 26TAT301/ 26UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
			Total	30	-	-	675	-	

IV	I	26TML404	Language IV@	6	25	75	100	3	3
	II	26ENG404	English –IV	6	25	75	100	3	3
	III	26UCM406	Core Paper 6- Corporate Accounting-II	4	25	75	100	3	4
	III	26UCM407	Core Paper 7- Commercial Law and Company Law	4	25	75	100	3	4
	III	26UCM4A4	Allied Paper 4– Business Statistics	6	25	75	100	3	5
	IV	26UCM4SL	Skill Based subject 2- Computer Applications (Tally & Advanced Excel)-Practical–II	2	40	60	100	3	3
	IV	26TBT402/ 26TAT402/ 26UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
Total				30	-	-	675	-	
V	III	26UCM508	Core Paper 8– Income Tax Law and Practice	6	25	75	100	3	4
	III	26UCM509	Core Paper 9– Cost Accounting	6	25	75	100	3	4
	III	26UCM510	Core Paper 10 – Banking Theory Law and Practices	5	20	55	75	3	3
	III	26UCM511	Core Paper 11– Business Research Methods and Communication	5	25	75	75	3	3
	III	26UCM5E1	Major Elective Paper–1	5	25	75	100	3	5
	III	26UCM5OP	Principles of Insurance ##	1	25	-	25	2	1
	IV	-	Extra Departmental Course	2	100	-	100	3	3
	-	26UCM5IT	Internship Training ****	Grade					
Total				30	-	-	600	-	
VI	III	26UCM612	Core Paper12 -Management Accounting	6	25	75	100	3	4
	III	26UCM613	Core Paper13– Principles of Auditing	5	25	75	100	3	4
	III	26UCM614	Core Paper14– Entrepreneurial Development	5	25	75	100	3	3
	III	26UCM615	Core Paper15– Indirect Taxes	5	25	75	100	3	4
	III	26UCM6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	26UCM6Z1	Project and viva voce***	2 &&	20	80	100	-	5
	IV	26UBI6S3	Skill Based subject 3- Basics of Intellectual Property Right's	2	100	-	100	3	3
Total				30	-	-	700	-	
V	26NCC <sup>5</sup> / NSS/YRC /PYE/ECC/ RRC/ WEC101#	Coeurricular Activities*	-	50	-	50	-	1	
Grand Total				-	-	-	3800	-	140

**Note :**

CBCS – Choice Based Credit system, CIA– Continuous Internal Assessment,

ESE– End of Semester Examinations

§ For those students who opt NCC under Cocurricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

@ Hindi/Malayalam/ French/ Sanskrit – 26HIN/MLM/FRN/SAN101 - 404

\* - No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

\*\* - No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

\*\*\* Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

&& 2 hours allotted for project will not be allocated to staff work load.

\*\*\*\* The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the fourth semester during summer vacation and submit the report in the fifth semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

## One Credit Self-study Course

**Major Elective Papers** (2 papers are to be chosen from the following 6 papers)

1	Financial Markets and Services
2	Financial Management
3	Security Analysis and Portfolio Management
4	Human Resource Management
5	Customer Relationship Management
6	Consumer Affairs

**Non-Major Elective Papers**

1. Human Rights
2. Women's Rights

**Sub. Code & Title of the Extra Departmental Course (EDC) :**

**26UCM5X1 -Extra Departmental Course: Goods and Service Tax**

### # List of Cocurricular Activities:

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco Club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

### Job Oriented Courses (Joc) - Optional

Title of the Paper	ESE Marks	Duration of Exam	Credit
JOC-1 Advertisement Management	100	3	2
JOC-2 Personal Investment Planning	100	3	2
JOC-3 Social Media Marketing and Digital Payment System	100	3	2

**Note:** In core/ allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

### Tally Table:

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	400	12
2.	II	English	400	12
3.	III	Core – Theory/Practical	1600	60
		Allied	400	20
		Electives/Project	300	15
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
		<b>Total</b>	<b>3800</b>	<b>140</b>

- 100 % CIA for Basics of Cyber Security, EDC and Basics of Intellectual Property Right's.
- The students should complete **Health and Wellness Programme (26UHW401)###** in the **4<sup>th</sup> semester** and the completion marks should be submitted through the HoD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, Coursera<sup>ss</sup>, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, before the completion of the **5<sup>th</sup> semester** and the course completion certificate should be submitted through the HoD to the Controller of Examinations. Appropriate credits will be given to the candidates who have successfully completed.

<sup>ss</sup>**Note:** One course to be taken from coursera for all the under graduate students of self finance stream during the even semester of the I year. **Appropriate extra credits@@@** and certification as applicable shall be awarded to the students who have completed the course.

<sup>@@@</sup>**Note :** Course Duration :

Duration	Extra Credits
< 10 hours	0
> =10 hours and < = 20 hours	1
> 20 hours	2

- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HoD.
- Extra credits shall be awarded for innovative products/ individual paper presentations and publications in reputed national/ international proceedings and in indexed journals by the UG students for their original research contributions.
  - Product development through Technology Readiness Levels:
    - Phase 1 Level (TRL 1-3) : Basic research: 1 credits
    - Phase 2 Level (TRL 4 -6) : Development and validation : 2 credits
    - Phase 3 Level (TRL 7-9) : Deployment : 3 credits
  - National / International level paper presentation in conferences and publications of full papers in reputed Scopus/ web of Science indexed journals
    - National Level : 1 credit/ paper
    - International Level : 2 credits/ paper
    - Open access Journals are not included
- Extra credits shall be awarded to students who prefer to opt any course out of their programme on self learning mode. No internal components. 100% ESE.

### Teaching Pedagogy

Smart Class Room/Power point presentation/Seminar/Quiz/Discussion/Flipped Classroom/Peer Learning/Experimental Learning/Blended learning

### Flipped Classroom

#### Preamble:

- Under flipped classroom model, students review foundational content before class, with class time dedicated to practice, discussion, and problem – solving where the role of the teachers will be facilitating discussions and enabling students to embark on a holistic learning perspectives

#### Work instructions:

- One flipped session / unit is made mandatory and the course In-charge shall identify and specify the topic to be covered in the flipped session in the lesson plan.
- Detailed session plans must be intimated to all students at least one week in advance.
- Curated content such as LORs, video lectures, animations, and other relevant digital content shall be provided to students in advance to facilitate effective preparation for the flipped classroom session.

### Peer Learning

#### Preamble:

- Peer Assisted learning enables students to learn from each other sharing knowledge in a collaborative learning environment.
- Development of leadership skills and student engagement through student to student academic support.
- Reduce drop out/failure rates of the students and create a supportive academic culture where a high performing or trained student assists peers academically.

### Work Instructions:

- Course In-charge shall supervise the programme by periodically reviewing its implementation, conducting review meetings, and monitoring the progress reports.
- Course In-charge shall identify 5 to 6 fast learners based on their academic performance in internal and external examinations.
- Course In-charge shall also identify students who require additional academic support and assign 4 to 5 such students to each fast learner to facilitate peer learning.
- This team will operate remedial classes on a peer learning mode as per the following:
  - a) One session / week / course and each session shall be for 30 minutes in duration, with follow-up learning activities.
  - b) The faculty In-charge shall review attendance records and monitor the academic progress of the students.

### Blended learning

#### Preamble :

- Blended learning integrates traditional in class instruction with digital tools exposing students to a myriad options for learning from subject experts across the globe
- It is provided with online learning sessions on recorded videos, lecture captured sessions (included under guided library hours), digital resources, and guided sessions facilitated by internal faculty members and external experts through Zoom meets etc.,

### Work Instructions:

- For every course, students will be motivated to attend additional webinar/online courses through any interactive learning tools such as, telepresence systems, podcasts, interactive videos etc. with minimum of 2 sessions/course and maximum of 3 sessions/course.

### Components of Continuous Internal Assessment

Components		Marks	Total
<b>Theory</b>			
CIA I	75	(75+75 = 150/10)	25
CIA II	75		
Objective Capacity Testing */Seminar		5	
Attendance		5	
<b>Practical</b>			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
<b>Project</b>			
Review		15	20
Regularity		5	
<b>Part III Theory (CIA 20 Marks , ESE 55 Marks)</b>			
<b>CIA 20 Marks</b>			
CIA I	55	(55+55) Converted to 10	20
CIA II	55		
Objective Capacity Testing */Seminar		5	
Attendance		5	

**\* Objective Capacity Testing:**

For the first assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of I CIA theory examinations.

For the second assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of II CIA theory examinations.

The average of the first and second assessment scores shall be considered for the final **5 marks** allocation.

**BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN**

**K1-Remembering;K2-Understanding;K3-Appling;K4-Analyzing;K5-Evaluating**

**1. ESE Theory Examination:****(i) CIA I & II and ESE: 75 Marks**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

**(ii) CIA I & II and ESE: 55 Marks**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

**2. ESE Practical Examination:**

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4		Record Work	
K5			

**3. ESE Project Viva Voce:**

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4		Viva voce	
K5			

**Scheme of Evaluation - Health and Wellness Programme (26UHW401)###**

Part	Description	Mark
A	Report	40
B	Attendance	20
C	Activities (Observation during Practice)	40
<b>Total</b>		<b>100</b>

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF 100% CIA FOR THE ONE  
CREDIT SELF- STUDY COURSE AND THE MARK DISTRIBUTION  
PATTERN FOR THE PART III THEORY PAPER OF APPLICABLE  
COURSE**

**PREAMBLE**

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to have one credit Self Study Course for applicable programmes in both UG & PG programme in the V and II semester respectively for the students to be admitted from the academic year 2026-2027 and onwards.

In order to foster independent learning, enhance academic flexibility, and encourage students to explore knowledge, the institution introduces the One Credit Self Study Course. This initiative is designed to provide students with an opportunity to pursue structured self-learning during the regular programme of study.

The one credit Self Study Course for applicable UG & PG programme in the V and II semester respectively, for the students admitted from the academic year 2026-2027 and onwards.

**1. CIA COMPONENTS FOR ONE CREDIT COURSE**

CIA shall be conducted by the department concerned.

CIA I	50 (Converted to 10)	20	25
CIA II	50 (Converted to 10)		
Case Study		5	

**QUESTION PAPER PATTERN**

Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	50
K2 - K4 Q7 to Q 10	B (Either or pattern)	4 x 5 = 20	Short Answers	
K2 - K5 Q11 to Q 13	C (Either or pattern)	3 x 8 = 24	Descriptive / Detailed	

**2. PART III THEORY APPLICABLE COURSE**

(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Objective Capacity Testing /Seminar		5	
Attendance		5	

ESE : 55 Marks

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 - K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 - K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	



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**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION  
SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND  
FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND  
PG PROGRAMMES RESPECTIVELY**

**PREAMBLE**

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improvise conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

**1.Purpose**

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

**2.Scope**

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

**3. Examination Guidelines**

**Question Paper Design**

- ❖ Questions should be Focused on higher-order thinking (analysis & evaluation)
- ❖ Avoid direct recall questions

**Communication to Students and Staff Members**

- ❖ Inform students in advance about the format, rules, and allowed resources.

- ❖ Provide sample questions to familiarize them with the OBE style.
- ❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.
- ❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.
- ❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.



  
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**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
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**THE MODALITIES FOR THE CONDUCT OF 100% CIA  
EXAMINATIONS**

**PREAMBLE**

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses **Cyber Security and Information Security** are renamed as **Basics of Cyber Security and Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

#### **CONDUCT OF I & II CIA EXAMINATIONS**

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

#### **QUESTION PAPER PATTERN**

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

### CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	<b>Total</b>	<b>100</b>

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	<b>Total</b>	<b>100</b>

#### ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:  
Attendance percentage = Number of Classes attended / Number of Classes conducted  $\times$  100
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.



  
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**KONGUNABU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE – 641029**

**MODALITIES FOR THE AWARD OF APPROPRIATE EXTRA CREDIT  
TO THE STUDENTS WHO PREFER TO OPT ANY COURSE OUT OF  
THEIR PROGRAMME ON SELF LEARNING MODE**

**PREAMBLE**

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to motivate the students to opt any course(s) other than their core programme of study (theory papers only) through self-learning mode and extra credits can be awarded on their successful completion. However, such students availing this option shall not opt for any of the 100% CIA courses. This skill set will broaden intellectual horizons, foster holistic and integrative learning and equip diverse skill sets. This is applicable for the students to be admitted from the academic year 2026-2027 and onwards.

**1. Semester Restriction:**

Students may choose the courses offered only within their current semester. Courses beyond the semester in which they are enrolled shall not be permitted.

**2. Course Type:**

Only theory courses may be opted under this provision. Practical courses, Extra Departmental Courses (EDC), and courses assessed entirely through Continuous Internal Assessment (CIA) shall not be eligible.

**3. Evaluation Method:**

A 100% End of Semester Examination (ESE) shall be conducted for the chosen course.

**4. Marks & Scheme:**

The ESE shall be conducted in accordance with the marks prescribed for the particular course in the approved scheme, along with its corresponding credit allocation.

5. **Conversion of Marks:**

The marks obtained by the student in the ESE shall be converted to a scale of **100 marks** for uniformity.

6. **Award of Credits:**

The credits allotted to the course in the scheme shall be transferred to the student as **Extra Credit**, provided the student secures the prescribed pass mark in the ESE.



  
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<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 1 – Financial Accounting I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To know the basis for calculating business profits.
2. To familiarize with the accounting treatment of depreciation.
3. To learn the methods of calculating profit for single entry system and insurance claims.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remember the concept of rectification of errors and Bank reconciliation statements
	CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
	CO3	Analyse the various methods of providing depreciation
	CO4	Evaluate the methods of calculation of profit
	CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**SYLLABUS****UNIT – I****(15 HOURS)**

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

**UNIT – II****(15 HOURS)**

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

**UNIT – III****(15 HOURS)**

Depreciation - Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method- Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

**UNIT – IV****(15 HOURS)**

Incomplete Records -Meaning and Features - Limitations - **\*Difference between Incomplete Records and Double Entry System** - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

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

**UNIT – V****(15 HOURS)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Financial Accounting - Reddy T.S &A Murthy, Margham Publishers, 6<sup>th</sup> revised edition, Reprint 2021

**REFERENCE BOOKS:**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21<sup>st</sup> revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 11<sup>th</sup> revised Edition, 2017
3. Advanced Accountancy, Dr. M.A. Arulanandam, Dr.K.S.Raman, 7<sup>th</sup> Edition, Himalaya Publication, Reprint 2020
4. Financial Accounting – Manikandan S and Rakesh Sankar R, Scitech Publication, 3<sup>rd</sup> Edition 2015

**WEB SOURCES:**

- 1 <https://www.slideshare.net/slideshow/accounting-for-depreciation-1/79346524>
- 2 <https://www.slideshare.net/slideshow/basics-of-financial-accounting/287021B> COM
- 3 <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

## MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>C01</b>	M	H	S	M	M
<b>C02</b>	H	H	S	H	H
<b>C03</b>	H	M	S	M	M
<b>C04</b>	H	H	H	H	H
<b>C05</b>	S	M	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

**[P. SUDHA]**

Signature of the Course in-charge

**[Dr. S. Uma]**  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 2 - Business Organization &amp; Management</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To provide understanding about basic terminologies of management and explore the fundamental principles, process and steps in management including planning
2. To develop knowledge about organizing function in business
3. To explore the concept of motivation in organizational context

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Demonstrate the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.
	CO2	Paraphrase the business factors which are involved in sources of finance.
	CO3	Comprehend the concepts based on management and its features and summarizing the principles and importance of planning
	CO4	Enumerate the various concepts based on organization
	CO5	Demonstrate the determinants of behaviour and motivation theories

**SYLLABUS****UNIT - I (15 HOURS)**

Business – Meaning – Nature – Nature – Scope – Objectives – Forms of Business Organisation – Sole traders – Partnership – Company

**UNIT - II (15 HOURS)**

Location of Business – Factors influencing location, Localization of industries – Size of firms – Factors determining the size of business unit – Trade Associations & Chamber of Commerce – Importance.

**UNIT - III (15 HOURS)**

Management – Meaning and Definition – Nature and scope – Functions of management – Scientific management contribution of F.W.Taylor – Hendry Fayol – Planning – Meaning and Definition – Nature – Objectives – Advantages and disadvantages – MBO – Advantages and Disadvantages.

**UNIT – IV****(15 HOURS)**

Organization – Meaning and Definition – Functions – Process – \* **Types** – Departmentation – Delegation of authority and responsibility – Decentralization.

**UNIT – V****(15 HOURS)**

Staffing – Functions – Directing – Principles of direction – Motivation – Importance – Moslow's Theory – XY theory – Z theory – Meaning - Leadership qualities – Functions – Styles of leadership from ancient India.– Controlling – Process – Techniques – Communication – Meaning - Communication cycle - Types – Co-ordination – Needs and techniques.

**THEORY 100%**

**\*Self-Study and questions for examinations may be taken from the self-study portions also.**

**TEXT BOOKS:**

1. Business Organisation Management - Y.K. Bhushan, Sultan Chand & Sons, 21<sup>st</sup> edition 2022-2023
2. Principles of Management – Dinkar Pagare, Sultan Chand & Co. Ltd, 7<sup>th</sup> Edition, 2021- 2022

**REFERENCE BOOKS:**

1. Business Management – Kathiresan & Dr.Radha, Prasanna Publishers, Reprint 2011
2. Business Organisation and Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 2<sup>nd</sup> Revised Edition, 2019-2021.
3. Fundamentals of Business Organisation & Management –Bhushan Y K, Shukta, Sultan Chand & Sons, 19<sup>th</sup> edition 20B COM
4. Principles and practice of management- prasand L M, Sultan chand and Co ltd, 12<sup>th</sup> Revised Edition 2022-2023.


**WEB SOURCES:**

- 1 [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\\_module\\_pg.php/389](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389)
- 2 <https://www.youtube.com/watch?v=rqoMeEAFxMo>
- 3 <https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
- 4 file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf
- 5 <https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	H	S	M
<b>CO2</b>	M	M	H	S	M
<b>CO3</b>	H	H	H	S	M
<b>CO4</b>	H	H	S	H	H
<b>CO5</b>	S	S	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs) <i>15. Jhila</i> <i>(Dr. 15. AB 120)</i> Signature of the Course in-charge	 Signature of the HOD
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<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Allied Paper 1-Business Economics</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the several classifications of Marketing under competition
2. To estimate National income using product, income & Expenditure Method
3. To gain knowledge on concept of price index.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Attaining responsiveness on the basics of Economics.
	CO2	Recognizing the market conditions the prevail in the global trade.
	CO3	Relating the theories and practices of economics to ordinary business.
	CO4	Discovering the significance of national income and its categorizes in developing an economy.
	CO5	Appraise the perspective of economics in lifting business.

**SYLLABUS****UNIT – I****(18 HOURS)**

Economics- Definition - Nature and scope of Economics –Methods of Economics- Difference between Economics and Business Economics - Indian Economic Thoughts – Indian Economic System – Economic Development in India.

**UNIT – II****(18 HOURS)**

Utility analysis – Law of Equi - Marginal utility – Law of Diminishing Marginal Utility - Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer’s surplus.

**UNIT – III****(18 HOURS)**

Production- Factors of production – Production function – Production Optimisation - Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Factors influencing supply- Supply Curve- Law of Supply.

**UNIT – IV****(18 HOURS)**

Market- Classification of Market under Competition – Equilibrium under Perfect Competition of Firm and Industry - Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly.

**SUB.CODE: 26UCM1A1**  
**(18 HOURS)**

**UNIT – V**

National Income – GDP-Wholesale Price Index, Consumer Price Index– Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – **\*Problems in Estimating National Income.**

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Business Economics - Sankaran S, Margham Publishers, Reprint 2023

**REFERENCE BOOKS:**

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4<sup>th</sup> Edition, reprint 2020
2. Managerial Economics - Varshney R L and N Maheswari, S. Chand & Co. Ltd, 22<sup>nd</sup> Enlarged Edition, 2019
3. Business Economics – T R Jain, V K Gopal Publications Pvt Ltd, 2020
4. Business Economics – Dr J P Mishra, Sahitya Bhawan Publications, 2019

**WEB SOURCES:**

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

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	M	H	S	M	M
<b>CO2</b>	H	H	S	H	H
<b>CO3</b>	H	M	S	M	M
<b>CO4</b>	H	H	H	H	H
<b>CO5</b>	S	M	H	S	H

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)

*Kalpana*  
[Dr. S. KALPANA DEVI]  
Signature of the Course in-charge

*S. Uma*  
[Dr. S. Uma]  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 3 - Financial Accounting II</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 The students are able to prepare different kinds of accounts such Higher purchase, Instalments System and departmental accounts.
- 2 To gain an understanding about partnership accounts relating to Admission, retirement and dissolution of firm.
- 3 To know the requirements of international accounting standards

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	To evaluate the Hire purchase accounts and Instalment systems
	CO2	To develop Branch accounts and Departmental Account
	CO3	To understand the accounting treatment for admission and retirement in partnership
	CO4	To show Settlement of accounts at the time of dissolution of a firm.
	CO5	To examine the role of IFRS

**SYLLABUS****UNIT – I****(15 HOURS)**

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

**UNIT – II****(15 HOURS)**

Partnership Accounts – Division of Profit – Fixed and Fluctuating Capital – Admission of partners – Retirement a Partner

**UNIT – III****(15 HOURS)**

Death of Partner – Treatment of joint life policies - Dissolution of firms – Accounting procedure – Modes of settlement of accounts between partners (Piecemeal Distribution)

**UNIT – IV****(15 HOURS)**

Insolvency of a partner: Rule in Garner Vs Murray –Insolvency of all partners. Amalgamation – Sale of firms. Insolvency of Individuals – Statement of Affairs and Deficiency Accounts.

**UNIT – V****(15 HOURS)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards  
 - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- **\*Implementation Plan in India-** Ind AS- An Introduction - Difference between Ind AS and IFRS.

**THEORY 20% & PROBLEM 80%**

**\*Self-Study and questions for examinations may be taken from the self-study portions also.**

**TEXT BOOK:**

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6<sup>th</sup> Revised edition, Reprint 2021

**REFERENCE BOOKS:**

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21<sup>st</sup> revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co.Ltd, 11<sup>th</sup> Revised Edition, 2017
3. Advanced Accountancy, Dr. M.A. Arulanandam, Dr.K.S.Raman, 7<sup>th</sup> Edition, Himalaya Publication, Reprint 2020.
4. Financial Accounting – Manikandan S and Rakesh Sankar R, Scitech Publication, 3<sup>rd</sup> Edition 2015

**WEB SOURCES:**

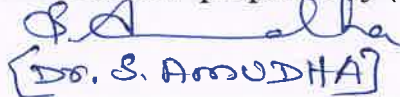
1. <https://bcaforca.com/wp-content/uploads/2022/11/11-Hire-Purchase-and-Instalment-Sale-Transactions.pdf>
2. [https://nowgongcollege.edu.in/UploadFiles/Documents/ProfileLgoin/Subtitle/NColge\\_BCOM72\\_Accountancy%20I.pdf](https://nowgongcollege.edu.in/UploadFiles/Documents/ProfileLgoin/Subtitle/NColge_BCOM72_Accountancy%20I.pdf)
3. <https://www.sacm.ac.in/allupload/33097Scan%20copy%20of%20FA-2%20-%20Pratnership%20Accounting-1%20-%20Retirement%20of%20a%20Partner.pdf>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	M	S
CO2	S	S	H	H	S
CO3	S	H	S	S	M
CO4	S	M	S	H	H
CO5	S	S	H	S	H

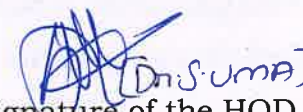
**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)



Dr. S. Amudha

Signature of the Course in-charge



(Dr. S. Uma)

Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 4 –Principles of Marketing</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To analyze various components of marketing channels
2. To understand various concepts relating to consumer behavior
3. To introduce the components of marketing mix and understand the importance of retailing in today's context

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the various concepts and terms related to marketing
	CO2	Understanding about various marketing functions
	CO3	Applying terms of consumer behaviour and examined about different Concepts related to consumers.
	CO4	Analysing the marketing mix
	CO5	Evaluate different provisions related to trends in emerging markets.

**SYLLABUS****UNIT – I****(15 HOURS)**

Marketing –Definition of market and marketing-Importance of marketing- Classification of Markets -Modern Marketing Concept-Global Marketing - Marketing Ethics –Marketing and Government :Bureau of Indian Standards-Agmark.

**UNIT – II****(15 HOURS)**

Marketing functions – Buying–Selling–Transportation–Storage–Financing–Risk Bearing Standardization – Market Information.

**UNIT – III****(15 HOURS)**

Market segmentation -Concept – Benefits -Consumer Behaviour –meaning–Need for studying consumer behaviour-Factors influencing Consumer behaviour –Customer Relations Marketing. -Buying motives.

**UNIT – IV****(15 HOURS)**

Marketing Mix–Product mix–Meaning of Product–Product life cycle–Branding–labelling-Price Mix-Importance-Pricing objectives- Pricing Policies and Methods– Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen - Market Trade Centers in ancient India. Importance of retailing in today's context.

**UNIT – V****(15 HOURS)**

New Approaches in Marketing: –E-marketing –Tele marketing –Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – **\*Rights of consumers**-Forward Trading in Commodities.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Marketing – Rajan Nair & Sanjith R Nair, Sultan Chand & Sons, 2018

**REFERENCE BOOKS:**

1. Principles of Marketing Text Cases – Dr.Mrinal Kanti Das & Dr.Soumya Mutherjee, Shroff Publishers, 2022
2. Marketing - Kathiresan Radha, Prasanna publications, Reprint 20B COM
3. Marketing Management - Philip Kotler, 16<sup>th</sup> Edition 2022, Pearson Education India.
4. Modern Marketing - Pillai R S N &Bhagavathi, S.Chand & Sons, 6<sup>th</sup> edition 2019-2021

**WEB SOURCES:**

- 1 [http://www.uobabylon.edu.iq/eprints/paper\\_12\\_19309\\_1049.pdf](http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf)
- 2 <http://www.himpub.com/documents/Chapter903.pdf>
- 3 <http://www.himpub.com/documents/Chapter903.pdf>


**MAPPING**

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	H	H	S	M
<b>CO2</b>	M	M	H	S	H
<b>CO3</b>	H	H	S	S	S
<b>CO4</b>	S	H	M	H	H
<b>CO5</b>	S	S	H	S	H

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)

 [P. SUDHA]  
Signature of the Course in-charge

  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Allied Paper 2- Enterprise Information System</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the basic concepts of E Commerce.
2. To develop students' practical skills in the use of enterprise information systems.
3. To Understand types of enterprise information systems in the organization

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Understanding the basic concepts of E Commerce.
	CO2	Identifying the components of an Enterprise information system.
	CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems.
	CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization.
	CO5	Demonstrate skills in using industry proven enterprise information systems.

**SYLLABUS****UNIT – I****(18 HOURS)**

E – Commerce - Introduction – Meaning and Definition – Features – Types of E – Commerce - Advantages and Disadvantages of E- commerce – Difference between Traditional and E-Commerce - M – Commerce –Meaning – Features –Advantages – Disadvantage

**UNIT – II****(18 HOURS)**

Components of E-Commerce – Architecture of network systems – Risk and controls related to E-Commerce- Guidelines and Laws Governing E-Commerce – Block chain - Meaning- Features-Advantages- Limitation- Usage- Digital Payments: meanings- definition- Types –benefits- drawbacks. Digital currency: meaning- types- crypto currency- types- legal frame work of crypto currency in India.

**UNIT – III****(18 HOURS)**

Virtualization – Meaning-Benefits -Role of virtualization in cloud computing- Grid Computing – Meaning -Benefits – Types of resources-Application Area of Grid Computing –Cloud Computing: Meaning - Characteristics of Cloud Computing – Advantages – Drawbacks - Cloud Computing in Manufacturing and Service sector- Mobile Computing: Meaning- Components – Benefits and Limitation.

**SUB. CODE: 26UCM2A2**  
**(18 HOURS)**

**UNIT – IV**

Computing Technologies : Meaning and Definition – Applications- Risks – **\*Role of Artificial Intelligence in E-Commerce Industry**- Machine Learning: Meaning - Application in Modern Business – Risk - Data Analytic – Meaning- Types- Uses of Data Analytic in E- Commerce – Big Data – Meaning - Characteristics – Big Data and its Business Impacts: Benefits and Challenges.

**UNIT – V****(18 HOURS)**

Power BI: Introduction and overview - Power BI desktop and Power BI in Excel - Components of Power BI: Power Query – Features and Concepts – Uses; Power Pivot – Features and Benefits – Application of Pivot in Excel, Power View – Functions - Power Map – Creation of Power map – Key aspects of Power mapping

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. E-commerce an Indian perspective- P.T. Joseph, S.J., Asoke K Ghosh, PHI Learning Pvt Ltd.

**REFERENCE BOOKS:**

1. Management Information System – Kenneth C Laudon and Jane P Laudon, Prentice – Hall of India Pvt Ltd, Pearson Publication.
2. Enterprise Information Systems and Digitalization of Business function – Madjid Tavana , IGI Global Publication.
3. Enterprise Information Systems – C A Sahil Grover.
4. Enterprise Information Systems and Strategic Management Taxmann Publications C A Vivek Panwar.

**WEB SOURCES:**

- |   |               |   |                    |
|---|---------------|---|--------------------|
| 1 | www.isaca.org | 4 | www.iasb.org       |
| 2 | www.itgi.org  | 5 | www.cert-in.org.in |
| 3 | www.ifac.org  | 6 | www.nist.org       |

**MAPPING**

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	H	H	H	S	M
<b>CO2</b>	H	S	M	S	H
<b>CO3</b>	M	M	H	S	H
<b>CO4</b>	S	H	H	H	H
<b>CO5</b>	S	S	H	S	H

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)

*Kalpana Devi*  
[Dr. S. KALPANA DEVI]

Signature of the Course in-charge

*Dr. S. Uma*  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 5 – Corporate Accounting-I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To understand about the accounts relating to shares and debentures and Redemption of Preference shares and debentures.
- 2 To learn the form and contents of financial statements as per Schedule III of Companies Act.
- 3 To know the procedures related to liquidation of companies

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	To understand the basic provisions towards issue of shares in market
	CO2	To examine the concepts of debenture and its accounting
	CO3	To illustrate the companies final accounts and Managerial Remuneration
	CO4	To Analyse the Estimating methods of goodwill and shares
	CO5	To Analyse various procedures related to liquidation of companies

**SYLLABUS****UNIT – I****(15 HOURS)**

Issue of shares: Par ,Premium and Discount -Forfeiture-Reissue–Surrender of Shares–Right Issue- Meaning of Bonus Issue

**UNIT – II****(15 HOURS)**

Redemption of Preference Shares. Debentures– Issue and Redemption – Sinking Fund Method (excluding Open Market operations).

**UNIT – III****(15 HOURS)**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 20B COM – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss–Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.

**UNIT – IV****(15 HOURS)**

Valuation of Goodwill and Shares-Factors Affecting Goodwill- Methods of Valuation  
- Acquisition of Business.

**UNIT – V****(15 HOURS)**

Meaning-**\*Modes of Winding Up** – Preparation of Statement of Affairs and  
Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's  
Final Statement of Accounts.

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

- 1 Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 7<sup>th</sup> Revised edition, Reprint 2023

**REFERENCE BOOKS:**

1. Advanced Accountancy – Arulanandam M A & K S Raman, Himalaya Publishing, 7<sup>th</sup> Revised edition, Reprint 2023.
2. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 18<sup>th</sup> Revised edition, 2025
3. Advanced Accountancy – Maheshwari S N, Vikas Publications, 12<sup>th</sup> Revised edition 2021
4. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers, 21<sup>st</sup> Revised edition, 2022

**WEB SOURCES:**

- 1 [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\\_module\\_ug.php/238](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238)
- 2 <http://www.fimt-ggsipu.org/study/bcom202.pdf>
- 3 [http://gurukpo.com/Content/B.Com/Corporate\\_Accounting\(B.Com\)P-1.pdf](http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
- 4 <https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	M	S	S	S	S
<b>CO5</b>	S	S	S	M	M

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)

 [Dr. S. Anandha]  
Signature of the Course in-charge

 (Dr. S. Uma)  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Practical 1-Computer Applications (MS- Office)- Practical-I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 3</b>	<b>TOTAL HOURS 45</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 Develop basic skills in MS Word, Excel, PowerPoint and Access.
- 2 Create and manage documents, data, presentations and databases.
- 3 Improve digital skills for academic and workplace use.

**COURSE OUTCOMES (CO)**

<b>K3 TO K5</b>	CO1	Apply basic computer knowledge in various business applications.
	CO2	Understand the features and uses of MS Office tools.
	CO3	Develop practical skills in MS Word and MS Excel.
	CO4	Create effective PowerPoint presentations and manage basic databases.
	CO5	Prepare professional reports using MS Office applications.

**SYLLABUS****MS WORD**

1. Prepare a document and perform the following operations:
  - Bullets & Numbering
  - Subscript & Superscript
  - News paper column layout
  - Change case
  - Drop cap
2. Prepare a table showing sales details and create a chart of a company.
3. Type a letter about your company's special sale offer and sent to various customers using mail merge.
4. Prepare your curriculum vitae with neat formatting and alignments.

**MS EXCEL**

1. Prepare simple financial statement and apply formulae.
2. Prepare a mark statement and draw its graph.
3. Prepare a mark statement and calculate sum, maximum value, minimum value using functions.
4. Calculate mean, median, mode, factorial, product and square root for any given data.

**MS POWERPOINT**

1. Prepare a simple invitation
2. Design an advertisement slide with animation effects
3. Design various slides for seminar/competition and create a hyperlink among the slides
4. Create an Organizational Chart

**MS ACCESS**

1. Create a database and maintain the address of your classmates with the following conditions:
  - i. Roll No should be the primary key
  - ii. Recall information according to Name, Place, City and Pin code.
  - iii. Design forms and reports
2. Create an item table and Query with Item number, Item name, Rate, Quantity and Net Price and perform the following:
  - i. Find the Net Price for all the records
  - ii. Display only item no., item name list for net price >Rs.10,000
  - iii. Display only the item no, item name ="Pen"
  - iv. Display all the details for item no > 100 and quantity > 50.
3. Create a database on students mark list with Name and Subject and perform the following:
  - i. Sort the names in alphabetical order
  - ii. Find the total and average
  - iii. Sort it with total >350
  - iv. Sort it with marks > 90 & total >350.
4. Create a relationship between tables.

**MAPPING**

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	M	S	S	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	M	M	S	S	S

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

*15. J. L. a*  
*[Dr. K. ABILA]*  
 Signature of the Course in-charge

*[Signature]*  
 Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 6- Corporate Accounting-II</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 4</b>	<b>TOTAL HOURS 60</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To understand the concept of mergers and acquisitions of companies and holding company accounts.
- 2 To prepare the final accounts of banking and insurance companies
- 3 To assist the preparation of electricity companies accounts

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Recall various concepts and methods of preparing accounts under mergers and acquisitions.
	CO2	Understand various methods of preparing holding company accounts
	CO3	Understand various methods of Preparing and assessing final accounts of banking companies
	CO4	Analyse the final accounts of insurance companies
	CO5	Analyse the accounting statements of electricity companies

**SYLLABUS****UNIT – I****(12 HOURS)**

Accounting for Mergers and Amalgamation–Absorption and External Reconstruction

**UNIT – II****(12 HOURS)**

Holding Company Accounts–Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

**UNIT – III****(12 HOURS)**

Banking Company Accounts – Preparation of Profit and Loss Account and (New format only)–Rebate on Bills Discounted–Classification of Advances–Classification of Investments–Asset classification– Concept of Non-Performing Assets (NPA).

**UNIT – IV****(12 HOURS)**

Insurance Company accounts: General Insurance and Life Insurance (New format only)-Under IRDA 2000.

**UNIT – V****(12 HOURS)**

Double Accounting System: Statements of Accounts for Electricity Companies–Treatment of Repairs and Renewals. Indian Accounting Standards– Indian Accounting Standards – Meaning – Objectives – Significance – **\*Accounting Standards in India** – Procedures for Formulation of Standards - AS – 2 Valuation of Inventories, AS – 3 Cash Flow Statement, AS - 4 Contingencies and Events Occurring after the Balance Sheet Date, AS - 5 Net Profit or loss for the Period Prior Period Items and changes in Accounting Policies, AS -7 Construction Contracts, AS -9 Revenue Recognition, AS-10 Property, Plant and Equipment, AS - 11 The Effects of changes in Foreign Exchange Rates, AS -12 Accounting for Investments, AS -16 Borrowing Costs, AS – 19 Leases.

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

- 1 Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 7<sup>th</sup> Revised edition, Reprint 2023

**REFERENCE BOOKS:**

1. Advanced Accountancy – Arulanandam M A & K S Raman, Himalaya Publishing, 7<sup>th</sup> Revised edition, Reprint 2023.
2. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 18<sup>th</sup> Revised edition, 2019
3. Advanced Accountancy – Maheshwari S N, Vikas Publications, 12<sup>th</sup> Revised edition 2021
4. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers, 21<sup>st</sup> Revised edition, 2022

**WEB SOURCES:**

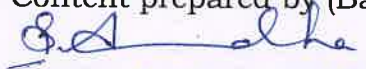

- 1 <https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE>
- 2 <https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261>
- 3 [https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem\\_B%20Com\\_AA%20UNIT%201\\_NOTES.pdf](https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf)
- 4 <https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/B COM117>

SUB.CODE: 26UCM406

## MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
C01	S	M	S	M	S
C02	S	S	S	M	S
C03	S	S	S	S	S
C04	S	S	S	S	S
C05	S	S	S	M	M

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  <b>[Dr. S. Anudha]</b> Signature of the Course in-charge	 Signature of the HOD
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SUB.CODE: 26UCM407

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 7- Commercial Law and Company Law</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 4</b>	<b>TOTAL HOURS 60</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To impart the knowledge of the general principles of law of contract
2. To provide the intuitiveness of the different kinds of companies
3. To accustom the importance of the various documents of the company

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remember the various provisions and procedures relating to law of Contract
	CO2	Understand the damages occurring due to breach of contract
	CO3	Acquiring knowledge on the procedures for formation and registration of a company
	CO4	Examining the importance of memorandum and articles of Association
	CO5	Evaluate on the knowledge acquired in procedures on company meetings and resolutions

**SYLLABUS****UNIT – I****(12 HOURS)**

Law – Meaning – Law of Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract – Discharge of Contract – Remedies of Breach of Contract – Offer – and Acceptance – Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance.

**UNIT – II****(12 HOURS)**

Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee-Pledge-Essentials-Rights and Duties of Pawnee. Contract of Sale of Goods Act 1930 –Rules regarding Delivery of Goods – **\*Rights and Duties of a Buyer and Seller.**

**UNIT – III****(12 HOURS)**

Company – Definition-Characteristics – Kinds – Privileges of Private Company – Formation of a Company – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

**SUB.CODE: 26UCM407****UNIT – IV****(12 HOURS)**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Shares and Debentures – Meaning – Types – Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

**UNIT – V****(12 HOURS)**

Company Meetings — Types - Resolutions, Agenda, Minutes, Quorum and Proxy – Winding up of companies - Various modes of winding up – Compulsory, Voluntary by Members and by Creditors.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOKS:**

- 1 Business Law - N.D.Kapoor,, Sultan Chand & Sons, New Delhi.15<sup>th</sup> Edition, 2023.
- 2 Company Law - N.D.Kapoor----Sultan Chand & , 18<sup>th</sup> Edition, 2023.

**REFERENCE BOOKS:**

1. R.S.N.Pillai and Bagavathy, Business Laws- S.Chand & Co. New Delhi, 16<sup>th</sup> Edition 2005
2. M.C.Shukla and S.S.Gulshan, Principles of Company Law- S.Chand&Co.,14<sup>th</sup> Edition, 2022.
3. Singh Avtar, “Company Law”, Eastern Book Co., Lucknow, 25<sup>th</sup> Edition, 2023.
4. Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi, 7<sup>th</sup> Edition, 2022.

**WEB SOURCES:**

- 1 [https://deepgyan.com/company-law-20B COM-notes-pdf-for-cs-executive/](https://deepgyan.com/company-law-20B-COM-notes-pdf-for-cs-executive/)
- 2 [https://www.bing.com/videos/search?q=indian+companies+act+20B COM+pdf](https://www.bing.com/videos/search?q=indian+companies+act+20B+COM+pdf)
- 3 [https://www.bing.com/videos/search?q=videos+on+company+law+in+India+20B COM&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE](https://www.bing.com/videos/search?q=videos+on+company+law+in+India+20B+COM&view=detail&mid=9B465521E916B7FEB2F59B465521E916B7FEB2F5&FORM=VIRE)
- 4 [http://ebooks.lpude.in/commerce/bcom/term\\_2/DCOM104\\_FINANCIAL\\_ACCOUNTING\\_II.pdf](http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf)
- 5 <https://ncert.nic.in/textbook/pdf/leac102.pdf>

## MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

**S** - Strong**H** - High**M** - Medium**L** - Low

Content prepared by (Based on Inputs)

 [P. SUDHA]

Signature of the Course in-charge

 (Dr. Suma)

Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 8- Income Tax Law and Practice</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

### COURSE OBJECTIVES

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To understand the process of set off and carry forward of losses while computing total income

### COURSE OUTCOMES (CO)

<b>K1 TO K5</b>	CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
	CO2	Assess the residential status of an assessee & the incidence of tax.
	CO3	Compute income of an individual under the head salaries.
	CO4	Ability to compute income from house property.
	CO5	Evaluate income from a business carried on or from the practice of a Profession.

### SYLLABUS

#### UNIT - I (18 HOURS)

Income Tax Act-Definition of Income-Assessment year-Previous Year-Assessee -Scope of Income- Charge of Tax- Residential Status -\* **Exempted Income.**

#### UNIT - II (18 HOURS)

Heads of Income: Income from Salaries-Income from House Property.

#### UNIT - III (18 HOURS)

Profit and Gains of Business or Profession- Capital Gains

#### UNIT - IV (18 HOURS)

Income from Other Sources.-Deductions from Gross Total Income.

**UNIT – V****(18 HOURS)**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability –Assessment of Individuals.

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Income Tax law and Practice - Gaur V P & D B Narang, Kalyani Publishers, Current Edition.

**REFERENCE BOOKS:**

1. Income Tax Law and Practice - N. Harihara, Tata McGraw Hill, Current Edition
2. Income Tax law and Practice - G. Sekhar, C Sitaraman & co P Ltd, Current Edition
3. Direct Taxes Law and Practice - Bhagavathi Prasad, Wishwa Prakasam, Current Edition
4. Direct Taxes Law and Practice – Dr. Vinod K Singhania and Dr. Kapil Singhania, Taxmann's Flagship Publication, Current Edition

**WEB SOURCES:**

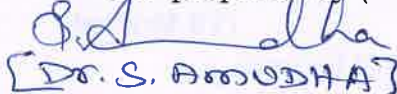
- 1 <https://cleartax.in/s/residential-status/>
- 2 <https://www.legalraasta.com/blog/income-tax-slabs-in-india/>
- 3 <https://taxguru.in/income-tax/income-house-properties.html>
- 4 <https://www.investopedia.com/terms/c/capitalgain.asp>
- 5 <https://incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
- 6 <https://incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
- 7 <https://www.incometax.gov.in/iec/foportal/>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	H	S	S
<b>CO2</b>	H	S	H	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	S	M	H
<b>CO5</b>	S	M	H	S	H

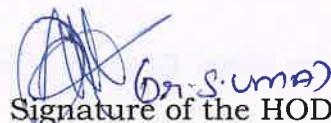
**S – Strong****H –High****M – Medium****L–Low**

Content prepared by (Based on Inputs)



Dr. S. Arundha

Signature of the Course in-charge



Dr. S. Uma

Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 9- Cost Accounting</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Understand the several cost concepts involved in business
	CO2	Recognize the importance of material issues and its pricing
	CO3	Apply the methods implicated in cost for a better industrial Performance
	CO4	Analyse the concepts of overhead costs
	CO5	Evaluating the various cost accounting methods

**SYLLABUS****UNIT - I****(18 HOURS)**

Cost Accounting - Definition - Meaning and Scope - Concept and Classification - Costing an aid to Management - Types and Methods of Cost - Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT - II****(18 HOURS)**

Material Control: Levels of material Control - Need for Material Control - Economic Order Quantity - ABC analysis - Perpetual inventory - Purchase and stores Control: Purchasing of Materials- Procedure and documentation involved in purchasing-Requisition for stores-Stores Control-Methods of valuing material issue.

**UNIT - III****(18 HOURS)**

Labour: System of wage payment -Idle time-Control over idle time-Labour turnover. Overhead-Classification of overhead -allocation and absorption of overhead.

**UNIT – IV****(18 HOURS)**

Process costing–\*Features of process costing– process losses, wastage, scrap, normal process loss –abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT – V****(18 HOURS)**

Operating Costing–Contract costing–Reconciliation of Cost and Financial accounts.

**THEORY 20% & PROBLEM 80%**

\*Self Study and questions for examinations may be taken from the self study portions also.

**TEXT BOOK:**

1. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers, 56<sup>th</sup> Edition, 2024

**REFERENCE BOOKS:**

1. Cost Accounting – Pillai & Bagavathi RSN, S. Chand & Co, 7<sup>th</sup> Revised Edition, 2017
2. V.K.Saxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, 18<sup>th</sup> Edition, Reprint 2005
3. Cost Accounting - Iyengar S.P, S. Chand & Co, 10<sup>th</sup> Edition, 2019
4. Cost Accounting - Theory & Problems - S.N. Maheshwari, S.N. Mittal, January 1, 2012 by Mahavir Publications

**WEB SOURCES:**

- 1 <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
- 2 <https://www.bing.com/videos/search>
- 3 [https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP\\_bDCI/view](https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehrP_bDCI/view)

**MAPPING**

CO \ PSO	PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1		S	S	S	S	S
CO2		S	S	S	S	S
CO3		S	S	S	M	M
CO4		S	S	M	M	M
CO5		S	S	S	M	M

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

S. Sarany  
[S. SARANYA]

Signature of the Course in-charge

(Dr. Suma)  
Signature of the HOD

**SUB.CODE:26UCM510**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 10 – Banking Theory Law and Practices</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

- 1 To provide knowledge about the working of banking industry
- 2 To understand the basic understanding of loan disbursement policies of banks
- 3 To provide in sights about various documents used in banking services

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the various terms and concepts used in banking industry
	CO2	Understanding the various process and activities of accounts in banks
	CO3	Outline various features of cheques for easy and simple banking
	CO4	Examine the various loans and advance related process in Banks
	CO5	Classifying various kind of documents involved in banking services

**SYLLABUS****UNIT – I****(15 HOURS)**

Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking --Branch Banking Universal Banking & Banking Markets-Functions of Modern commercial Banks -Balance Sheet of commercial Banks-Credit Creation by commercial Banks

**UNIT – II****(15 HOURS)**

Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene– Commercial banks and rural financing–Regional Rural Banks-Place of Co-operative banks in the Indian Banking scenario

**UNIT – III****(15 HOURS)**

Definition of banker and customer– relationships between banker and customer– special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account. Opening of account–special Types of customer– **\*types of deposit**–Bank Passbook–collecting banker–paying banker–banker lien.

**UNIT – IV****(15 HOURS)**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course

**UNIT – V****(15 HOURS)**

Loan and advances by commercial bank lending policies of commercial bank-Forms of securities –lien pledge hypothecation and advance against the documents of title to goods– mortgage. Position of surety–Letter of credit –Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 29<sup>th</sup> Edition, 2023

**REFERENCE BOOKS:**

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co.Ltd, 21st Edition, reprint 2022
2. Banking law & practice - Maheshwari S N -Kalyani publishers – 14<sup>th</sup> revised edition reprint 2021
3. Indian Banking System – Dr.V.C.Sinha, SBPD Publishing House Revised Edition 2022
4. Indian Banking – S.Natarajan and R Parameswaran, S Chand & Co Pvt Ltd, Revised Edition 2021

**WEB SOURCES:**

- 1 <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
- 2 <https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notes-for-unit-wise/6902283>
- 3 [https://www.bdu.ac.in/cde/SLM/SLM\\_SAMPLE/BCom-Bank-Management.pdf](https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf)
- 4 <https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structure-constituents-participants-and-defects/3B COM48>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	L	L	L
<b>CO2</b>	S	S	L	M	M
<b>CO3</b>	S	M	M	L	L
<b>CO4</b>	S	S	L	M	M
<b>CO5</b>	S	M	M	L	L

**S** – Strong      **H** – High      **M** – Medium      **L** – Low

Content prepared by (Based on Inputs)

*Dr. B. ABILA*  
Signature of the Course in-charge

*Dr. S. Uma*  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Principles of Insurance</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 1</b>	<b>TOTAL HOURS 15</b>	<b>CREDIT 1</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To explore the foundation and Regulations of Insurance Business.
2. To Know about Life & General Insurance
3. To know the regulations of Life, fire, marine and miscellaneous insurance

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Define and identify the concepts of Indian Insurance Industry.
	CO2	To know the features and kinds of policies in Life & General Insurance.
	CO3	Understand the concepts of fire insurance contracts.
	CO4	Understand the Concepts of marine Insurance contracts.
	CO5	To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle, Employer's Liabilities etc.

**SYLLABUS****UNIT – I****(3 HOURS)**

Insurance: Meaning – Definition – Nature – Importance – Functions – Benefits – Scope of Insurance. History of Insurance in world and India – Growth and Development of Indian Insurance Industry – Privatization of Insurance Industry - Kinds of Insurance.

**UNIT – II****(3 HOURS)**

Life Insurance: Meaning – Features of life Insurance – Pros and Cons of Life Insurance - Classification of policies – Essentials of Life Insurance Contract - Annuities – Surrender value.

**UNIT – III****(3 HOURS)**

Fire Insurance: Meaning – Definition – Nature – Benefits - Elements of fire insurance contract – Kinds of policies - Fire Insurance Coverage.

**UNIT – IV****(3 HOURS)**

Marine Insurance: Meaning – Definition of marine – Hull Insurance – Cargo Insurance – Freights Insurance and Liability Insurance -- Elements of marine insurance contract – marine insurance policies.

**UNIT – V****(3 HOURS)**

Miscellaneous Insurance: Transport Insurance: Nature and Type of cover – Progress and Challenges, Motor insurance – Kinds, Employers liability insurance, Householders insurance policy, Aviation insurance, Livestock insurance : Cattle insurance, Crop insurance, Sports insurance, Engineering Insurance, Shopkeepers insurance policy in India and Export risk insurance.

**THEORY100%****TEXT BOOK:**

1. Mishra M.N and S B Mishra - Insurance principles and practice- S Chand & co. and company Ltd 23<sup>rd</sup> Edition, Reprint 2023.

**REFERENCE BOOKS:**

1. C. Gopala Krishnan: Insurance Principles & Practice, Sterling Publishers Pvt. Ltd., New Delhi., 2022.
2. Prof. K.S. N. Murthy and K.V.S. Sarma: Modern Law of Insurance In India, N.M. Tripathi Pvt. Ltd., Bombay, 2021.
3. Dr.P.K.Gupta: Fundamentals of Insurance, 2<sup>nd</sup> Edition, Himalaya Publishing House, 2022.
4. P Periasamy - Fundamentals of Insurance, Viay Nicole Imprints Pvt. Ltd, 2020.
5. Alkia Mittal & S L Gupta- Principles of Insurance and Risk Management, Sultan Chand & Sons, 2<sup>nd</sup> Edition, 2008.

**WEB SOURCES:**

- 1 <https://www.google.com/search?q=Insurance>
- 2 <https://www.google.com/search?q=Life+Insurance%2C+Fire+insurance>
- 3 <https://www.google.com/search?q=Miscellaneous+Insurance>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	H	S	M	S
<b>CO2</b>	S	S	H	H	S
<b>CO3</b>	S	H	S	S	M
<b>CO4</b>	S	M	S	H	H
<b>CO5</b>	S	H	S	M	S

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

*Kalpana Devi*  
 [Dr. S. Kalpana Devi]  
 Signature of the Course in-charge

*Dr. S. Uma*  
 Signature of the HOD

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF 100% CIA FOR THE ONE  
CREDIT SELF- STUDY COURSE AND THE MARK DISTRIBUTION  
PATTERN FOR THE PART III THEORY PAPER OF APPLICABLE  
COURSE**

**PREAMBLE**

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to have one credit Self Study Course for applicable programmes in both UG & PG programme in the V and II semester respectively for the students to be admitted from the academic year 2026-2027 and onwards.

In order to foster independent learning, enhance academic flexibility, and encourage students to explore knowledge, the institution introduces the One Credit Self Study Course. This initiative is designed to provide students with an opportunity to pursue structured self-learning during the regular programme of study.

The one credit Self Study Course for applicable UG & PG programme in the V and II semester respectively, for the students admitted from the academic year 2026-2027 and onwards.

**1. CIA COMPONENTS FOR ONE CREDIT COURSE**

CIA shall be conducted by the department concerned.

CIA I	50 (Converted to 10)	20	25
CIA II	50 (Converted to 10)		
Case Study		5	

**QUESTION PAPER PATTERN**

Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	50
K2 - K4 Q7 to Q 10	B (Either or pattern)	4 x 5 = 20	Short Answers	
K2 - K5 Q11 to Q 13	C (Either or pattern)	3 x 8 = 24	Descriptive / Detailed	

**2. PART III THEORY APPLICABLE COURSE**  
(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Objective Capacity Testing /Seminar		5	
Attendance		5	

ESE : 55 Marks

**QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 - K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 - K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	



**PRINCIPAL**  
PRINCIPAL  
Kongunadu Arts & Science College  
Coimbatore - 641 029

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 11- Business Research Methods and Communication</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To apply the major types of research designs.
- 2 To enable the students to know about the principles, objectives and importance of communication in commerce and trade
- 3 To develop the students to write business reports and research reports

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the ethical issues associated with the conduct of research.
	CO2	Understanding the business problems and effective ways to answer those problems.
	CO3	Applying the modules to formulate and present effective research reports.
	CO4	Apply the design of different business correspondence in the factual business Communication.
	CO5	Analyze the importance of verbal and nonverbal Report.

**SYLLABUS****UNIT – I****(15 HOURS)**

Research: Definition – Objectives – Significance of research - Types of research – Research process - Criteria of good research – Formulating a research problem – Research design – Types of research design. Literature Review – Reasons for review – Identification of research gap – Framing of objectives

**UNIT – II****(15 HOURS)**

Hypothesis: Formulation of hypothesis – Testing of hypothesis. Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. Data Collection Variable: Meaning and Methods of data collection

**UNIT – III****(15 HOURS)**

Research Report: Preparation of Research Report – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing- Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

**UNIT – IV****(15 HOURS)**

Communication - Introduction – Objectives – Media – Types – Barriers. Need, function and **\*kinds of a business letter** - Planning Business message-Lay out-Enquiries and Replies-Order and Execution. Circular letter- Sales Letters.

**UNIT – V****(15 HOURS)**

Banking Correspondence- Insurance Correspondence – Correspondence of a Company Secretary

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOKS:**

1. Research Methodology Methods and Techniques - C.R. Kothari and Gaurav Garg, New Age International Publishers, 5<sup>th</sup> Edition, 2023
2. Business Communication – Dr J Priyadharshni – Charulatha Publications, 2<sup>nd</sup> Edition, 2022.

**REFERENCE BOOKS:**

1. Research Methodology – Dr Sachdeva, Lakshmi Narain Agarwal publication, 2022
2. Statistical Methods – S P Gupta, 46<sup>th</sup> Edition Sultan Chand & Sons 46<sup>th</sup>,2021.
3. Essentials of Business Communication – C B Gupta, Cengage Learning India Pvt Ltd, Reprint 2022.
4. Business Communication – Kathiresan & Radha, Prasanna Publishers, 7<sup>th</sup> Edition,2022.

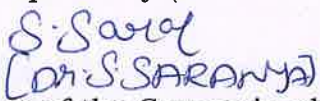
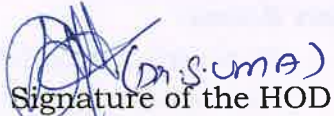
**WEB SOURCES:**

- 1 [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes)
- 2 <https://ccsuniversity.ac.in/bridge-library/pdf>
- 3 [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
- 4 <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

## MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>C01</b>	S	M	H	S	S
<b>C02</b>	H	S	H	H	M
<b>C03</b>	S	S	S	H	S
<b>C04</b>	M	H	H	S	M
<b>C05</b>	S	M	H	S	S

**S** - Strong**H** - High**M** - Medium**L** - Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge	 Signature of the HOD
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<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper12 – Management Accounting</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the various components of management accounting and related terms
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budgetary control tools

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Outline the various concepts relating to management accounting
	CO2	Analyze financial statements using ratio analysis
	CO3	Evaluate the working capital management of companies
	CO4	Comparing various alternatives using marginal costing and decision making
	CO5	Analyze new budget and budgetary control for organizations

**SYLLABUS****UNIT – I (18 HOURS)**

Management Accounting – Meaning – Objectives and Scope–Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools of financial analysis.

**UNIT – II (18 HOURS)**

Ratio Analysis–Analysis of liquidity–Solvency and Profitability–Construction of Balance Sheet.

**UNIT – III (18 HOURS)**

Working Capital –Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

**UNIT – IV (18 HOURS)**

Marginal costing and Break Even Analysis–Managerial applications of marginal costing–Significance and limitations of marginal costing.

**SUB.CODE: 26UCM612****UNIT – V****(18 HOURS)**

Budgeting and Budgetary control–Definition–Importance, \*Essentials – Classification of Budgets –Master Budget–Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

**THEORY 20% & PROBLEM 80%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Management Accounting- Sharma & Shashi K. Gupta, Kalyani Publishers, 14<sup>th</sup> Revised edition, 2022

**REFERENCE BOOKS:**

1. Dr.S.N.Maheswari, Management Accounting and Financial Control, Sultan Chand & Sons, New Delhi
2. T.S.Reddy & Y.Hariprasad Reddy, Management Accounting, Margham Publications, Chennai, 6<sup>th</sup> edition, 2022
3. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 4<sup>th</sup> Reprint 2007.
4. Management Accounting -Dr. M. Wilson, Himalaya Publishing House Pvt. Ltd, 2021


**WEB SOURCES:**

- 1 <https://www.icsi.edu/media/webmodules/publications/CompanyManagementAccounting.pdf>
- 2 <https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

**S – Strong****H – High M – Medium****L – Low**

Content prepared by (Based on Inputs) S. Saranya [S.SARANYA] Signature of the Course in-charge	 Signature of the HOD
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<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper13- Principles of Auditing</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Define the important concept and rules relating to auditing
	CO2	Outline the techniques and applicability of internal audit
	CO3	Analyze the valuation of assets and liabilities in business
	CO4	Analyze the accounts and auditing the joint stock companies
	CO5	Examine about investigation and auditing of computerized accounts

**SYLLABUS****UNIT - I****(15 HOURS)**

Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes

**UNIT - II****(15 HOURS)**

Internal Control - Internal Check and Internal Audit-Audit Note Book-Working Papers. Vouching -Voucher- Vouching of Cash Book-Vouching of Trading Transactions-Vouching of Impersonal Ledger.

**UNIT - III****(15 HOURS)**

Verification and Valuation of Assets and Liabilities-Auditor's position regarding the valuation and verifications of Assets and Liabilities -Depreciation-Reserves and Provisions-Secret Reserves.

**SUB.CODE: 26UCM613****UNIT – IV****(15 HOURS)**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor–Rights and Duties– **\*Liabilities of a Company Auditor**– Share Capital and Share Transfer Audit –Audit Report– Contents and Types.

**UNIT – V****(15 HOURS)**

Investigation– Objectives of Investigation–Audit of Computerised Accounts– Electronic Auditing– Investigation under the provisions of Companies Act.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Practical Auditing – Tandon B N, S Chand & Co., P Ltd, Reprint B COM<sup>th</sup>, 2023.

**REFERENCE BOOKS:**

1. Fundamentals of Practical Auditing – Ravindar Kumar & Virendar Sharma, Prentice hall, 6<sup>th</sup> Edition 2021
2. Practical Auditing – V Radha, Prasanna Publishers, 6<sup>th</sup> Edition 2022
3. Practical Auditing – Dinkarpagare, Sultan Chand & Co P Ltd, 14<sup>th</sup> Edition 2022
4. Auditing (Revised as per Companies Act 20B COM) – Pardeep Kumar, Baldev Sachdeva and Jagwant Singh, Kalyani Publications, 2022.

**WEB SOURCES:**

- 1 [http://ebooks.lpude.in/commerce/bcom/term\\_3/DCOM204\\_AUDITING\\_THEORY.pdf](http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf)
- 2 <https://www.himpub.com/documents/Chapter3442.pdf>

**MAPPING**


PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	M	M

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

 [P. SUDHA]

Signature of the Course in-charge

 (Dr. S. Uma)  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper14- Entrepreneurial Development</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To identify the various business opportunities
2. To understand the Process of setting up an enterprise
3. To develop an understanding of the role of MSME in economic growth

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the various characteristics and phases in entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs.
	CO3	Analyzing the problems faced by the small scale entrepreneurs.
	CO4	Applying the ideas in the formulation and evaluation of project report.
	CO5	Evaluate on the credit monitoring and case analysis.

**SYLLABUS****UNIT - I****(15 HOURS)**

Entrepreneur- concept, Meaning, Definition, Characteristics, Functions, Types. Entrepreneurship- Meaning, Definition, Growth of entrepreneurship in India. Women entrepreneurship- Concept, Growth, Problems – Self Help Group. Rural entrepreneurship- Meaning, Needs, Problems & Development.

**UNIT - II****(15 HOURS)**

Entrepreneurship development programs (EDP) - Meaning, Needs, Objectives, EDP in India, Phases, Need for training and development. Industry 5.0 – Definition - Need- objectives- Reason for adopting industry 5.0.

**UNIT - III****(15 HOURS)**

Entrepreneurship and small enterprises- Needs and importance of development. Industrial sickness- Meaning, Causes, Remedies. Institutional assistance- District industries centers (DICs), Small industries development organization (SIDO), National small industries Corporation Limited (NSIC), Small industries bank of India (SIDBI), Khadi and Village industries commission (KVIC).

**UNIT – IV****(15 HOURS)**

Incentives and subsidies- Meaning, Needs. Subsidized services- Subsidy market, Transport subsidy. \*Seed capital assistance, Taxation benefits to SSI, Special assistance for exports.

**UNIT – V****(15 HOURS)**

Project- Meaning, Project identification, Project formulation: needs, Concepts, Feasibility report, Evaluation. Credit Monitor Analysis (CMA)- Case analysis.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, S Chand & Sons, 3<sup>rd</sup> Edition 2022.

**REFERENCE BOOKS:**

1. Entrepreneurial Development- Saravanavel, Tata Mc Grew Hill, 5<sup>th</sup> edition 2020
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8<sup>th</sup> edition reprint 2014
3. Entrepreneurial Development- Khankha, Sultan Chand & Co. P.Ltd, 4<sup>th</sup> revised edition reprint 2020
4. Entrepreneurial Development – CA Dr Abha Mathur, Taxmann Publication Pvt Ltd 2021.

**WEB SOURCES:**

- 1 <https://www.interaction-design.org/literature/topics/design-thinking>
- 2 <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
- 3 <http://www.msme.gov.in/>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	H	H	S	S
CO2	H	S	S	H	M
CO3	H	S	M	S	H
CO4	S	H	H	S	H
CO5	S	M	H	S	H

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)

P.K.U.  
[Dr. P.K. Umamaheswari]  
Signature of the Course in-charge

  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper15- Indirect Taxes</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

- 1 To understand the applicability of indirect taxes in India
- 2 To familiarize with the calculation and execution of goods and service tax in India
- 3 To understand the working of custom law in India

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Recall various concepts relating to Indirect tax regime in India
	CO2	Analyze the concept and applicability of GST in businesses
	CO3	Compare the GST regime with other indirect tax laws prior to it
	CO4	Illustrate GST system in own business and other prototypes
	CO5	Examine the custom law and related duties and taxes

**SYLLABUS****UNIT – I****(15 HOURS)**

Meaning of Tax and Taxation- Types of Taxes: Direct and Indirect Taxes- Features–Merits and Limitations-Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India -Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

**UNIT – II****(15 HOURS)**

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST-SGST- UTGST-IGST. Subsuming of Taxes-GST Rate Structure in India. GST Council: Structure and Functions.

**SUB.CODE: 26UCM615****UNIT – III****(15 HOURS)**

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning And Applicability.

**UNIT – IV****(15 HOURS)**

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

**UNIT – V****(15 HOURS)**

Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 -Basic Concepts -Taxable Event-Levy and Exemptions from Customs Duty-Types-Methods of Valuation-Abatement of Duty on Damaged or Deteriorated Goods- **\*Customs Duty Draw Back.**

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOKS:**

1. Indirect Taxes – V S Datey, Taxman Publication (p) Ltd. New Delhi, 2019
2. Systematic Approach to GST – Dr Grish Ahuja and Dr. Ravi Gupta, Commercial Law publishers (India) Pvt Ltd, 6<sup>th</sup> edition December 2020

**REFERENCE BOOKS:**

1. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi, 2022
2. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof. V.P. Agarwal, 9<sup>th</sup> updated edition 2023
3. Indirect Taxes - Dr. R. Parameswaran and CA. P. Viswanathan, GST and Customs Laws, Kavin Publications, 2023
4. The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House , 2017

**WEB SOURCES**

- 1 <https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf>
- 2 <https://www.bing.com/videos/search?q=gst+video+youtube&view=detail>


**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

  
 Signature of the Course in-charge

  
 Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Project and viva voce</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK</b>	<b>TOTAL HOURS</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To enhance the knowledge of the students in business research.
2. To identify the core interest on the students in the various fields involved in the business.
3. To create discernment about the tools and techniques used in business research

**COURSE OUTCOMES (CO)**

<b>K3 TO K5</b>	CO1	Improvement in the erudition of business research.
	CO2	Reorganization of the interested business area of the students.
	CO3	Identifying the practical problems in different fields and collecting data
	CO4	Accretion in the awareness level of the students research tools and techniques.
	CO5	Preparation of report for the project and evaluating the reports.

Individual project work will be assigned to students during the beginning of the VI semester under the supervision and guidance of faculty members. The submission of Report and Viva Voce examination will be at the end of the VI semester. The Project Work shall be treated to Business, Industry, Banking, Insurance, Commerce and Administrative work. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below.

<b>KNOWLEDGE LEVEL</b>	<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
K3	Project Report	60	<b>80</b>
K4	Viva voce	20	
K5			

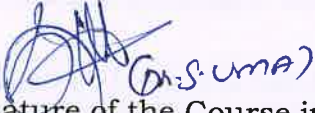
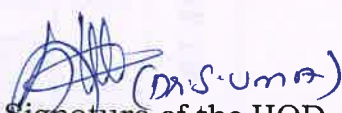
**INTERNAL MARKS**

Review	15	20
Regularity	5	

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	M	S	M	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	M

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)	
 Signature of the Course in-charge	 Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 1 - Financial Markets and Services</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

### COURSE OBJECTIVES

1. To understand about the regulation of financial institutions.
2. To acquire knowledge of mutual funds and venture capital.
3. To impart knowledge on the role and function of the Indian financial system.

### COURSE OUTCOMES (CO)

<b>K1 TO K5</b>	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.
	CO2	Understanding the financial institutions and the working of mutual funds.
	CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.
	CO4	Discovering the ideas on the financial system.
	CO5	Evaluating the methods of factoring, venture capital and securitization.

### SYLLABUS

#### UNIT – I (15 HOURS)

Financial markets – Structure – Money market - Features – Objectives - Capital markets – Importance - Difference between money market and capital market, Derivative markets and Commodity markets.

#### UNIT – II (15 HOURS)

New Issue markets – Functions - Issue Mechanism – Instrument of issue. Merchant Banking – Meaning, Origin and Growth - Merchant Banking in India – Merchant Banking Services.

#### UNIT – III (15 HOURS)

Banks as Financial Intermediaries – Commercial Banks role in financing – IDBI – IFCI – LIC – GIC – UTI – Functions.

#### UNIT – IV (15 HOURS)

Mutual Fund – Concept and origin of mutual fund – Importance and growth of mutual fund in India – **\*Mutual fund schemes** - Leasing as sources of finance – Forms of leasing.

#### UNIT – V (15 HOURS)

Venture capital – Features – Importance. Factoring – Types - factoring as a source of finance – Securitization of assets – Mechanics of securitization – Utility of securitization.

**THEORY100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11<sup>th</sup> Revised Edition, 2016

**REFERENCE BOOKS:**

1. Financial Markets and Financial Services in India – Benson Kunjukunju, S.Mohan, New Century Publications, 2012.
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 9<sup>th</sup> Edition, 2020
3. Financial Management - M Y Khan and Jain, Tata Mc Grew Hill, 8<sup>th</sup> Edition, 2019
4. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication, 5<sup>th</sup> Edition Reprint 2019

**WEB SOURCES:**


1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatfinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

**MAPPING**


CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	S	H
CO2	S	M	H	H	H
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	S	M	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)



(Dr. SUMA)  
Signature of the Course in-charge



(Dr. SUMA)  
Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 2 - Financial Management</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To identify the concepts and theories in financial Management and its practical applicability
2. To gain knowledge about techniques in capital budgeting
3. To understand the needs and calculation of working capital in an organization.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the scope of financial Management and its role in successful Business.
	CO2	Understanding various tools and techniques used in formation of capital structure, determine cost of capital and framing of Dividend policy.
	CO3	Apply financial information to recommend and justify solutions to financial problems.
	CO4	Analyzing the several management policies involved in Finance.
	CO5	Evaluate the dividend policy of a company.

**SYLLABUS****UNIT - I****(15 Hours)**

Financial Management-Introduction – Nature – Objectives – Types of Financial Management – Scope – Process – importance – Functions – Benefits – Financial Manager – Introduction – Role of finance manager–Responsibilities – Qualities of Financial Manager- Sources of long term finance: Shares, Debentures, Ploughing Back of Profits.

**UNIT - II****(15 Hours)**

Cost of Capital – Meaning – Importance – Types - Objectives – Process – Techniques – Pay Back Period – Meaning – Advantages – Disadvantages of Pay Back Period- Calculations of ARR – Concept – NPV method – Concept - Advantages – Disadvantages – Steps for calculating NPV – IRR – concept – Merits and Demerits – Calculation of IRR – Process of IRR

**UNIT - III****(15 Hours)**

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method. -Definition – Types – Importance – Components – Factors – affecting cost of capital – Calculations – measurement of cost of equity – preference – Debt capitals – cost of retained earnings - calculations – importance and Benefits – Weighted average capital – Definition – Uses – Calculations – Importance and Limitation

**UNIT – IV****(15 HOURS)**

Capital Structure (Theory aspects only) — Meaning – Planning – its analysis – Theories of Capital Structure – Net income, Net operating income MM Hypothesis Theories - **\*Factors affecting Capital structure** - Leverage – Financial, Operating and Combined Leverage (Problems).

**UNIT – V****(15 HOURS)**

Dividend Policy – meaning – objectives - importance - types - Factors affecting Dividend Policy (Excluding Problems) - Receivable management – Objectives – function – Types - Importance -Benefits – cash Management – Objectives – Functions – Importance – Types – Techniques - Problems - Working Capital management – Concept – Objectives – Importance – Components – Types

**THEORY 40% & PROBLEM 60%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Financial Management - Sharma R.K& Shasi K.Gupta, Kalyani Publishers, 7<sup>th</sup> Edition, 2011

**REFERENCE BOOKS:**

1. Financial Management - I M Pandey Pearson Publications, 2021
2. Financial Management - Principles and Practice - S.N. Maheswari, Sultan Chand, 2019
3. Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill, 3<sup>rd</sup> Edition, 2014
4. Financial Management – Dr. V Gurumurthy, Dr G Selvaraj and Dr R Swarnalakshmi – Charulatha Publications, 2016

**WEB SOURCES:**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	S	H
CO2	S	M	H	H	H
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	S	M	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

*P. Sudha* [P. SUDHA]

Signature of the Course in-charge

*Dr. S. Uma*  
[DR. S. UMA]

Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 3 - Security Analysis and Portfolio Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

### COURSE OBJECTIVES

1. To aim at to understand the investments scenario
2. To enable them to gain in-depth knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

### COURSE OUTCOMES (CO)

<b>K1 TO K5</b>	CO1	Remembering the relationship between risk and return..
	CO2	Understanding the various alternatives available for investment.
	CO3	Apply to value the equities and bonds.
	CO4	Analyse the knowledge of the various strategies followed by investment practitioners.
	CO5	Evaluating methods of CAPM

### SYLLABUS

#### UNIT – I

**(15 HOURS)**

Investment: Meaning and process of Investment Management –Speculation Investment Avenues in India. Behavioural finance: meaning nature, scope, objective, application. Investment decision cycle.

#### UNIT – II

**(15 HOURS)**

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

#### UNIT – III

**(15 HOURS)**

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

#### UNIT – IV

**(15 HOURS)**

Fundamental and Technical Analysis – Economy, Industry and Company analysis – **\*Tools for technical analysis-** Sources of information for analysis.

#### UNIT – V

**(15 HOURS)**

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM).

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

- 1 Investment analysis and portfolio management – Prasanna Chandra, 6<sup>th</sup> edition, Prasanna Chandra Publications, 6<sup>th</sup> Edition 2021

**REFERENCE BOOKS:**

- 1 Security Analysis and Portfolio Management - Kevin.s., prentice hall of India -2022
- 2 Security Analysis and portfolio management - Punithavathy pandian, Vikas - 2012
- 3 Investment Management - V.k. Bhalla , S Chand, 9<sup>th</sup> edition, Reprint 2017
- 4 Investment Management – Preeti Singh, Himalaya Publications, 17<sup>th</sup> Revised Edition 2012

**WEB SOURCES:**

- 1 [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
- 2 <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfoliomangement->
- 3 lecture-notes-1-10/1770B COM48

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	S	H
CO2	S	M	H	H	H
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	S	M	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

15. JLa  
 EDV. K. ABILA  
 Signature of the Course in-charge

Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 4 - Human Resource Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

### COURSE OBJECTIVES

1. To know strategies relating to Human Resource management
2. To be acquainted with Industrial Relations Policy.
3. To assimilate knowledge on employee welfare.

### COURSE OUTCOMES (CO)

<b>K1 TO K5</b>	CO1	Memorizing the basic concepts of human resource management.
	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, etc.
	CO3	Acquiring knowledge in labour welfare measures.
	CO4	Implementing better techniques for effective Human resource Management.
	CO5	Evaluating concepts of Human Resources Audit in an Organization.

### SYLLABUS

#### UNIT – I

**(15 HOURS)**

Human Resource Management-Nature and Scope-Difference between Personnel Management and HRM-Environment of HRM-Human Resource Planning-Recruitment - Selection-Methods of Selection-Use of various Tests-Interview Techniques in Selection - Placement.

#### UNIT – II

**(15 HOURS)**

Training-Methods-Techniques-Identification of the Training Needs-Training and Development-Performance Appraisal-Transfer-Promotion and Termination of Services – Career Development

#### UNIT – III

**(15 HOURS)**

Remuneration-Components of Remuneration-Incentives-Benefits-Motivation Welfare and Social Security Measures of employees.

#### UNIT – IV

**(15 HOURS)**

Labour Relation-Functions of Trade Unions-Forms of Collective Bargaining-Workers participation in Management-Types and effectiveness-Industrial Disputes and Settlements (Excluding Laws)

#### UNIT – V

**(15 HOURS)**

Human Resource Audit – Nature – **\*Benefits** – Scope & Approaches of HR audit – Qualitative and quantitative indicators of HR audit.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Human Resource Management – C.B. Gupta, Sultan Chand and Sons, 2018

**REFERENCE BOOKS:**

1. Human Resource Management- Text and Cases – K.Aswathappa, Tata Mcgraw Hill, 8<sup>th</sup> Edition,2018
2. Human Resource Management - C.B. Memoria, Himalaya Publication, 2011
3. Human Resource Management,L.M.Prasad,Sultan Chand & Sons, New Delhi, 2017 ,3<sup>rd</sup> Editions.
4. Human Resource Management by V.S.P.Rao, S.Chand Publication ,New Delhi, 2016.



**WEB SOURCES:**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

**MAPPING**

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	M	S	S	S	H
<b>CO2</b>	S	M	H	H	H
<b>CO3</b>	H	H	S	S	M
<b>CO4</b>	H	M	H	S	S
<b>CO5</b>	S	M	H	S	H

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)   <b>Dr. B. ANILA</b> Signature of the Course in-charge	 <b>(Dr. S. Uma)</b> Signature of the HOD
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<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 5 - Customer Relationship Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

### COURSE OBJECTIVES

1. To make the students understand the concepts and principles of Customer Relationship Management set up to meet the organizational need, benefits and process of creating long-term value for individual customers
2. To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.
3. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations and to enable managing Customer Relationship

### COURSE OUTCOMES (CO)

<b>K1 TO K5</b>	CO1	To enable the students to understand the fundamentals of Customer Relationship Management
	CO2	To enable the students to understand the concepts of CRM
	CO3	To acquaint the students with the process of CRM strategy development
	CO4	To enable the students to know CRM practices in different sectors like manufacturing, Services, Call Centers, etc.
	CO5	To enable the students to understand the issues and challenges in CRM implementation, tools of CRM and CRM Metrics

### SYLLABUS

#### UNIT – I

**(15 HOURS)**

Introduction to CRM: Definition and concepts of CRM- Components of CRM- Understanding the goal of CRM- Context of Relationship Management- Evolution- Transactional vs Relationship approach- CRM as a Strategic Marketing Tool- CRM significance to the stakeholders.

**UNIT – II****(15 HOURS)**

Understanding Customers: Customer Information Database- Customer Profile Analysis- Customer Perception, Expectation Analysis- Customer Behaviour in Relationship Perspectives; Individual and Group Customers- Customer Life Time value- Selection of Profitable Customer Segments.

**UNIT – III****(15 HOURS)**

CRM Structure: Elements of CRM- CRM Process- Strategies for Customer Acquisition- Retention and Prevention of Defection- Models of CRM- CRM Road Map for Business Applications.

**UNIT – IV****(15 HOURS)**

CRM Planning and Implementation: Strategic CRM Planning Process- Implementation Issues- CRM Tools- Analytical CRM- Operational CRM- Call Center Management- **\*Role of CRM Managers.**

**UNIT – V****(15 HOURS)**

Trends in CRM: e-CRM Solutions- Data Warehousing- Data Mining for CRM- An introduction to CRM Software Packages- SAP, DocNet.

**THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOK:**

1. Customer Relationship Management- E.Gnanasekaran- A.R.S. Publications, Chennai, 20B COM

**REFERENCE BOOKS:**

1. Customer Relationship Management- S. Shanmugasundaram- Prentice Hall of India Private Limited, New Delhi, 2008
2. Customer Relationship Management- Kaushik Mukherjee- Prentice Hall of India Private Limited, New Delhi, 2008
3. Customer Relationship Management- V. Kumar & Werner J- Willey India, 2008

**WEB SOURCES:**

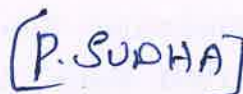
- 1 <https://business.adobe.com/blog/basics/customer-relationship-management-what-it-is-how-it-works-why-it-is-important>
2. <https://www.walkme.com/blog/4-principles-of-customer-relationship-management/>

**MAPPING**

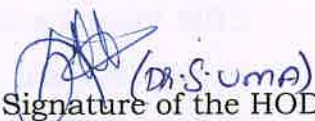
<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	S	H	S	M	S
<b>CO2</b>	S	S	H	H	S
<b>CO3</b>	S	H	S	S	M
<b>CO4</b>	S	M	S	H	H
<b>CO5</b>	S	H	S	M	S

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

Signature of the Course in-charge



Signature of the HOD

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 6 - Consumer Affairs</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

#### **COURSE OBJECTIVES**

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection

#### **COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

#### **SYLLABUS**

##### **UNIT – I**

**(15 HOURS)**

Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000suite

**UNIT – II****(15 HOURS)**

The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

**UNIT – III****(15 HOURS)**

Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

**UNIT – IV****(15 HOURS)**

Role of Industry Regulators in Consumer Protection

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

**UNIT – V****(15 HOURS)**

Contemporary Issues in Consumer Affairs - Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative

Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified.

### **THEORY 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

#### **SUGGESTED READINGS :**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :- [www.consumereducation.in](http://www.consumereducation.in)
8. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
9. ebook, [www.bis.org](http://www.bis.org)
10. The Consumer Protection Act, 1986 and its later versions.

#### **MAPPING**

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	H	H	H	S	S
<b>CO2</b>	H	S	S	H	M
<b>CO3</b>	H	S	M	S	H
<b>CO4</b>	S	H	H	S	H
<b>CO5</b>	S	M	H	S	H

**S** – Strong

**H** – High

**M** – Medium

**L** – Low

<b>PROGRAMME CODE: 13</b>		<b>For B.A., BBA., B.Com., BCA. and B.Sc. Degree Students</b>		
<b>TITLE OF THE PAPER:</b>		<b>Skill Based Subject 1 – Basics of Cyber Security</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To provide fundamental knowledge of cyber security concepts and the digital environment.
2. To create awareness about cyber threats, cybercrimes, and common online frauds.
3. To develop the ability to identify risks associated with internet, mobile, and online transactions.
4. To familiarize students with safe practices in email, social media, and digital communication.
5. To introduce basic cyber laws, ethics, and responsible digital behavior.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Apply the fundamental concepts of cyber security and digital safety at appropriate place
	CO2	Identify various cyber threats, cybercrimes, and online frauds
	CO3	Enable safe practices while using internet, mobile, and e-commerce platforms
	CO4	Interpret security issues related to email and social media usage
	CO5	Comprehend cyber laws, ethics, and legal responses to cybercrime

**SYLLABUS****UNIT – I****(6 HOURS)**

Foundations of Cyber Security: Cyberspace and Digital Environment -Evolution of Cyber Security- Basic Concepts and terminology in Cybersecurity –Cybersecurity Threat – Defense in Depth concept in Cyber Security- Information Literacy – Types of False Information — Digital footprint — Cyber Frauds- Basic Safety Practices and Password Awareness - Multi-Factor Authentication (MFA)- Zero Trust Security Model.

**UNIT – II****(6 HOURS)**

Cyber Crimes & Threat Landscape: Introduction to AI in Cyber Security- Cyber Crimes- Important of Cybercrime- Types of Cyber Crime - CIA Triad – Tools for Confidentiality, Integrity, Availability -Cyber Crime & Digital Evidence Indian Perspective- Recent Cyber Crime Incidents-Social Engineering Frauds- Financial Frauds using Social Media Platforms- Ransomware Attacks -Deep fake based frauds - Cryptocurrency scams -Dark Web basics - Preventive Measures for individuals and Organizations – Awareness and Safe Online Behavior- Incident Response Process.

**UNIT – III****(6 HOURS)**

Internet, Mobile & Digital Transaction Security: Browser Security Tools – Mobile phone security and privacy settings – E-commerce concepts and risks – UPI Fraud Awareness -QR Code Scams - App permissions & Data Tracking – Malware Types and Cyber Attacks- Secure browsing and Data Theft & Public Wi-Fi Precautions – Symmetric vs Asymmetric Encryption.

**UNIT – IV****(6 HOURS)**

Communication & Social Media Security: Basics of email usage and Communication – Email threats: Spam, Phishing, Malicious links- Fake News – Fake profiles, Cyber Bullying and Data Misuse –Computer Viruses – Antivirus and Firewall concepts – Safe sharing practices and Digital responsibility. Ethical Hacking.

**UNIT – V****(6 HOURS)**

Cyber Laws, Ethics & Digital Responsibility: Introduction to Cyber Law – IT Act 2000 and Amendments– Data Protection Laws (India DPDP Act 2023). Intellectual Property in Digital Space- Cybercrime and legal provisions – User rights and responsibilities in cyberspace – Digital footprint and online identity – Personal data protection and privacy – Cyber ethics and responsible usage – Cyber safety awareness programs and best practices.

**Case Study:** Case studies of cyber law enforcement in India

**Work Book**

1. *Basics of Cyber Security*, prepared by Kongunadu Arts and Science College, Coimbatore

**REFERENCE BOOKS:**

1. Data Security Council of India (DSCI), in collaboration with Seqrite, presents the second edition of the India Cyber, Threat Report 2025.
2. Green, J., Smith, A., & Brown, T. (2024). *Information security management principles*. Routledge.
3. Armstrong-Smith, S. (2024). *Understand the cyber attacker mindset: Build a strategic security program*. Kogan Page.
4. Ismail, Y., Lacy, F., & Belu, R. (Eds.). (2024). *Cybersecurity: Threats, technologies, and emerging solutions*. IntechOpen.
5. Rais, R., Morillo, C., Gilman, E., & Barth, D. (2023). *Zero trust networks: Building secure systems in untrusted networks (2nd ed.)*. O'Reilly Media.
6. Shapiro, S. J. (2023). *Fancy bear goes phishing: The dark history of the information age*. Farrar, Straus and Giroux.
7. Tamil Nadu Fact Check Unit, *Training Handbook*
8. James Graham (2011), *Cyber Security Essentials*, CRC Press, Auerbach Publications, Taylor & Francis Group.
9. Kathryn Knerler (2022), *11 Strategies of a World-Class Cybersecurity Operations Center*, MITRE Corporation.
10. Dr. Jeetendra Pande (2017), *Introduction to Cyber Security*, Uttarakhand Open University.
11. Rohas Nagpal (2008), *Real world cyber crime cases, Cyber Crime & Digital Evidence – Indian Perspective*, Asian School of Cyber Laws
12. Prof. (Dr.) Nilesh K. Modi (2021), *Cyber Security Techniques*, Dr. Babasaheb Ambedkar Open University.
13. *Cyber Security Awareness Handbook (2020)*, Ciso Jil information Technology Limited.

- 14 Jeff Kosseff (2020), Cybersecurity Law, John Wiley & Sons, Inc.
- 15 Cyber Crime Law and Practice, The Institute of Company Secretaries of India, 2016
- 16 Yuri Diogenes (2018), Cybersecurity Attack and Defense Strategies, Packt Publishing.
- 17 Cybersecurity Handbook, Ministry of Digital Governance, National Cybersecurity Authority, June 2021.
- 18 Justin Hutchens (2024), The Language of Deception: Weaponizing Next Generation AI- Explores
- 19 AI in social manipulation, deep fakes, and malware.

**WEB SOURCES:**

1. <https://safety.google/>
2. <https://safety.google/security/security-tips/>
3. <https://www.simplilearn.com/tutorials/cyber-security-tutorial>
4. <https://www.getcybersmart.org/for-students>
5. <https://www.techbuddies.io/cyber-security-basics>
6. <https://www.geeksforgeeks.org/ethical-hacking/what-is-cyber-security/>
7. <https://www.drishtias.com/daily-updates/daily-news-editorials/india-s-cybersecurity-challenge-threats-and-strategies>
8. <https://www.dsci.in/resource/content/india-cyber-threat-report-2025>
9. <https://www.eimt.edu.eu/25-major-cyber-attacks-in-india-threats-and-strategies>
10. <https://www.coursera.org/in/articles/types-of-cyber-attacks>
11. <https://eventussecurity.com/cybersecurity/india/cyber-attacks/>
12. [www.heimdalsecurity.com](http://www.heimdalsecurity.com)

**Question Paper Pattern****Duration: 3 hrs****Max: 75 marks****Section - A (10x1=10)****Choose the correct answer****Section - B (5x5=25)****Short answer questions, either or type, one question from each unit.****Section - C (5x8=40)****Essay answer questions, either or type, one question from each unit.**

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION  
SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND  
FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND  
PG PROGRAMMES RESPECTIVELY**

**PREAMBLE**

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improve conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

**1.Purpose**

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

**2.Scope**

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

**3. Examination Guidelines**

**Question Paper Design**

- ❖ Questions should be Focused on higher-order thinking (analysis & evaluation)
- ❖ Avoid direct recall questions

**Communication to Students and Staff Members**

- ❖ Inform students in advance about the format, rules, and allowed resources.

**SUB.CODE:26UGC3S1**

- ❖ Provide sample questions to familiarize them with the OBE style.
- ❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.
- ❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.
- ❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.



  
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Coimbatore - 641 029

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE - 641029

THE MODALITIES FOR THE CONDUCT OF 100% CIA  
EXAMINATIONS

**PREAMBLE**

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security and Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

#### **CONDUCT OF I & II CIA EXAMINATIONS**

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

#### **QUESTION PAPER PATTERN**

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice (10 × 1 = 10 Marks)

Section B - Either or Type (5 × 5 = 25 Marks)

Section C - Either or Type (5 × 8 = 40 Marks)

**Maximum Marks : 75**

**Duration : 3 Hours**

**CIA EXAMINATION MARK BREAKUP**

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	<b>Total</b>	<b>100</b>

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	<b>Total</b>	<b>100</b>

**ATTENDANCE CALCULATION**

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:  
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.



  
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<b>PROGRAMME CODE: 13</b>	<b>B COM</b>			
<b>TITLE OF THE PAPER:</b>	<b>Skill Based Subject 2 - Computer Applications (Tally &amp; Advanced Excel) – Practical – II</b>			
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To impart the knowledge of accounting package that issued for learning to maintain accounts.
- 2 To make students to learn and apply TDS computations in Tally ERP.9 software.
- 3 To make students to understand the need of Advanced Excel and its employability in real business.

**COURSE OUTCOMES (CO)**

<b>K3 TO K5</b>	CO1	Students be able to understand the need of Tally software in developing Computerized accounts.
	CO2	Acquire the skill of financial decision making in a systemized manner and Interpret the financial statements as well as evaluation of stock at end.
	CO3	Applying learning skill and knowledge to work on simple projects laid on text and numerical data.
	CO4	Gain practical exposure on spreadsheet and Used advanced techniques for report visualization.
	CO5	Application of key accounting assumption and principles of Tally ERP.9 and Advance Excel in real business

**SYLLABUS****TALLY**

1. Prepare a Trial Balance
2. Prepare simple Final Accounts (Trading, Profit/Loss and Balance Sheet)
3. Interest calculation (Simple & Multiple)
4. TDS computation
5. GST computation

**ADVANCED EXCEL**

1. Slicers
2. Create data validation
3. Text to Columns
4. Create Mail Merge
5. Data analysis

**MAPPING**

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	M	S	S	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	M	M	S	S	S

**S** – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)

P.K.U  
 [Dr. P.K. Umamaheswari].  
 Signature of the Course in-charge

  
 (Dr. S. Uma)  
 Signature of the HOD

<b>PROGRAMME CODE: 13</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>			
<b>TITLE OF THE PAPER:</b>	<b>Skill Based Subject 3 - Basics of Intellectual Property Right's</b>			
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To create awareness about recent trends in IPR and Innovation
2. To explore the basic concepts IPR
3. To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.
4. To learn more about managing IP rights and legal aspects.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Know about basic concepts of IPR and patent
	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

**SYLLABUS****UNIT - I****(6 HOURS)**

**Introduction** -origin and development of Intellectual Property Rights (IPR), need for protecting IP, **Patents:** Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure

**UNIT - II****(6 HOURS)**

**Copyrights:** Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. **Industrial Designs:** Kind of protection provided in Industrial design. **Geographical Indication of Goods:** Basic aspects and need for the registration.

**UNIT - III****(6 HOURS)**

**Trade Marks:** Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. **Trade Secrets:** Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.

**UNIT – IV****(6 HOURS)**

**Protection of traditional knowledge** - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. **Protection of Plant Varieties** - Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.

**UNIT – V****(6 HOURS)**

**Managing IP Rights:** Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. **Transferring IP Rights:** Assignment contract, license agreement, deed of assignment. Infringement and enforcement.

**TEXT BOOK:**

1. Ramakrishna Chintakunta and M. Geethavani (2022). A Textbook of Intellectual Property Rights. Blue Hills publications.
2. N.K Acharya (2021).Intellectual property rights(8<sup>th</sup>Edn). Asia Law House.
3. Craig Allen Nard, Michael J. Madison, and Mark P. McKenna. (2017). Law of Intellectual Property (5<sup>th</sup>Edn). New York Aspen publishers.
4. Barrett and Margreth (2009). Intellectual Property. New York Aspen publishers.
5. Deborah E.Bouchoux(20B COM). Intellectual property:The Law of Trademarks, Copyrights, Patents, and Trade Secrets. Publisher: Cengage India

**REFERENCE BOOKS:**

1. B.Ramakrishna and H.S.Anil Kumar (2017). Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers. Notion Press.
2. V. K. Ahuja(20B COM). Law relating to Intellectual Property rights (2<sup>nd</sup> Edn). Lexis Nexis.
3. R. Radhakrishnan and S. Balasubramanian(2008).Intellectual property rights: Text and Cases. Excel Books India.
4. D. Goeland S. Parashar (20B COM). IPR Biosafety and Bioethics. Pearson Education India.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
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THE MODALITIES FOR THE CONDUCT OF 100% CIA  
EXAMINATIONS

**PREAMBLE**

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#### **QUESTION PAPER PATTERN**

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Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

**CIA EXAMINATION MARK BREAKUP**

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
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**ATTENDANCE CALCULATION**

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<b>PROGRAMME CODE: 13</b>		<b>FOR ALL UG STUDENTS</b>		
<b>TITLE OF THE PAPER:</b>		<b>EXTRA DEPARTMENTAL COURSE: GOODS AND SERVICE TAX</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To create awareness about GST principles among the students.
2. To provide the students with sufficient knowledge about GST and its working in India.
3. To enhance the skills of the students related to GST.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Exemplify the Laws of GST.
	CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy.
	CO3	Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it.
	CO4	Applying the uses of GST.
	CO5	Evaluating the provisions of levy and collection of GST.

**SYLLABUS****UNIT - I (6 HOURS)**

Good and Service Tax Introduction – Meaning - Need for GST – Benefits of GST\* - Structure of GST in India - Types of supplies under GST in India – Taxes subsumed under Central Goods and Services Tax Act 2017.

**UNIT - II (6 HOURS)**

Levy and Collection under GST - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

**UNIT - III (6 HOURS)**

Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.

**UNIT - IV (6 HOURS)**

Input Tax credit – Methods -Eligibility and conditions for taking input credit Reverse charge under the GST- Registration procedure under GST- E -Way bill- EInvoice -  
**\*Filing of Returns.**

**UNIT - V (6 HOURS)**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax.

**THEORY - 100%**

**\*Self Study and questions for examinations may be taken from the self study portions also.**

**TEXT BOOKS:**

1. Indirect Taxes - Dr.R. Parameswaran and CA.P. Viswanathan, GST and Customs Laws, Kavin Publications, 2018.
2. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd, 6<sup>th</sup> edition December 2020.

**REFERENCE BOOKS:**



1. Indirect Taxation – V.Balachandran, Sultan Chand & Co, New Delhi,2019
2. Goods and Service Tax-H.C. Mehrotra and prof. V.P. Agarwal, sahitya bhawan Publication, Agra, 8<sup>th</sup> updated edition 2021
3. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof. V.P. Agarwal, 8<sup>th</sup> updated edition 2021
1. The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House , 2017

**WEB SOURCES:**

1. <https://iimskills.com/gst-certification-course/?srsltid=AfmBOooJIIJBUSCJIitcXjyltNH4GZZ8-34AnswaplbdnvrSskAWP8X>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

MAPPING						
CO \ PSO	PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1		M	S	M	H	S
CO2		H	M	H	M	H
CO3		M	S	M	H	S
CO4		H	M	H	M	H
CO5		S	M	H	S	S

**S – Strong****H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)	
 [P. SUDHA]	
Signature of the Course in-charge	Signature of the HOD

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)  
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA  
EXAMINATIONS**

**PREAMBLE**

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses **Cyber Security and Information Security** are renamed as **Basics of Cyber Security and Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

#### CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

#### QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

**CIA EXAMINATION MARK BREAKUP**

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	<b>Total</b>	<b>100</b>

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	<b>Total</b>	<b>100</b>

**ATTENDANCE CALCULATION**

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:  
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.



  
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Coimbatore - 641 029


<b>Programme Code :</b>		<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>PART IV-ENVIRONMENTAL STUDIES</b>				
<b>Batch</b> 2026-2027	<b>Semester</b> I	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

### COURSE OBJECTIVES

- To provide a fundamental understanding of natural resources, environmental ethics, and the impact of modern practical conservation and sustainability.
- To inculcate knowledge and create awareness about concepts, components and function of ecosystems
- To appraise on the importance of biodiversity, its values, threats, indigenous and Traditional knowledge systems, conservation strategies, and modern identification tools, and cultivate conscious responsibility and awareness for biodiversity conservation and sustainability.
- To understand the environment threats and pollution, its impacts and mitigation strategies
- To develop an understanding of disasters (natural and man-made) and its preparedness

### COURSE OUTCOMES

**On Successful completion of the course, the students will be able to**

	CO1	Formulate genetic resource conservation strategies and assess India's SDG performance through AI/ML tools.
	CO2	Evaluate and predict the impact of humans on web of life, global economy and quality
	CO3	Think critically and develop strategies for biodiversity conservation, sustenance and environmental equity through eco conscious approach
	CO4	Demonstrate values and have compassion towards complex environmental issues and take part in mitigating current environment challenges through sustainable solutions
	CO5	Apply basic safety and preparedness measures in disaster situations in society, household and workplace

### UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT AND ITS SOCIAL ETHICS AND VALUES (6 HOURS)

Introduction to environment; Historical Development of Human – environment interaction; Industrial revolution, Economic development and its impact on the environment; **Overview of resources:** Definition, Classification of natural resources – biotic and abiotic, renewable and non-renewable. **Renewable Resources:** Water Resources- Rainwater Harvesting, Reservoirs managements, AI & ML tools for water resource management. Sustainable Development goals - Agriculture and

**SUB. CODE: 26EVS101**

Environment. Revisiting traditional agricultural practices- Biodynamic Farming, Physical and Biological soil factors. **Non-renewable Resources**- fossil fuel, nuclear fuel, Energy Resources: Conventional and non-conventional Resources- solar, wind, clean energy- hydrogen, Biomass energy-coir pith, charcoal; Use of exotic/invasive weed biomass for alternative energy/economy. Eg: *Lantana camara*, *Eichhornia Sp*, Genetic Resources and conservation, strategies.

**\*Activity:** (i) Analyze your department and its practices towards compliance to SDG's. List out the compliances towards SDG's with justification.

(ii) Examine your campus' current resource conservation strategies and provide commendations to improve its sustainability and resource efficiency.

\* Students can take up any one of the above.

**UNIT II ECOSYSTEMS****(6 HOURS)**

**Ecosystem**- Definition, Components (producers, consumers and decomposers) and functions- Energy flow, Food chains and its types, food web, Disturbances to food chain and food web due to anthropogenic intrusions Eg: Diclofenac Case, Ecological pyramids: types and importance of ecological pyramids, **Types of Ecosystems:** Natural ecosystem- Aquatic Ecosystem (Pond, River, Marine and Estuarine), Terrestrial Ecosystem (Forest, Grassland and Desert). Artificial Ecosystem (Crop land).

**Activity:** Develop a working model for an ecosystem through building a Terrarium or Suseum.

**UNIT III BIODIVERSITY****(6 HOURS)**

**Concept of Biodiversity:** Definition, Types-Genetic, Species and Ecosystem diversity. Indigenous Knowledge Systems on Biodiversity – Traditional knowledge and legal framework for bioprospecting and Biomimicry. Biodiversity- Values, uses and threats, sustainable use of bioresources for value additions, Conservation strategies of Biodiversity- *In-situ* - National Parks, Wildlife Sanctuaries, Community Reserve and Conservation Reserves, *Ex-situ* – Zoological Park, Aquarium, Botanical garden. **\*Case Study**- Nilgiri Tahr Conservation Project.

**Activity: (i)** Applications for plant and animal identification by software -*iNaturalist* and Merlin Bird ID

(ii) Field observation and documentation of the campus biodiversity.



**Text book**

1. Workbook on Environmental Science (2026), published by Kongunadu Arts and Science College, Coimbatore-641029.

**Reference Books:**

1. Fundamentals of Ecology, Odum E.P, Odum H.T & Andrews- Saunders publications
2. Ecology, Environmental science and Conservation. Singh J.S & Gupta SR, S Chand Publishing (2017).
3. This Fissured Land: An Ecological History of India; Gadgil M & Guha R (1993), University of California Press, 1<sup>st</sup> Edition.
4. Environment (8<sup>th</sup> Ed.) by Raven PH, Gift, Bary LR, Hassenzahl DM, 2015, Wiley publishing house.
5. R. S. Ambasht, A Text Book of Plant Ecology, Students Friends & Company, 1990 - Plant ecology - 373 pages
6. A. Ravikrishnan (2019), Environmental Science and Engineering (Forth Edition) by Sri Krishna Hitech Publishing Company Pvt.Ltd, Velappanchavadi, Chennai.
7. Yadav, P. (2021). Applied and Economic Zoology. Kedar Nath Ram Nath
8. Krishnamurthy, K. V. (2023). An advanced textbook on biodiversity: Principles and practice. Oxford and IBH Publishing.
9. Anonymous (2003) Professional's The Wildlife (Protection) Act, 1972. Professional Book Publications.
10. National Disaster Management Guidelines - National Disaster Management Information and Communication System (NDMICS) (2011). A publication of the National Disaster Management Authority, Government of India. ISBN: 978-93-80440-12-5, February 2012, New Delhi.
11. Disaster Risk Management Systems Analysis: A Guide Book, Food and Agriculture Organization of the United Nations, Rome (2008). ISBN 978-92-5106056-8.

**Web Reference Sources**

- 1 <https://egyankosh.ac.in/bitstream/123456789/77368/1/Unit-4.pdf>
- 2 <https://agritech.tnau.ac.in/pdf/sustainableagriculture.pdf>
- 3 [https://www.dev-practitioners.eu/media/key\\_documents/SDGs\\_Booklet\\_Web\\_En.pdf](https://www.dev-practitioners.eu/media/key_documents/SDGs_Booklet_Web_En.pdf)
- 4 <https://www.pmfias.com/environment-ecosystem-components-ecosystem/>
- 5 <https://www.ugc.gov.in/oldpdf/modelcurriculum/Chapter3.pdf>
- 6 [https://mjcollege.kces.in/pdf/download\\_documents/study\\_material\\_env\\_studies/ch3.pdf](https://mjcollege.kces.in/pdf/download_documents/study_material_env_studies/ch3.pdf)
- 7 [https://www.deshbandhucollege.ac.in/pdf/resources/1587401626\\_BA\(H\)-Psc-Eco-Eng-BA\(P\)-II-Ecosystem.pdf](https://www.deshbandhucollege.ac.in/pdf/resources/1587401626_BA(H)-Psc-Eco-Eng-BA(P)-II-Ecosystem.pdf)
- 8 <http://www.tezu.ernet.in/denvsc/IDC/biodiversity.pdf>
- 9 <https://egyankosh.ac.in/bitstream/123456789/86424/1/Unit-11.pdf>
- 10 <https://utkaluniversity.ac.in/wp-content/uploads/2022/05/Environmental-Pollution.pdf>

- 11 [https://cdn.visionias.in/value\\_added\\_material/d6c24-disaster\\_management.pdf](https://cdn.visionias.in/value_added_material/d6c24-disaster_management.pdf)
- 12 [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SCIA4001.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SCIA4001.pdf)
- 13 [https://mrcet.com/downloads/MBA/Disaster%20and%20Crisis%20Management\\_Digital%20Notes.pdf](https://mrcet.com/downloads/MBA/Disaster%20and%20Crisis%20Management_Digital%20Notes.pdf)

**QUESTION PAPER PATTERN**

Maximum Marks : 50

Duration : 3 Hours

Answer all Questions (5×10=50 Marks)

Essay type, Either or type questions from each unit.

<b>Programme Code :</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>VALUE EDUCATION – Moral and Ethics</b>			
<b>Batch</b> <b>2026-2027</b>	<b>Hours / Week</b> <b>2</b>	<b>Total Hours</b> <b>30</b>	<b>Credits</b> <b>2</b>

### Course Objectives

- To impart Value Education in every walk of life
- To help the students to reach excellence and reap success
- To impart the right attitude by practicing self introspection
- To portray the life and messages of Great Leaders
- To insist the need for universal brotherhood, patience and tolerance
- To help the students to keep them fit
- To educate the importance of Yoga and Meditation

### Course Outcomes (CO)

After completing the course the students:

K1 to K5	CO1	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	can emulate the principled life of great warriors and take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

### Syllabus

#### UNIT I:

**(4 Hours)**

**Moral and Ethics:** Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.

#### UNIT II:

**(6 Hours)**

**Life and Teachings of Swami Vivekananda:** Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

#### UNIT III:

**(4 Hours)**

**Warriors of our Nation:** Subhas Chandra Bose – Sardhar Vallabhbai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiyadi Valliammai – Velu Nachiyar – Vanchinathan

#### UNIT IV:

**(8 Hours)**

**Fundamentals of Yoga :** Introduction to Yoga – Benefits of Yoga - Principles of Yoga Practice– Yoga for Health and Well Being – Yoga for Peace – Yoga for Success – Brain Yoga Benefits – The Science of Yoga - Importance of Yoga in Modern Life

**UNIT V:****(8 Hours)**

**Yoga Practices :** Warm-Up Exercises in Yoga : Neck, Shoulder, Wrist, Hip, Knee and Ankle Rotations - Basic Yoga Asanas: Tadasana, Vrikshasana, Bhujangasana, Vajrasana , Shavasana and Ardhasiddhasana – Surya Namaskar - Pranayama - Meditation and Relaxation

**Text Books:**

Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 3<sup>rd</sup> Edition (2024).

**Reference Books:**

1. Swami Vivekananda - A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24<sup>th</sup> Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition(2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication(2000).

**Web References:**

1. [https://youtu.be/4UXFb7Cs3PU?si=6c50D1IfFvxTXdX\\_](https://youtu.be/4UXFb7Cs3PU?si=6c50D1IfFvxTXdX_)
2. <https://youtu.be/zCdq6hbDlQw?si=kNWsrIxQXvOKfacp>
3. [https://youtu.be/\\_2GgRQJ9IbU?si=Xp\\_YEcCSR8mvMEG-](https://youtu.be/_2GgRQJ9IbU?si=Xp_YEcCSR8mvMEG-)
4. <https://youtu.be/ZkyN4Dy4kO0?si=BkctTS1W3jDS886v>
5. [https://youtu.be/TWbiDzi-rQc?si=92crHrzoNq\\_0jrU-](https://youtu.be/TWbiDzi-rQc?si=92crHrzoNq_0jrU-)

**Question Paper Pattern****(External only)**

Duration: 3 hours

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

<b>Programme Code :</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>PART IV –NON MAJOR ELECTIVE –I HUMAN RIGHTS</b>			
<b>Batch</b>	<b>Hours / Week</b>	<b>Total Hours</b>	<b>Credits</b>
<b>2026-2027</b>	<b>2</b>	<b>30</b>	<b>2</b>

### COURSE OBJECTIVES

To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.

- To impart education on national and international regime on Human Rights.
- To sensitive students to human suffering and promotion of human life with dignity.
- To develop skills on human rights advocacy
- To appreciate the relationship between rights and duties
- To foster respect for tolerance and compassion for all living creature.

### COURSE OUTCOMES

**After Completion of the Course the student will be able to**

K1 ↑ ↓	CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.
	CO2	To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.
	CO3	To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.
	CO4	To comprehend the legal provisions and policies that foreground the safety of children in the society and to promote awareness.
K5	CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

### SYLLABUS

**UNIT I** **(6 Hours)**  
**HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA:** Humans Rights - Constitution Of India

**UNIT II** **(6 Hours)**  
**WOMEN EMPOWERMENT IN INDIA:** Feminism And Sexual Violence - Women And Liberation

**UNIT III** **(6 Hours)**  
**GENDER EQUALITY AND WOMEN'S RIGHTS:** Stereotype Gender Roles - Women's Education, Power And Science

**UNIT IV** **(6 Hours)**  
**RIGHTS OF THE CHILD IN INDIA:** Status of child in contemporary Indian society - Special Laws and Policies for protection of children

**UNIT V**

**SOGIESC RIGHTS:** Understanding SOGIESC- basic Definitions- inclusivity of SOGIESC-importance of studying SOGIESC- presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripathi- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws

**Books for Study:**

1. Human Rights (2024) Compiled by Kongunadu Arts and Science College, Coimbatore –29.

**REFERENCES:**

1. Human Rights, (2018) by Jaganathan, MA.,MBA.,MMM.,ML.,ML., (Humanitarian Law) and J.P. Arjun

Proprietor: Usha Jaganathan, Refugee Law

Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

2. Country Report on SOGIESC Rights In India: An Unfinished Agenda.

Weblink: <https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda>

3. Intersex.

Weblink: <https://my.clevelandclinic.org/health/articles/16324-intersex>

4. SOGIESC Personalities:

<https://www.bbc.com/news/world-asia-india-29357630>

[https://en.wikipedia.org/wiki/Laxmi\\_Narayan\\_Tripathi](https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi)

[https://en.wikipedia.org/wiki/Akkai\\_Padmashali](https://en.wikipedia.org/wiki/Akkai_Padmashali)

<https://www.indiatoday.in/india/story/prithika-yashini-india-first-transgender-police-officer-tamil-nadu-969389-2017-04-04>

<https://yourstory.com/2018/03/first-transgendre-college-principal-west-bengal>

5. SOGIESC Rights and laws

<https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/>

[https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92\\_dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf](https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92_dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf)

**QUESTION PAPER PATTERN**

**Duration: 3 Hours**

**Max. Marks: 75**

**SECTION A**

(5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

**SECTION B**

(5 x 10 = 50 marks)

Essay type questions, either or type, one question from each unit.

<b>Programme Code:</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
	<b>Part IV -NON- MAJOR ELECTIVE – II WOMEN’S RIGHTS</b>		
<b>Batch 2026-2027</b>	<b>Hours / Week 2</b>	<b>Total Hours 30</b>	<b>Credits 2</b>

### COURSE OBJECTIVES

- To know about the laws enacted to protect Women against violence.
- To impart awareness about the hurdles faced by Women.
- To develop a knowledge about the status of all forms of Women to access to justice.
- To create awareness about Women’s rights.
- To know about laws and norms pertaining to protection of Women.
- To understand the articles which enables the Women’s rights.
- To understand the Special Women Welfare laws.
- To realize how the violence against Women puts an undue burden on healthcare services.

### COURSE OUTCOMES

**After Completion of the Course the student will be able to**

K1 ↑ ↓ K5	CO1	Appraise the importance of Women’s Studies and incorporate Women’s Studies with other fields
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication
	CO3	Interpret the laws pertaining to violence against Women and legal consequences
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

### Syllabus

#### Unit I

**(6 Hours)**

**Women’s Studies:** Basic concepts of Women’s studies in Higher education, Women’s studies perspectives- Socialization- Patriarchy- Women’s studies as an academic discipline- Growth and development of Women’s studies as a discipline internationally and in India.

#### Unit II

**(6 Hours)**

**Socio-Economic Development of Women:** Family welfare measures, role of Women in economic development, representation of Women in media, status of Women land rights, Women Entrepreneurs, National policy for the empowerment of women.

#### Unit III

**(6 Hours)**

**Women’s Rights – Access to Justice:** Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.

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**(6 Hours)**

**Unit IV**

**Women Protective acts:** Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDR, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act.

**Unit V****(6 Hours)**

**Women and Child welfare:** Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected Women and child society by private and public sector, NGO and society.

**Text Book:**

1. **Women's Rights** (2021), compiled by Kongunadu Arts & Science College, Coimbatore – 641 029.

**Reference Books:**

1. **"Rights of Indian Women"** by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.
2. **"Women's security and Indian law"** by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. **"Women's Property Rights in India"** by Kalpaz publications, 2016.

**QUESTION PAPER PATTERN****Duration: 3 Hours****Max. Marks: 75****SECTION A****(5 x 5 = 25 marks)**

Short answers, either or type, one question from each unit.

**SECTION B****(5 x 10 = 50 marks)**

Essay type questions, either or type, one question from each unit.

<b>ALL UG COURSES</b>		
Title of the paper : <b>HEALTH AND WELLNESS</b>		
Batch 2026 – 2027	Semester IV	Credits 2

**Skill Areas:**

Physical Fitness, Nutrition, Mental Health, Awareness on Drug addiction and its effects

**Purpose:**

The Health & Wellness course focuses on teaching the elements of physical, mental, emotional, social, intellectual, environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

**Learning Outcomes:**

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being, fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health and wellness.
4. Awareness on drug addiction and its ill effects

**Focus:**

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.
2. Breaking Bad Habits.
3. Improving Interpersonal Relationships.
4. Building Physical Strength & Inner Strength.

**Role of the Facilitator:**

The faculty plays a crucial role in effectively engaging with students and guiding them towards achieving learning outcomes. Faculty participation involves the following areas:

1. **Mentorship & Motivation:** The Facilitator mentors students in wellness and self-discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.
2. **Promoting a Safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit.
3. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

**Guided Activities:**

In this course, several general guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

**Period Distribution**

The following are the guided activities suggested for this Audit course.

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

Additional activities and programs can be planned for Health and Wellness.

S.No	Guided Activities	Period
1	<b>Introduction to Holistic Well-being</b> 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2	<b>Wellness Wheel Exercise (Overall Analysis)</b>	

	<ul style="list-style-type: none"> <li>● Guide students to assess their well-being in various life dimensions through exercises on various aspects of well-being, and explain the benefits of applying wellness wheel.</li> <li>● Introduce Tech Tools:</li> <li>● Explore the use of technology to support well-being.</li> <li>● Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.</li> </ul>	
3	<p><b>Breaking Bad Habits (Overall Analysis)</b></p> <ul style="list-style-type: none"> <li>● Open a discussion on bad habits and their harmful effects.</li> <li>● Provide a worksheet to the students to identify their personal bad habits.</li> <li>● Discuss the trigger, cause, consequence and solution with examples.</li> <li>● Guide them to replace the bad habits with good ones through worksheets.</li> </ul>	
4	<p><b>Physical Well-being</b></p> <p><b>1. Fitness</b> Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity).</p> <p><b>2. Nutrition</b> Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits.</p> <p><b>3. Yoga &amp; Meditation</b> Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos)</p>	

	<p><b>4. Brain Health</b>                  Discuss the importance of brain health for daily life.                  Habits that affect brain health (irregular sleep, eating, screen time).                  Habits that help for healthy brains (reading, proper sleep, exercises).                  Benefits of breathing exercises and meditation for healthy lungs.</p> <p><b>5. Healthy Lungs</b>                  Discuss the importance of lung health for daily life.                  Habits that affect lung health (smoking, lack of exercises).                  Benefits of breathing exercises for healthy lungs.</p> <p><b>6. Hygiene and Grooming</b>                  Discuss the Importance of hygienic habits for good oral, vision, hearing and skin health.                  Discuss the positive effects of grooming on one's confidence level and professional growth.</p> <p><u>Suggested Activities (sample):</u>  <b>Nutrition:</b>                  Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.</p>	
<p>5</p>	<p><b>Emotional Well-being</b></p> <p><b>1. Stress Management</b>                  Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance.                  Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery.                  (use audio recordings or visuals to guide them through these techniques).                  After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.</p> <p><b>2. Importance of saying 'NO'.</b></p>	

	<p>Explain the students that saying 'NO' is important for their Physical and mental well-being, Academic Performance, Growth and Future, Confidence, Self-respect, Strong and Healthy Relationships, building reputation for self and their family (avoid earning a bad name).</p> <p>Factors that prevent them from saying 'NO'. How to practice saying 'NO'.</p> <p><b>3. Body Positivity and self-acceptance</b> Discuss the following with the students.</p> <ul style="list-style-type: none"> <li>● What is body positivity and self-acceptance?</li> <li>● Why is it important?</li> <li>● Be kind to yourself.</li> <li>● Understand that everyone's unique.</li> </ul> <p><u>Suggested Activities(Sample):</u> (Importance of saying 'NO') Provide worksheets to self-reflect on... _how they feel when others say 'no' to them _the situations where they should say 'no'</p> <p>Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.</p>	
<p>6</p>	<p><b>Social Well-Being</b></p> <p><b>1. Practicing Gratitude</b> Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues. Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create 'ripple effect'.</p> <p><b>2. Cultivating Kindness and Compassion</b> Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self-Compassion as the Foundation.</p>	

	<p>The power of small gestures. Understanding another's perspective. The fruits of compassion.</p> <p><b>3. Practicing Forgiveness</b> Discuss the concept of forgiveness and its benefits. Forgiveness: What is it? and What it isn't? Benefits of forgiveness. Finding forgiveness practices.</p> <p><b>4. Celebrating Differences</b> Appreciate the value of individual differences and foster inclusivity. The World: A Tapestry of Differences (cultures, backgrounds, beliefs, abilities, and appearances). Finding strength in differences (diverse perspectives and experiences lead to better problem-solving and innovation). Celebrating differences, not ignoring them (respecting and appreciating the unique qualities). Activities for celebrating differences (share culture, learn about others, embrace new experiences).</p> <p><b>5. Digital Detox</b> Introduce the students to: The concept of a digital detox and its benefits for social well-being. How to disconnect from devices more often to strengthen real-world connections.</p> <p><u>Suggested Activities (sample):</u> (Practicing Gratitude) Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.</p>	
<p>7.</p>	<p><b>Intellectual Well-being</b> <b>1. Being a lifelong Learner</b> Give students an understanding on: The relevance of intellectual well-being in this 21<sup>st</sup> century to meet</p>	

	<p>the expectations in personal and professional well-being</p> <p>The Importance of enhancing problem-solving skills</p> <p>Cultivating habits to enhance the Intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.)</p> <p><b>2. Digital Literacy</b></p> <p><b>Discuss:</b></p> <p>The key aspects of digital literacy and its importance in today's world.</p> <p>It is more than just liking and sharing on social media.</p> <p>The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship).</p> <p>Why is digital literacy important?</p> <p>Boosting one's digital skills.</p> <p><b>3. Transfer of Learning</b></p> <p>Connections between different subjects – How knowledge gained in one area can be applied to others.</p> <p><b>Suggested Activities (sample):</b></p> <p><b>Intellectual Well-being.</b></p> <p>Provide worksheets to students for teaching them how to boost Intellectual well-being.</p> <p>Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also <b>organize</b> an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their Intellectual well-being.</p>	
<p><b>8</b></p>	<p><b>Environmental Well-being</b></p> <p>1. The Importance of initiating a change in the environment.</p> <p><b>The session could be around:</b></p> <p>Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) – People's behaviour, crime, pollution, political activities, infra-structure, family situation etc.</p> <p>Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering,</p>	

	<p>approaching administration).</p> <p><b>Suggested Activities (sample):</b></p> <p>Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change.</p> <p>Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being.</p> <p>Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing anti-social behaviour on the campus or in their locality.</p>	
9	<p><b>Mental Well-being</b></p> <p><b>1. Importance of self-reflection</b></p> <p><b>Discuss:</b></p> <p>Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being).</p> <p>Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause).</p> <p>The role of journaling in mental well-being.</p> <p><b>2. Mindfulness and Meditation Practices</b></p> <p>Benefits of practicing mindful habits and meditation for overall well-being.</p> <p><b>1. Connecting with nature</b></p> <p>Practising to be in the present moment – Nature walk, feeling the sun, listening to the natural sounds.</p> <p>Exploring with Intention – Hiking, gardening to observe the nature.</p> <p>Reflecting on the emotions, and feeling kindled by nature.</p> <p><b>2. Serving people</b></p> <p>Identifying the needs of others.</p> <p>Helping others.</p> <p>Volunteering your time, skills and listening ear.</p> <p>Finding joy in giving.</p> <p><b>3. Creative Expressions</b></p>	

	<p>Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves.</p> <p><u>Suggested Activities(Sample):</u>                  (Mindfulness and Meditation) – Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.</p>	
10	<p><b>Situational Awareness (Developing Life skills)</b></p> <p><b>1. Being street smart</b></p> <p><b>Discuss:</b>                  Who are street smarts?                  Why is it important to be street smart?                  Characteristics of a street smart person: Importance of acquiring life skills to become street smart – (General First-aid procedure, CPR Procedure, Handling emergency situations like fire, flood etc).</p> <p><b>2. Digital Awareness</b></p> <p><b>Discuss:</b>                  Cyber Security                  Information Literacy                  Digital Privacy                  Fraud Detection.</p> <p><u>Suggested Activities (sample):</u>                  (Street Smart) Inviting professionals to demonstrate the CPR Procedure                  Conducting a quiz on Emergency Numbers</p>	
11	<p><b>Understanding Addiction</b></p> <p><b>Plan this session around:</b>                  Identifying the environmental cues, triggers that lead to picking up this habit.                  Knowing the impact of substance abuse – Adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation.                  Seeking help to get out of this addiction.</p> <p><u>Suggested Activities:</u></p>	

	<p>Provide Worksheets to check the students' level of understanding about substance addiction and their impacts.</p> <p>Share case studies with students from real-life.</p> <p>Play/share awareness videos on addiction/de-addiction, experts talk.</p> <p>*Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.</p>	
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**Closure:**

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

**Assessments:**

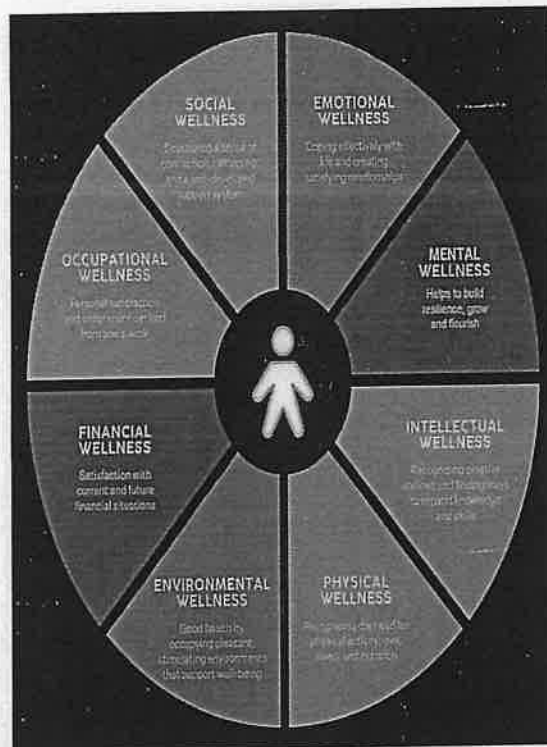
- Use Self-reflective worksheets to assess their understanding.
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

**Scheme of Evaluation**

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
Total		100

**References/Resource Materials:**

The course acknowledges that individual needs for references and resources may vary. However, here are some general reference materials and resources that may be helpful:

**1. The Well-Being Wheel:**

**2. Facilities & Spaces:** Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

**3. Online Resources:**

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well-Being: <https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: <https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html>

3. **Breaking Bad Habits:** James Clear provides a guide on how to build good habits and break bad ones: <https://jamesclear.com/habits>
4. **6 Ways to Keep Your Brain Sharp**  
<https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp>
5. **What Is Social Wellbeing? 12+ Activities for Social Wellness**  
<https://positivepsychology.com/social-wellbeing/>
6. **How Does Your Environment Affect Your Mental Health?**  
<https://www.verywellmind.com/how-your-environment-affects-your-mental-health-5093687>
7. **How to say no to others (and why you shouldn't feel guilty)**  
<https://www.betterup.com/blog/how-to-say-no>

**JOB ORIENTED COURSE 1 : ADVERTISEMENT MANAGEMENT**

PROGRAMME CODE: 13				PROGRAMME NAME: B.COM
CREDITS	TOTAL HOURS	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
2	30	100	100	

**COURSE OBJECTIVES**

- To provide an overview of the Advertising.
- To develop the knowledge of Advertising Management
- To update the students with the Latest's development

**UNIT****SYLLABUS**

<b>I</b>	Advertising Management - Meaning - Definition - Advertising as a tool of marketing - Advertising Effects – Economical, Social and Ethical Issue	<b>6 Hours</b>
<b>II</b>	Advertising Functions - Advertising Budgets. Importance of Advertising in Modern Marketing – Types of Advertising – Commercial and Non-commercial Advertising – Advertising and Consumer Behaviour – Advertising and Salesmanship	<b>6 Hours</b>
<b>III</b>	Communication Mix - Advertising Media - Types of Media - Print Media; Non Media Advertising - Media Planning and Scheduling - Advertising on Internet - Media Selection Decisions.	<b>6 Hours</b>
<b>IV</b>	Media Planning - Message Design and Development: Managing Advertising, Types of Appeal - Elements of Advertising Copy - Characteristics of Good Advertising Copy.	<b>6 Hours</b>
<b>V</b>	Measuring advertising effectiveness: Managing Advertising Agency – Role and its importance in Advertising - Technique for testing Advertising Effectiveness	<b>6 Hours</b>
	<b>TOTAL</b>	<b>30 Hours</b>

**TEXT BOOK:**

1. Advertising and Sales Promotion – S H H Kazmi & Sathish K. Batra – Excel Books

**REFERENCE BOOKS:**

1. Advertising Management – B.S. Rathor – Himalaya Publishing House
2. Advertising Management – Rajeev Batra, John G. Myers & David A. Aaker – Prentice Hall

Content prepared by (Based on Inputs)


 Signature of the Course in-charge


 Signature of the HOD

**JOB ORIENTED COURSE 2: PERSONAL INVESTMENT PLANNING**

PROGRAMME CODE: 13			PROGRAMME NAME: B.COM	
CREDITS	TOTAL HOURS	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
2	30	100	100	

**COURSE OBJECTIVES**

- To emphasis the importance of financial planning and its application
- To understand the types of investment in Indian Money Market
- To comprehend the concepts of insurance and Indian Capital market

UNIT	SYLLABUS	NO. OF HOURS
I	Personal investment planning – meaning, objectives, process The concept of Time Value of Money and its application in financial planning. Personal tax planning – basics of tax assessment for an individual, deductions and reliefs available to an individual, avenues for tax savings for an individual	6 Hours
II	Indian Money Market: Bonds – Government Securities, GOI Relief Bonds, Government Agency Securities, PSU Bonds, RBI Bond. Mutual Fund –types of mutual fund Schemes. – Treasury Bill, Commercial purpose, Certificate of Deposits	6 Hours
III	Real Estate – Agriculture Land, Semi Urban Land, Time share in a Holiday Resort, Raw House and Farm House . Financial Derivatives – Forward, Futures, Options: Call Option, Put Option, Swaps: Interest Rate Swap, Currency Swap	6 Hours
IV	Indian Capital Market: Shares – types – equity and preference, Debentures – types. Investments in commodity, gold, bullion, paintings and ancient coins	6 Hours
V	Life insurance – tools for financial planning, different schemes and their implications, benefits and limitations and General Insurance for any kind of assets.	6 Hours
<b>TOTAL</b>		<b>30 Hours</b>

**TEXT BOOKS:**


1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers
2. Financial Markets and Services – Gordon & Natarajan - Himalaya Publishing House

**REFERENCE BOOKS:**

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co. Ltd
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers

Content prepared by (Based on Inputs)

  
(Dr. S. Uma)  
Signature of the Course in-charge

  
(Dr. S. Uma)  
Signature of the HOD

**JOB ORIENTED COURSE 3: SOCIAL MEDIA MARKETING AND DIGITAL PAYMENT SYSTEM**

<b>PROGRAMME CODE: 13</b>				<b>PROGRAMME NAME: B.COM</b>
<b>CREDITS</b>	<b>TOTAL HOURS</b>	<b>EXTERNAL</b>	<b>TOTAL</b>	<b>EMPLOYABILITY / ENTREPRENEURSHIP</b>
<b>2</b>	<b>30</b>	<b>100</b>	<b>100</b>	

**COURSE OBJECTIVES**

- To identify the significant role of social media in marketing
- To categorize the different types of social media marketing
- To highlight the need and importance of digital payments in India

**UNIT****SYLLABUS**

<b>I</b>	<p>Social Media Marketing – Concept , Nature , Role and Importance, Traditional Media Vs Social Media, Horizontal revolution. Social Publishing – Concept, Channels , Content Marketing , SEO and SMO in Social Media .YouTube Marketing - Introduction to YouTube Marketing - YouTube Marketing Strategy-The Subscriber Advantage- Account Set Up, Optimization, Keyword Research and Video Structure- YouTube SEO, Thumbnails, Annotations and Cards- YouTube Promotion and Analytics.</p>	<b>6 Hours</b>
<b>II</b>	<p>Facebook Marketing – Introduction to Facebook Marketing- Create Facebook Page and Cover Pages-Page Settings, Description and About Page- Post Facebook Ads and Campaign- Types of Facebook Ads – Instagram- Instagram Business Profile- Optimize your Instagram Bio &amp; Profile Image- Instagram Captions and Hashtags -Reposting Instagram Content- Steps to Increase Instagram Followers and Exposure- Ways to Convert Instagram Followers to Sales and Leads Sponsored Posts – Instagram Ads via Facebook – Instagram Profile and Instagram Post Captions- Instagram Ads - Instagram Stories – Instagram Reels – IGTV – Shopping on Instagram</p>	<b>6 Hours</b>
<b>III</b>	<p>LinkedIn Marketing – Introduction to LinkedIn Marketing- Optimize Your LinkedIn Profile-LinkedIn for Advertisement- Reaching Target Audience with LinkedIn- Way to Make Sales on LinkedIn – Advanced LinkedIn Strategies for B2B Marketing - Introduction to Twitter Marketing- functioning of Twitter - Things Not to do on Twitter - Ways to Get More ReTweet- Steps to Optimize Profile- Hashtags to Increase Discoverability- Twitter Advertisement</p>	<b>6 Hours</b>

Digital Payments – Meaning – Concept – Need and Importance – Components of Digital Payment System – Requirements for Digital Payment – Digital Payments System Vs Offline Payment System.

**IV** Fintech – Meaning – Scope – Fintech in Banking – Benefits – Payment Interface – Fintech Mobile Application – Mobile Payments App – Account Creation – Linking Bank Account with Fintech Applications **6 Hours**

UPI – Concept and Idea of UPI – Need and Importance of UPI – NPCI – BHIM – IMPS – Rupay Card – Role of UPI in Digital Payment System – UPI ID – UPI PIN – Security and Privacy Concern of Digital Payment System – Limitations of Digital Payment System.

**V** **6 Hours**

**TOTAL**

**30 Hours**

**TEXT BOOKS:**


1. Social Media Marketing by Michael R. Solomon – Pearson
2. Heinze, A., Fletcher, G., Rashid, T., & Cruz, A. (Eds.). Digital and social media marketing: a results-driven approach. Routledge
3. Jaspal Singh, “Digital Payments in India”, 1<sup>st</sup> Edition, New Century Publications, New Delhi

**REFERENCE BOOKS:**

1. Social Media Marketing All-in-One For Dummies by Zimmerman Jan - John Wiley & Sons Inc
2. Uppal R.K and Rimpi Jatana , “E-Banking in India”, 1<sup>st</sup> Edition, New Century Publications, New Delhi.
3. Subramani.N and Murugesan .M , “E-Banking and E-Commerce: Emerging Issues in India”, 1<sup>st</sup> Edition, Abhijeet Publications, New Delhi.

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