KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
COIMBATORE – 641 029

DEPARTMENT OF COMMERCE WITH ACCOUNTING AND FINANCE

CURRICULUM AND SCHEME OF EXAMINATIONS

(2026 -2029 BATCH)

DEPARTMENT OF COMMERCE ACCOUNTING AND FINANCE (UG)

Vision

To achieve academic excellence with total commitment to quality education in the fields of accounting and finance, with a holistic concern for better life, environment and society.

Mission

Grooming students to become a truly global personality well equipped to deal with the modern world and its challenges by providing a nurturing and motivating environment to exploit the full potential of the students and to carve a niche for ourselves in the specialized field of accounting and finance.

PROGRAMME OUTCOMES (PO)

- PO1: Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws.
- PO2: Develop the knowledge, skill and attitude to creatively and systematically apply the Principles and practices of management, accountancy, finance, business law, statistics, HR, operations and problems and work effectively in modern day business organizations
- PO3: Develop fundamental in-depth knowledge and understanding of the principles, concepts, values, substantive rules and development of the core areas of business such as finance, accounting, marketing, HR, operations along with the tools such as Tally, MS Excel, MS Office, etc.
- PO4: To groom professionals for attainment of competence with intellectual contributions and in depth knowledge in the profession of banking and finance that improves their application to promote continues professional development with limitless earning potential.
- 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: To promote and undertake research to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success.
- PO8: Demonstrate knowledge and understanding of business principles and financial advisor apply these to one's own work to manage multidisciplinary environments.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: Abet students to communicate effectively and to improve their competency skills to solve real time problems in the field of commerce and finance.
- PSO2: Graduates are motivated in career and entrepreneurial skill development to become global leaders in area of business and financial sectors.
- PSO3: Understand the rapid changes of financial services include banking and insurance sectors.
- PSO4: Students will demonstrate high-level proficiency in financial research and its global levels.
- PSO5: Identify the fundamental concepts in the area of calculation of financial sector

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Programme Name: **B.COM ACCOUNTING & FINANCE**
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	26UAF101	Core Paper 1 – Principles of Accountancy	6	25	75	100	3	5
	III	26UAF102	Core Paper 2 – Business Organization and Management	4	25	75	100	3	3
	III	26UAF1A1	Allied Paper 1 – Business Economics	6	25	75	100	3	5
	IV	26EVS101	Environmental Studies **	2	-	50	50	3	2
			Total	**30**	-	-	550	-	**21**
II	I	26TML202	Language II@	6	25	75	100	3	3
	II	26ENG202	English –II	6	25	75	100	3	3
	III	26UAF203	Core Paper 3 – Financial Accounting	6	25	75	100	3	5
	III	26UAF204	Core Paper 4 – Principles of Marketing	4	25	75	100	3	3
	III	26UAF2AL	Allied Paper 2 – Computer Applications (MS-Office: Word & PowerPoint) Practical - I	6	40	60	100	3	5
	IV	26VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	-	-	**Total**	**30**			550		**21**
III	I	26TML303	Language III@	6	25	75	100	3	3
	II	26ENG303	English –III	6	25	75	100	3	3
	III	26UAF305	Core Paper 5 – Higher Financial Accounting	5	25	75	100	3	5
	III	26UAF306	Core Paper 6 –Commercial Law	3	25	75	100	3	3
	III	26UAF3A3	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	-	**24**
IV	I	26TML404	Language IV@	6	25	75	100	3	3
	II	26ENG404	English –IV	6	25	75	100	3	3
	III	26UAF407	Core Paper 7 – Corporate Accounting I	4	25	75	100	3	4
	III	26UAF408	Core Paper 8 – – Cost Accounting	4	25	75	100	3	3
	III	26UAF4A4	Allied Paper 4 – Business Statistics	6	25	75	100	3	5
	IV	26UAF4S2	Skill Based subject 2- Competitive Skill Enhancement (Online)	2	100	-	100	3	3
	IV	26TBT402/ 26TAT402/ 26UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
			Total	**30**	-	-	675	-	**23**

	III	26UAF509	Core Paper 9 –Corporate Accounting II	6	25	75	100	3	5
	III	26UAF510	Core Paper 10 – Banking Theory Law and Practices	4	20	55	75	3	4
	III	26UAF511	Core Paper 11 – Income Tax Law & Practice	6	25	75	100	3	4
V	III	26UAF5CL	Core Practical 1 – Computer Applications (MS-Office: Excel & Access) Practical - II	6	40	60	100	3	3
	III	26UAF5E1	Major Elective Paper 1 -	5	25	75	100	3	5
	III	26UAF5OP	Principles of Insurance##	1	25	-	25	2	1
	IV	-	**EDC**	2	100	-	100	3	3
	-	**26UAF5IT**	**Internship Training** ****	Grade					
			Total	**30**	-	-	600	-	**25**
	III	26UAF612	Core Paper 12 – Management Accounting	5	25	75	100	3	3
	III	26UAF613	Core Paper 13 - Indirect Taxes	4	25	75	100	3	3
	III	26UAF6CM	Core Practical 2 – Computer Applications (Tally Prime & Internet) Practical - III	6	40	60	100	3	3
VI	III	26UAF614	Core Paper 14 – Principles of Auditing	4	25	75	100	3	3
	III	26UAF6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	26UAF6Z1	Project and viva voce***	4	20	80	100	-	5
	IV	26UBI6S3	Skill Based subject 3- Basics of Intellectual Property Right's	2	100	-	100	3	3
			Total	**30**	-	-	700	-	**25**
	V	26NCC $ / NSS/YRC /PYE/ECC/ RRC/WEC101#	Cocurricular 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)

*** (i) Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

(ii) Group project will be assigning to the students, Five students per group.

&& 4 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 7 papers)

1. Business Research Methods
2. Working Capital Management
3. Investment Management
4. Human Resource Management
5. Entrepreneurship Development
6. Business Finance
7. Consumer Affairs

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

26UAF5X1 – Personal Investment Avenues

 # 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)

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.

Job Oriented Courses (JOC)

- Financial Management
- Financial Market and Services.
- Executive Business Communication.

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
	III	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
		Total	**3800**	**140**

- 100 % CIA for Basics of Cyber Security, Competitive Skill Enhancement (Online), EDC paper and Basics of Intellectual Property Right's.
- The students should complete **Health and Wellness Programme (26UHW401)**[###] in the **4th 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**[$$]**, IIT Bombay Spoken Tutorial, e-Pathshala etc.,** before the completion of the **5th 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.

  [$$]**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.

  [@@@]**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 ClassRoom/Powerpoint 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 student

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

<table>
<tr><th colspan="2">Components</th><th>Marks</th><th>Total</th></tr>
<tr><td colspan="4">Theory</td></tr>
<tr><td>CIA I</td><td>75</td><td rowspan="2">(75+75 = 150/10)
15</td><td rowspan="4">25</td></tr>
<tr><td>CIA II</td><td>75</td></tr>
<tr><td colspan="2">Objective Capacity Testing */Seminar</td><td>5</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
<tr><td colspan="4">Practical</td></tr>
<tr><td colspan="2">CIA Practical</td><td>25</td><td rowspan="3">40</td></tr>
<tr><td colspan="2">Observation Notebook</td><td>10</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
<tr><td colspan="4">Project</td></tr>
<tr><td colspan="2">Review</td><td>15</td><td rowspan="2">20</td></tr>
<tr><td colspan="2">Regularity</td><td>5</td></tr>
<tr><td colspan="4">PART III Theory Applicable Course
(CIA : 20 Marks, ESE : 55 Marks)</td></tr>
<tr><td>CIA I</td><td>55</td><td rowspan="2">(55+55)
Converted to 10</td><td rowspan="4">20</td></tr>
<tr><td>CIA II</td><td>55</td></tr>
<tr><td colspan="2">Objective Capacity Testing */Seminar</td><td>5</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
</table>

*** 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**-Applying; **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	

2. ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

3. ESE Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4	Viva voce	20	
K5			

4.ESE Part II Theory (ESE: 55 Marks Examination) :

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	

Scheme of Evaluation - Health and Wellness Programme (25UHW401)###

Part	Description	Mark
A	Report	40
B	Attendance	20
C	Activities (Observation during Practice)	40
	Total	**100**

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
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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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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
	Total	**100**

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
	Total	**100**

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 × 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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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	
K2 – K4 Q7 to Q 10	B (Either or pattern)	4 x 5= 20	Short Answers	50
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) Converted to 10	20
CIA II	55		
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	
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	55
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

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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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Coimbatore - 641 029

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029

THE MODALITIES FOR THE CONDUCT OF 100% CIA PRACTICAL EXAMINATIONS (For EDC Courses)

CONDUCT OF 100% CIA PRACTICAL EXAMINATIONS

1. The Students shall appear for **TWO** CIA practical examinations which are evaluated as 100% internal examinations.
2. The students must appear **TWO** CIA practical examinations compulsorily, since End of Semester examinations will NOT be conducted for the above said course.
3. If any of the student(s) could not appear for CIA Examinations, as per reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures and norms.

The CIA Practical Examination mark breakup for the Extra Departmental Courses (EDC) offered for the UG & PG Programme is given below:

S.No.	Component Distribution	Marks
1.	CIA Practical I – 60 marks converted to 30	30
2.	CIA Practical II – 60 marks converted to 30	30
3.	Continuous assessment of practical (Observation to be submitted*) (15 Experiments/Programs x 2 = 30 marks)	30
4.	Record	05
5.	Attendance	05
	Total	**100**

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiment/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiment/Programs will not be awarded any marks whatsoever.

PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Col
Coimbatore - 641 029

Sub. Code: 26UAF101

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper1 – Principles of Accountancy				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To understand the basic accounting concepts and conventions of accounting.
2. To know how the transactions are entered in Double entry book keeping system and various books of accounts.
3. To prepare the final accounts of an organization and to examine the financial data

Course Outcomes (CO)

K1 to K5	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
	CO3	Demonstrating the ability to use a basic accounting system to create (Record, classify and summarize) the business transactions.
	CO4	Applying the use of the fundamental accounting equation.
	CO5	Analyzing the effect of business transactions on an organization.

Syllabus

Unit I **(17 Hours)**

Fundamentals of Book Keeping – Accounting -Definition – ***Accounting Concepts and Conventions** - Accounting Terms - Double Entry System- Accounting Equation – Journal – Ledger –Subsidiary books– Trial balance.

Unit II **(18 Hours)**

Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet - Adjustments: Closing stock - Outstanding Expenses Accrued Income - Income Received in Advance – Bad debts – Bad debts provisions - Depreciation-Adjustment entries – Errors and rectification.

Unit III **(15 Hours)**

Bill of exchange - Accommodation bills – Average due date– Account current (Both theory and Problems)

Sub. Code: 26UAF101

Unit IV **(20 Hours)**

Accounting for consignments and Joint ventures (Both theory and Problems)

Unit V **(20 Hours)**

Bank Reconciliation statement – Accounts of Professionals and Non- profit Organization : Receipts and Payments and Income and Expenditure account and Balance sheet.

THEORY 20% & PROBLEM 80%
***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

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

REFERENCE BOOK

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd,11threvised Edition, 2017
3. Advanced Accountancy - Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Fundamentals of Advanced Accounting – R.S.N. Pillai Bagavathi, S. Uma, Volume 1, S. Chand & Co., 2019

WEB REFERENCES

1. **https://www.scribd.com/document/176194659/Accounting-Notes**
2. **https://www.scribd.com/document/684865034/Principle-of-Accounting-Notes-Complete**
3. **https://youtu.be/FFC7fYpnC0M**

Sub. Code: 26UAF101

MAPPING

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

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

Content prepared by (Based on Inputs) S. Dyafer Dr. S. MANIMEGALAI Signature of the Course in-charge	Signature of the HOD Dr. S.K.ARUNKUMAR Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029.

Sub. Code: 26UAF102

<table>
<tr><td colspan="1">Programme Code: 20</td><td colspan="4">B.COM ACCOUNTING & FINANCE</td></tr>
<tr><td colspan="5">Title of the paper: Core Paper 2– Business Organization and Management</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
4</td><td>Total Hours
60</td><td>Credits
3</td><td>Employability/
Entrepreneurship</td></tr>
</table>

Course Objectives

1. To remember the theories and understand the importance of locating and sizing of the business unit.
2. To propagate awareness on the role of supporting institutions for business.
3. To identify the key competencies needed to be an effective manager and to provide the ability to apply theoretical knowledge in simulated and real - life settings.

Course Outcomes (CO)

<table>
<tr><td rowspan="5">K1 to K5</td><td>CO1</td><td>Understanding the basic concepts of business organizations and Management</td></tr>
<tr><td>CO2</td><td>Identifying the factors involved in determining the formation ofbusiness units and Management</td></tr>
<tr><td>CO3</td><td>Applying the ethics of business in the ordinary trade and Identifying the importance of the management process.</td></tr>
<tr><td>CO4</td><td>Gaining the knowledge on the applicability ofthe recent trends involvein various supporting institutions and secondary market and Demonstrating critical thinking when presented with managerial problems.</td></tr>
<tr><td>CO5</td><td>Evaluate the monitoring of day to day transactions in stock exchange</td></tr>
</table>

Syllabus

Unit I **(12 Hours)**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit II **(12 Hours)**

Location of Business – Factors influencing location , localization of industries - Size of firms- ***Trade Association-Chamber of Commerce.**

Sub. Code: 26UAF102

MAPPING

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

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

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

Dr. S.K.ARUNKUMAR M.Com., Ph.D.,
Assistant Professor & Head
Dept. of Commerce Accounting & Finance
Kongunadu Arts & Science College (Autonomous)
Coimbatore - 641 029.

Sub. Code: 26UAF102

Unit III **(12 Hours)**

Definition of Management – Management and Administration– Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet –Mc Gregor and Peter F. Drucker - Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans

Unit IV **(12 hours)**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation — Span of Management Delegation and Decentralization–Authority and Responsibility - Staffing .

Unit V **(12 Hours)**

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership- Importance - Functions- styles Control: Meaning- Nature – Importance

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Business Organization Management - Y.K. Bhushan, Sultan Chand & Sons, 20th edition2019

REFERENCE BOOK

1. Business Management – Kathiresan & Dr. Radha, Prasanna Publishers, Reprint 2011
2. Business Organization and Management - Sharma R K &Shashi K Gupta, Kalyani Publishers, 1st Revised Edition, 2016
3. Fundamentals of Business Organization & Management –Bhushan Y K, Shukta, Sultan Chand &Sons, 19th edition 2013,
4. Principles and practice of management- Prasad L M, Sultan Chand and Co ltd, 10th Revised Edition2020

WEB REFERENCES

1. **https://kamarajcollege.ac.in/wp-content/uploads/Core-Business-Organisation-and-Management.pdf**
2. **https://www.youtube.com/watch?v=rqoMeEAFxMo**
3. **https://www.scribd.com/document/742204316/Class-12-Business-Studies-2024-25-Notes-Chapter-1-Nature-and-Significance-of-Management**

Sub. Code: 26UAF1A1

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Allied Paper 1 - Business Economics				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To realize the Nature and Scope of Economics.
2. To learn and apply the various theories and practices involved in Business Economics.
3. To grasp knowledge on the concept of National Income.

Course Outcomes (CO)

K1 to K5	CO1	Attaining responsiveness on the basics of Economics
	CO2	Recognizing the market conditions that 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 categories in developing an economy
	CO5	Evaluating the perspective to business situations

Syllabus

Unit I **(18 Hours)**

Economics – Definition – Nature and scope of Economics – ***Methods of Economics** – Utility analysis – Law of Equity - Marginal utility – Law of Diminishing Marginal Utility

Unit II **(18 Hours)**

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

Sub. Code: 26UAF1A1

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 – Price Discrimination – Pricing under Monopolistic Competition, Oligopoly and Duopoly.

Unit V **(18 Hours)**

National Income – GDP-Wholesale Price Index, Consumer Price Index– Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Business Economics - Sankaran S, Margham Publishers, Reprint 2016

REFERENCE BOOK

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4th Edition, reprint2020
2. Managerial Economics - Varshney R L and N Maheswari, S.Chand & Co. Ltd,22nd Enlarged Edition, 2019
3. Managerial Economics – Sundaram, Sultan Chand & Sons, Reprint 2017
4. Managerial Economics – Varshnd & S N Maheswari, Sultan Chand & Sons,16th Edition, Reprint 2019

WEB REFERENCES

1. https://www.icai.org/post/19141
2. https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/ug%202021/Bcom%202021/DABE11%20-%20I%20Semester%20-%20Business%20Economics.pdf
3. https://www.scribd.com/document/772023277/Business-Economics-Notes-All-Chapters

Sub. Code: 26UAF1A1

MAPPING

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

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

Content prepared by (Based on Inputs) G.T.[illegible] [Dr.S.THANGAVEL] Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029 Signature of the HOD

Sub. Code: 26UAF203

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 3 –Financial Accounting				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To acquire knowledge about general aspects and concepts of business operations.
2. To understand the problems and procedures of business accounting.
3. To prepare the various business statements.

Course Outcomes (CO)

K1 to K5	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
	CO2	Describing the accounting principles and regulations in accordance with the appropriate standard.
	CO3	Demonstrating and determine the impacts of accounting in various business statements.
	CO4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision -making tools.
	CO5	Analyze the effects of different accounting methods on the financial standards

Syllabus

Unit I **(18 Hours)**

Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- *Methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing of Depreciation method). Machine hour rate method- Depletion method - Reserves and Provision.

Unit II **(18 Hours)**

Single Entry system-meaning and features-Statement of affairs method and Conversion method.

Unit III **(18 Hours)**

Departmental accounts – transfers at cost or selling price – Branch excluding foreign branches

Unit IV **(18 hours)**

Hire purchase and installment systems including Hire Purchasing Trading account

Sub. Code: 26UAF203

Unit V **(18 Hours)**

Royalty including Sublease- Human Resource Accounting (Theory only) and Inflation Accounting (Theory only)

Note: Problem 80% and Theory 20%

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Financial Accounting - ReddyT.S &A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

REFERENCE BOOK

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd,11th revised Edition, 2017
3. Advanced Accountancy - Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Advanced Financial Accounting – R L Gupta, M Radhaswamy, Sultan Chand & sons,2009

WEB REFERENCES

1. https://www.slideshare.net/slideshow/single-entry-systempdf/253788682
2. https://ebooks.lpude.in/newscheme/commerce/bcom/sem_1/DEACC105_FINANCIAL_ACCOUNTING.pdf
3. https://gacbe.ac.in/pdf/ematerial/18MCO21C-U5.pdf

MAPPING

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

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

Content prepared by (Based on Inputs)	
[Dr. SK. ARUNKUMAR] Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT, PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF204

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 4 - Principles of Marketing				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To identify the concepts of marketing and the role of marketing in business and society.
2. To develop marketing strategies and demonstrate the various concepts.
3. To examine the marketing problems and provide solution based on marketing information.

Course Outcomes (CO)

K1 to K5	CO1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.
	CO2	Enrich knowledge in product development and sales activities.
	CO3	Develop the skills in pricing the products and distribution.
	CO4	Familiarize about the recent trends and practical applicability of marketing
	CO5	Acquire knowledge in sales development and promotion activities

Syllabus

Unit I **(12 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 **(12 Hours)**

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

Unit III **(12 Hours)**

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

Sub. Code: 26UAF204

MAPPING

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

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

Content prepared by (Based on Inputs)	
G.Thy [Dr.S THANGAVEL]	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT, PGDCA., Ph.D., Associate Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029.
Signature of the Course in-charge	Signature of the HOD

Sub. Code: 26UAF204

Unit IV **(12 hours)**

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

Unit V **(12 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

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

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

REFERENCE BOOK

1. Principles of Marketing Text Cases – Dr.Mrinal Kanti Das & Dr.Soumya Mutherjee, Shroff Publishers, 2022
2. Marketing-Kathiresan Radha, Prasanna publications, Reprint 2013
3. Marketing Management - Philip Kotler, 15th Edition 2015, Pearson Education India.
4. Modern Marketing - Pillai R S N &Bhagavathi, S.Chand & Sons, 5th edition 2016.

WEB REFERENCES

1. https://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf
2. https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-Principles-of-Marketing.pdf
3. https://www.scribd.com/document/430142998/Principles-of-MARKETING-NOTES-Student-Notes

Sub. Code: 26UAF2AL

<table>
<tr><td colspan="2">Programme Code: 20</td><td colspan="3">B.COM ACCOUNTING & FINANCE</td></tr>
<tr><td colspan="5">Title of the paper: Allied Paper 2 – Computer Applications (MS-Office: Word & PowerPoint) Practical – I</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
6</td><td>Total Hours
90</td><td>Credits
5</td><td>Skill Development</td></tr>
</table>

Course Objectives

1. To Acquire and apply the computer applications in different aspects of business.
2. To gain the knowledge application on effective power point presentation.
3. To get an insight knowledge on Ms-Word and power point.

Course Outcomes (CO)

K3 to K5	CO1	Recall various techniques of working in MS-WORD
	CO2	Understand the basic concepts computer applications using MS – office applications for the business transactions.
	CO3	Design and develop effective presentations using Microsoft Power point.
	CO4	Apply multimedia elements, animations, transitions, and presentation tools to enhance communication and audience engagement.
	CO5	Understand and evaluate the database using MS – Word and Power point presentation.

Syllabus

MS-WORD

1. Types Chairman's Speech / Auditor`s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size ,Style, Background color, Text color, line spacing , Spell check , Alignment , Header& footer, Inserting pages and Page numbers, Find and Replace .
2. Prepare any document check for spelling and grammar.
3. Enter a list of at least 10 things you have to do this week. Select the list and turn on Numbering. Select the list again and turn on Bullets.
4. Prepare an Invitation for the college functions using Text boxes and Clip parts.
5. Create Business / Student ID Cards using Shapes, text, and colors.
6. Type a letter and create an envelope for it that you add to your document. Preview it in Print Preview.

Sub. Code: 26UAF2AL

7. Design an invoice and Account sales by using Drawing Tool bar, Clip art, Word art, Symbols, Borders and Shading.
8. Prepare a Class Timetable and perform the following operations: Inserting the table, Data entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table format.
9. Design the advertisement in Microsoft Word.
10. Prepare a Shareholders meeting letter for 10 members using mail merger operation.
11. Prepare Bio-Data by using Wizard/ Templates

MS-POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, types of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular Tv channel. The presentation should contain the following transactions: Top down, Bottom up, Zoom in and zoom out- The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip art to illustrate running of an image automatically.
5. Design presentation slides for the seminar/ Lecture presentation using animation effects and perform the following operations : creations of different slides, changing background color, font color using word arts

Components of Continuous Internal Assessment:

Practical		
Components	**Marks**	**Total**
CIA Practical	25	40
Observation Notebook	10	
Attendance	5	

ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

Sub. Code: 26UAF2AL

MAPPING

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

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

Content prepared by (Based on Inputs)	
(Dr. S. MANIMEGALAI) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT, PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts and Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF305

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 5 – Higher Financial Accounting				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To integrate knowledge and skill that will sustain an environment to learning and creativity.
2. To assist to serve the needs of those who intend to work in the business houses or start their own businesses.
3. To enable a student to be capable of making decisions at all levels of management.

Course Outcomes (CO)

K1 to K5	CO1	Describing the conceptual frame work of accounting.
	CO2	Identifying the events that need to be recorded in the accounting records.
	CO3	Acquiring knowledge about general aspects of business operations
	CO4	Demonstrating the working of the Accounting Values and Standards.
	CO5	Evaluating the various accounting standards

Syllabus

Unit I **(15 Hours)**

Introduction - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

Unit II **(15 Hours)**

Retirement of Partner - Calculation of Gaining Ratio - Revaluation of Assets and Liabilities - ***Treatment of Goodwill** – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only.

Unit III **(15 Hours)**

Dissolution- Insolvency of Partners – Garner Vs Murray - Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only.

Sub. Code: 26UAF305

Unit IV **(15 Hours)**

Insolvency of Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss.

Unit V **(15 Hours)**

Voyage Accounts – Investment Accounts

Note: Problem 80% and Theory 20%

***Denotes Self study**
Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Financial Accounting – Reddy T.S &A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

REFERENCE BOOK

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd,11th revised Edition, 2017
3. Advanced Accountancy- Dr.M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint2020.
4. Advanced Financial Accounting – R L Gupta & M Radhaswamy, Sultan Chand & sons,2009

WEB REFERENCES

1 **https://kamarajwomenscollege.ac.in/wp-content/uploads/Revised Study_Materials_Financial_Account-II-1-1-Copy.pdf**

2 **https://www.slideshare.net/slideshow/higher-financial-accounting-unit-5/240337233**

3 **https://www.scribd.com/doc/64760425/Admission-of-Partner-Accounting-Treatment**

Sub. Code: 26UAF305

MAPPING

PSO / CO	PSO1	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. Sk. ARUNKUMAR]	Dr. S.K. ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore-641 029
Signature of the Course in-charge	Signature of the HOD

Sub. Code: 26UAF306

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 6 – Commercial Law				
Batch 2026 – 2027	Hours/Week 3	Total Hours 45	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To impart the knowledge of the general principles of law of contract.
2. To provide the understanding of the classification and components of contract.
3. To inculcate the provisions to sale of goods act 1930.

Course Outcomes (CO)

K1 to K5	CO1	To remember the various provisions and procedures relating to law of Contract
	CO2	To understand the damages occurring due to breach of contract
	CO3	To acquire the knowledge on indemnity and guarantee and the laws of Agency
	CO4	To access the rules regarding sale of goods act and the agreement to sell
	CO5	To know about the rules of contract of indemnity and guarantee

Syllabus

Unit I **(9 Hours)**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration –Void agreement

Unit II **(9 Hours)**

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

Unit III **(9 Hours)**

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by Ratification – Conditions and effects – Termination of Agency.

Unit IV **(9 hours)**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

Sub. Code: 26UAF306

Unit V **(9 Hours)**

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties –Transfer of Ownership –Transfer of title by Non-owners – Performance of contract of sale–***Rights and Duties of buyer**– Rights of unpaid seller.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Elements of Mercantile Law - Kapoor N D, Sultan Chand & Sons, 38th revised Edition,2020

REFERENCE BOOK

1. Commercial Law – Kathiresan Radha, Prasanna Publishers, Reprint 2013
2. Mercantile Law - Shukla M C, Kalyani Publishers, 13th revised Reprint 2013
3. Mercantile Law – K.C. Garg, V.K.Sareen, Mukesh Sharma and R.C. Chawla, Kalyani Publishers, 2014
4. Business Law – N.D.Kapoor, Sultan Chand & Sons, 2019

WEB REFERENCES

1. https://www.scribd.com/document/391503238/Commercial-Law-Lecture-Notes
2. https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-business-law-sem-II-1.pdf
3. https://www.nls.ac.in/course/concentration-course-in-commmercial-laws/

MAPPING

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

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

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

Sub. Code: 26UAF407

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 7 – Corporate Accounting I				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To make students to understand the practices of stock issuing company
2. To guide the students to prepare final accounts as per the Company Law requirements
3. To develop the knowledge of the students in the preparation of accounts during mergers, liquidation etc.

Course Outcomes (CO)

K1 to K5	CO1	Demonstrate the values involved in the accounting of a corporate.
	CO2	Students can be able to establish ideas and standards in preparing the accounting system of a corporate.
	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
	CO4	Knowledge in the practical applications of mergers and liquidation of corporate.
	CO5	Interpreting the statement of Affairs

Syllabus

Unit I **(12 Hours)**

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

Unit II **(12 Hours)**

Redemption of Preference Shares, Debentures – Issue and Redemption - Sinking Fund Method (Excluding Open Market operations)

Unit III **(12 Hours)**

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit IV **(12 hours)**

Valuation of Goodwill and Shares–Need–Methods of valuation of Goodwill and Shares.

Sub. Code: 26UAF407

Unit V **(12 Hours)**

Liquidation of Companies - Statement of Affairs - Deficiency a/c.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

TEXT BOOK

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers,6th Edition, Reprint 2021

REFERENCE BOOK

1. Advanced Accountancy-Arulanandam M.A &K.S. Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Edition, 2018.
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017.

WEB REFERENCES

1. https://kamarajcollege.ac.in/wp-content/uploads/Core-Corporate-Accounting-I.pdf
2. https://www.fimt-ggsipu.org/study/bcom202.pdf
3. http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf

MAPPING

PSO / CO	PSO1	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. THANGAVEL]	Dr. S.K. ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts and Science College (Autonomous) Coimbatore - 641 029.
Signature of the Course in-charge	Signature of the HOD

Sub. Code: 26UAF408

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 8 – Cost Accounting				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To create knowledge in the field of cost accounting.
2. To study about the various methods of costing that is used in business
3. To work out the various cost concepts.

Course Outcomes (CO)

K1 to K5	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	Construe the impact of the select cost method
	CO5	Evaluating the various cost accounting methods

Syllabus

Unit I **(12 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 **(12 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 **(12 Hours)**

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

Sub. Code: 26UAF408

Unit IV **(12 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 **(12 Hours)**

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

***Denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

TEXT BOOK

1. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers, 21st Edition, 2020.

REFERENCE BOOK

1. Cost Accounting – Pillai & Bagavathi RSN, S. Chand & Co, 7th Revised Edition,2017
2. Cost and Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition,2019
3. Cost and Management Accounting – R.K. Shukla, Module 1, 2018.
4. Cost and Management Accounting – Dr. B. K. Mehta, SBPD Publications, 13-Dec-2016

WEB REFERENCES

1. **https://kamarajcollege.ac.in/wp-content/uploads/Core-Cost-Accounting.pdf**
2. **https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/ug//bcom_english/III%20Year%20-%20DJC3B%20%20Cost%20Accounting.pdf**
3. **https://studyhubzone.com/cost-accounting-notes/**

Sub. Code: 26UAF408

MAPPING

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

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

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

Sub. Code: 26UAF509

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 9 – Corporate Accounting II				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To acquire knowledge in the concepts of Company Accounting.
2. To understand the regulations and schedules of Company Accounts.
3. To prepare the various company accounts like Banking, Insurance etc.

Course Outcomes (CO)

K1 to K5	CO1	Knowing the nature and purpose of company accounts.
	CO2	Describing the company accounting principles and regulations in accordance with the companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO4	Knowledge in the practical applications of corporate accounting of Banking and insurance.
	CO5	Evaluating the valuation methods of Goodwill and shares

Syllabus

Unit I **(18 Hours)**

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction.

Unit II **(18 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 **(18 Hours)**

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

Unit IV **(18 hours)**

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

Sub. Code: 26UAF509

Unit V **(18 Hours)**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Indian Accounting Standards – Financial Reporting Practice (Theoretical Aspects).

***Denotes Self study**

Questions for examination may take from the self-study portion also.

Note: Problem 80% and Theory 20%

TEXT BOOK

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Revised edition, Reprint 2021

REFERENCE BOOK

1. Advanced Accountancy- Arulanandam M.A &K.S. Raman, Himalaya Publishing, 7th Revised Edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Edition, 2018 Revised
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017

WEB REFERENCES

1. https://www.bing.com/videos/search?q=accounting%20for%20holding%20companies&view=detail&mid=6D449C9F7033152840B56D449C9F7033152840B5&ajaxhist=0
2. https://www.gasckk.org.in/docs/bcom/econtent/Commerce%20Corporate%20Accounting%20II.pdf
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBA1401.pdf

Sub. Code: 26UAF509

MAPPING

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

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

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Signature of the Course in-charge	Signature of the HOD

Sub. Code: 26UAF510

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 10 – Banking Theory Law and Practices				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Employability/ Entrepreneurship

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 insights about various documents used in banking services

Course Outcomes (CO)

K1 to K5	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 in volved in banking services

Syllabus

Unit I **(12 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 **(12 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 **(12 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

Sub. Code: 26UAF510

account – special Types of customer – types of deposit – Bank Passbook – collecting banker – paying banker – banker lien.

Unit IV **(12 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 **(12 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.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand &Sons., New Delhi.

REFERENCE BOOK

1. Natarajan & Gordon: Banking Theory and Practice.
2. Banking Regulation Act,1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.

WEB REFERENCES

1. https://kanchiuniv.ac.in/wp-content/uploads/2025/12/ODL-Banking-theory-Law-and-Practice.pdf
2. https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Material-for-Banking-Law-and-Practice_compressed.pdf
3. https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf

Sub. Code: 26UAF510

MAPPING

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

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

Content prepared by (Based on Inputs) (Dr. S. MANIMEGALAI) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts and Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF511

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 11 - Income Tax Law & Practice				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the basic concepts of Income Tax Act.
2. To calculate the various heads of tax able income and exempted income.
3. To compute tax of various incomes and filing of returns.

Course Outcomes (CO)

K1 to K5	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
	CO3	Classify the various types of incomes in all the heads.
	CO4	Compute the taxable incomes and exempted incomes and filing of returns.
	CO5	Evaluating the different kinds of residential status and compute the taxable income of an assesse.

Syllabus

Unit I **(18 Hours)**

Income Tax Act – Definition of Income – Assessment Year – Previous Year – Assesse – 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 to Individuals.

Sub. Code: 26UAF511

***Denotes Self study**

Questions for examination may take from the self-study portion also.
Note: Problem 80% and Theory 20%

TEXT BOOK

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

REFERENCE BOOK

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, Vishwa Prakasam, Current Edition
4. Direct Taxes Law and Practice - Dr. Vinod K Singhania, Dr. Kapil Singhania, Current Edition

WEB REFERENCES

1. https://www.bing.com/videos/search?PC=U523&q=video+l%3becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2. https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf
3. https://kamarajwomenscollege.ac.in/wp-content/uploads/Study%20Material%20-%20Income%20Tax%20Law%20and%20Practice.pdf

MAPPING

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

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

Content prepared by (Based on Inputs)	
(Dr. S.K. ARUNKUMAR) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF5CL

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Practical 1 – Computer Applications (MS-Office: Excel & Access) Practical – II				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 3	Skill Development

Course Objectives

1. To Acquire and apply the computer applications in different aspects of business.
2. To gain the knowledge for create queries, reports, and forms for effective data handling.
3. To get an insight knowledge on Excel and Access.

Course Outcomes (CO)

K3 - K5	**CO1**	Analyze financial data using EXCEL tools
	CO2	Understanding various tools used in MS-EXCEL
	CO3	Apply Excel formulas, functions, sorting, filtering and charting techniques for data analysis and reporting.
	CO4	Design and develop databases in Microsoft Access by creating tables and establishing relationships between data.
	CO5	Utilize Excel and Access applications to solve real – world business and organizational data management problems

Syllabus

MS-EXCEL

1. Prepare a Mark List of your class (Minimum of 5 subjects) and perform the following operations: Data Entry , Total, Average, Result and Ranking and by using arithmetical and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, pie, Bar) to illustrate year- wise performance of sales, purchase, profit of a company by using chart Wizard.
4. Prepare a statement of Bank customer`s account showing simple and compound interest calculations for 10 different customers.

Sub. Code: 26UAF5CL

5. Create a chart and show the product price comparison between last three years.
6. Use smart art and create organization charts for the company.
7. Create the following worksheet Salary (Enter at least 5 records) with the following details Name, Basic, HRA, TA, Deductions, Gross Pay, Tax, Net Pay.

   Calculations are done as follows: HRA - 50% of Basic; TA – 10% of Basic;

   Assume your deductions

   Gross Pay is Basic + HRA+ TA-Deductions

   Tax is 30% of Gross Pay

   Net Pay is Gross Pay –Tax

MS-ACCESS

1. Create mailing labels for student database which should include at least three table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone Number.
2. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
3. Prepare a payroll for employee database of an organization with the following details: Employee id, Employee name, DOB, Department and designation, Date of Appointment, Basic pay, DA, HRA, and other deduction if any. Perform queries for different categories.
4. Create report for the PRODUCT database.
5. Create a database Hardware mart and table spares with the following structure.

Items	Price per unit	Qty	Total cost
Laptops	15,000	5	
Scanners	10,500	4	
Servers	45,600	3	
Printers	8,500	2	
Windows Software	2000	1	

Do the following operations i) Calculate the total cost and replace in field total cost. ii) Sort the data using quantity iii) Prepare report with title

Sub. Code: 26UAF5CL

Components of Continuous Internal Assessment

Practical		
Components	**Marks**	**Total**
CIA Practical	25	40
Observation Notebook	10	
Attendance	5	

ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

MAPPING

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

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

Content prepared by (Based on Inputs) (Dr. S THANGAVEL) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT, PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF5OP

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Principles of Insurance				
Batch 2026 – 2027	Hours/Week 1	Total Hours 15	Credits 1	Employability/ Entrepreneurship

Course Objectives

1. Impart theoretical base on fundamentals principles of insurance business.
2. Equip with the practices of insurance industry.
3. Impart knowledge on the types and principles of insurance.

Course Outcomes (CO)

K1 to K5	CO1	Acquire knowledge on basics of insurance
	CO2	Understand the principles of insurance business
	CO3	Demonstrate the types of insurance
	CO4	Summarize the policies of insurance company
	CO5	Evaluate the insurance policies.

Syllabus

Unit I **(3 Hours)**

Introduction: Definition of Insurance and Nature of Insurance – Evolution of Insurance – ***Role and Importance of Insurance** – Insurance Contract – Prospects of Insurance – Privatization of Insurance Industry – Insurance Innovation and Lon – Term Care Insurance – Risk Management and Commercial Insurance.

Unit II **(3 Hours)**

Life Insurance: Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium – Surrender Value – Life Insurance for the Under Privileged

Unit III **(3 Hours)**

Fire Insurance: Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Policy Conditions – Rate Fixation in Fire Insurance – Payment of Claim – Progress of Fire Insurance.

Sub. Code: 26UAF5OP

Unit IV **(3 hours)**

Marine Insurance: Nature of Marine Insurance Contract – Marine Insurance Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.

Unit V **(3 Hours)**

Other types of Insurance: Transport Insurance and Motor Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Urban Traditional and Non – Traditional Insurance – progress of Miscellaneous General Insurance – Progress of Total General Insurance

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. "Insurance Principles and Practice: Mishra M.N. & Mishra SB S. Chand & Company Ltd., New Delhi Reprint 2018, 22nd Edition.

REFERENCE BOOK

1. "Insurance Principles and Practice" - Periyasamy.P. Himalaya Publishing House Pvt. Ltd., Mumbai, 2015.
2. "Insurance and Risk Management", - Dr. Gupta P.K. Himalaya Publishing House Pvt. Ltd., Mumbai, 2nd Edition, 2021.
3. "Risk Management and Insurance" - Harrigton, Niehaus, McGraw Hill, New Delhi, 2017.
4. "Principles of Risk Management and Insurance" - George E. Rejda Pearson Education India, New Delhi, 13th Edition, 2016.

WEB REFERENCES

1. https://kamarajcollege.ac.in/wp-content/uploads/Core-Principles-of-Insurance.pdf
2. https://www.scribd.com/document/860520205/insurance-unit-1
3. https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Types-of-Insurance.pdf

Sub. Code: 26UAF5OP

MAPPING

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

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

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

Sub. Code: 26UAF5OP

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	

Sub. Code: 26UAF5OP

QUESTION PAPER PATTERN
Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	
K2 – K4 Q7 to Q 10	B (Either or pattern)	4 x 5 = 20	Short Answers	50
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) Converted to 10	20
CIA II	55		
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	
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	55
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

Sub. Code: 26UAF612

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 12 – Management Accounting				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To obtain the knowledge of Management accounting and techniques.
2. To understand the procedures of Ratio Analysis.
3. To prepare the ratio analysis and flows of statement.

Course Outcomes (CO)

K1 to K5	CO1	Able to know objectives and needs of management accounting.
	CO2	Understand the classification of ratios and statement.
	CO3	Demonstrate the ratios and budgetary control.
	CO4	Develop the Knowledge in the practical applications of ratios, fund flow, cash flow statement and budgetary control and will have a good command on decision -making tools.
	CO5	Evaluating the different kinds of budgets

Syllabus

Unit I **(15 Hours)**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

Unit II **(15 Hours)**

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

Unit III **(15 Hours)**

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

Unit IV **(15 hours)**

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

Sub. Code: 26UAF612

Unit V **(15 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.

***Denotes Self study**

Questions for examination may take from the self-study portion also.
Note: Problem 80%and Theory 20%

TEXT BOOK

1. Management Accounting- Sharma &Shashi K. Gupta, Kalyani Publishers,13thRevised edition, reprint 2021

REFERENCE BOOK

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3rdReprint2021
2. Cost and Management Accounting- Saxena V.K. & C. D. Vashist, Sultan Chand & sons, 18thEdition, Reprint 2011
3. Management Accounting - Ramachandran & Srinivasan, Reprint 2020
4. Management Accounting – A. Murthy, S. Gurusamy, Vijay Nicole Imprints, Private Limited, 2013.

WEB REFERENCES

1. https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2. https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
3. https://kamarajcollege.ac.in/wp-content/uploads/Core-18-Management-Accounting-VI-Sem.pdf

MAPPING

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

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

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

Sub. Code: 26UAF613

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 13 – Indirect Taxes				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To create an awareness about the basic indirect taxation 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 Custom duty etc.

Course Outcomes (CO)

K1 to K5	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
	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 and custom duties.
	CO5	Evaluating the tax liability, tax exemption, tax imposition and deductions Under GST and custom duties

Syllabus

Unit I **(12 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 **(12 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.

Unit III **(12 Hours)**

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover,

Sub. Code: 26UAF613

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 **(12 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 **(12 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 DrawBack.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Indirect Taxes - V.S. Datey. Taxmann Publication (p) Ltd. New Delhi, 2019

REFERENCE BOOK

1. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi,2019
2. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof.V.P. Agarwal, 8th updated edition 2021 Indirect Taxes - Dr. R. Parameswaran and CA. P. Viswanathan, GST and Customs Laws, Kavin Publications, 2020.
3. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd, 6th edition December 2020

WEB REFERENCES

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&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE**
3. **https://www.scribd.com/document/454117509/INDIRECT-TAX-NOTES-UNIT-1-TO-5**

Sub. Code: 26UAF613

MAPPING

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

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

Content prepared by (Based on Inputs)	
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Sub. Code: 26UAF6CM

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Practical 2 – Computer Applications (Tally Prime & Internet) Practical – III				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 3	Skill Development

Course Objectives

1. To understand the salient features of Tally ERP.9 and its key comnents.
2. To introduce the students to the usage of Tally for accounting purpose
3. To make students to learn and apply vouchers, TDS computations in Tally ERP.9 software

Course Outcomes (CO)

K3 to K5	CO1	Students do possess required skill and can also be employed as Tally data entry operator
	CO2	Students be able to understand the need of Tally software in developing computerized accounts
	CO3	Students be able to distinguish and identify between the principal layers of communication system
	CO4	After the completion of this course, students be able to understand the essential components of internet in business and society
	CO5	Application of key accounting assumption and principles of Tally ERP.9 in real business

Syllabus

TALLY

1. Creation of a company.
2. Create ledgers in single ledger mode and multi ledger mode.
3. Create Inventory masters - stock categories, stock groups, stock items, units of measure and Godowns.
4. Create groups and sub-groups.
5. Prepare Subsidiary book.
6. Interest calculation (Simple & Multiple).
7. TDS computation.
8. GST: computation.
9. Sales & purchase order processing.
10. Preparing price list

Sub. Code: 26UAF6CM

INTERNET

1. Creation of E-Mail ID.
2. Use of attachment facilities, sending & viewing E-Mail.
3. View the College/University Web sites.
4. Generating a greeting card in internet.
5. Search a particular topic using search engine.

Components of Continuous Internal Assessment

Practical		
Components	**Marks**	**Total**
CIA Practical	25	40
Observation Notebook	10	
Attendance	5	

ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

MAPPING

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

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

Content prepared by (Based on Inputs) (Dr.S. MANIMEGALAI) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

Sub. Code: 26UAF614

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Title of the paper: Core Paper 14 – Principles of Auditing				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To study about the fundamentals of auditing and examine the book of accounts.
2. To apply auditing ideas and concepts in organization to evaluate the financial statements
3. To recognize about the various stages of auditing

Course Outcomes (CO)

K1 to K5	CO1	Perceiving the basic concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities taken place in an organization
	CO3	Analyzing the verification and valuation of assets and liabilities
	CO4	Gaining knowledge on audit of share capital and share transfer
	CO5	Evaluating overall auditing strategy, Role and responsibilities of anauditor

Syllabus

Unit I **(12 Hours)**

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

Unit II **(12 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 **(12 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: 26UAF614

Unit IV **(12 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 **(12 Hours)**

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

***Denotes Self study**
Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Practical Auditing - Tandon B N, S. Chand & Co. P. Ltd, Reprint 2017

REFERENCE BOOK

1. Fundamentals of Practical Auditing – Ravindar kumar & Virendar Sharma, Prentice hall, Reprint 2015
2. Practical Auditing - V. Radha, Prasanna Publishers, Reprint 2014
3. Practical Auditing - Dinkarpagare, Sultan Chand & Co P. Ltd, Reprint 2013
4. Auditing – Dr.B.K. Mehta, Dr. Kumari Anamika, SBPD Publications, 2021.

WEB REFERENCES

1. https://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf
2. https://www.scribd.com/document/456049033/auditing-full-notes
3. https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/3/UG_B.Com_English_10232-Auditing.pdf

MAPPING

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

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

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Sub. Code: 26UAF6Z1

<table>
<tr><td>Programme Code: 20</td><td colspan="4">B.COM ACCOUNTING & FINANCE</td></tr>
<tr><td colspan="5">Title of the paper: Project and Viva voce</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
4</td><td>Total Hours
60</td><td>Credits
5</td><td>Employability/
Skill Development/
Entrepreneurship</td></tr>
</table>

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)

K3 to K5	CO1	Improvement in the erudition of business research
	CO2	Reconginzation 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 / Group 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 Reports and Viva-Voce examination will be at the end of the VI semester. The Project work shall be related to Marketing, Finance, Human resource and Banking. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below.

Components of Continuous Internal Assessment

Project/Case study		
Review	15	20
Regularity	5	

Sub. Code: 26UAF6Z1

ESE Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4	Viva voce	20	
K5			

MAPPING

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

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

Content prepared by (Based on Inputs)	
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UAF 55

Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper - Business Research Methods				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To understand the research process and how it applies to the field of business management.
2. To apply the major types of research designs.
3. To develop skills of literacy, inquiry, presentation and interpretation.

Course Outcomes (CO)

K1 to K5	CO1	Understanding the ethical issues associated with the conduct of research.
	CO2	Clearly identify the business problems and effective ways to answer those problems
	CO3	Students can able to formulate and present effective research reports.
	CO4	Analyses and summaries key issues for further research.
	CO5	Evaluate on the knowledge of interpretation techniques and itssignificance

Syllabus

Unit I **(15 Hours)**

Meaning and definition of research – objectives of research – Types of research - Significance of research –Research process – Criteria of good research

Unit II **(15 Hours)**

Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan

Unit III **(15 Hours)**

Sampling Design and Hypothesis– Implication of Sample Design–steps –Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design: Hypothesis – Characteristics – Concepts – Procedure.

Unit IV **(15 Hours)**

Data Collection –***Methods of Data Collection** – Primary – Secondary – others – Pilot study Report

Unit V **(15 Hours)**

Interpretation and report writing – interpretation techniques – Significance –Steps in report writing – Layout of research report – Precaution for report writing

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Research Methodology Methods and Techniques - C.R. Kothari and Gaurav Garg, New Age International Publishers, 4th Edition, 2019

REFERENCE BOOK

1. Research Methodology – Dr.Sachdeva, lakshmi Narain Agarwal publication, 2022
2. Statistical Methods - S.P.Gupta, 46th Edition Sultan Chand & Sons 2021
3. Advanced Statistical Methods - Dr.S.M Shukla and Dr.K.L. Gupta,2019
4. Research Methodology - P. Saravanavel, Citab Mahal Publications, 16thEdition,2018

WEB REFERENCES

1. https://www.imit.ac.in/assets/documents/lecture-notes/lecture-notes-mba/18MBA204br.pdf
2. https://maaomwati.com/modc/downloads/1st-sem/business-research-method-notes-mba.pdf
3. https://apps.dur.ac.uk/faculty.handbook/2024/UG/module/BUSI2311

MAPPING

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

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

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

UAF 57

Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper –Working Capital Management				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To provide a theoretical frame work for considering working capital management.
2. To develop the ability to analyze the cash and inventory management.
3. To understand concepts Money market instruments

Course Outcomes (CO)

K1 to K5	CO1	Define and identify the concepts of working capital management
	CO2	Understand the Money market instruments and Bank finance
	CO3	To gain knowledge on Receivables, Cash and Inventory Management
	CO4	Know the Instruments of international money market
	CO5	Evaluate the working capital of the company

Syllabus

Unit I **(15 Hours)**

Working capital policy: overall consideration, importance of working capital management of working capital, and factors influencing the requirement of working capital, risk return trade-off, profitability - liquidity tangle. Estimation working capital requirement: operating cycle method, percent of sales method. Role of finance managers in working capital managers.

Unit II **(15 Hours)**

Cash management: Importance, the right proportion, factors influencing cash balance, determining optimum cash balance, cash budgeting – controlling and monitoring collections and disbursements, cash management models.

Unit III **(15 Hours)**

Receivable management: Credit policy variables: Credit standards, credit period, and cash discount and collection efforts. Credit evaluations – credit granting decisions –control of receivables – management of trade credit in India.

Unit IV **(15 Hours)**

Inventory Management: Need for inventories and the importance of its management, techniques of managing inventory – order quantity – E.O.Q. model – order point – safety stock – analysis of investment in inventory – selective inventory control – ABC Analysis.

Unit V **(15 Hours)**

Financing current assets: Different approaches to financing current assets: conservative, aggressive, matching approach, ***Sources of finance,** spontaneous source, trade credits, short term bank finance, commercial papers and public deposits, committees on working capital finance.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi –Charulatha Publications, 2016

REFERENCE BOOK

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, 3rd Edition, 2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt Ltd, Second edition, 2019

WEB REFERENCES

1. https://www.msuniv.ac.in/images/distance education/learning materials/ugpg/pg/mba_finance/II Year - DKF26 - Working Capital Management.pdf
2. https://www.scribd.com/document/402525384/Lecture-Notes-of-Working-Capital-Management
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/VISem_BBA_working_capital_mgmnt.pdf

MAPPING

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

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

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

UAF 59

Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper – Investment Management				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To know about various alternatives of investment
2. To understand about classification of investment market
3. To perform fundamental analysis before investing and evaluate various types of fundamental analysis

Course Outcomes (CO)

K1 to K5	CO1	Understand about the concepts and various forms of investment.
	CO2	Familiarize about the investment in shares and debentures, primary market and secondary market.
	CO3	Acquire knowledge in measuring of Risk.
	CO4	Develop the skill in security, fundamental and technical analysis
	CO5	Evaluating the Portfolio analysis management

Syllabus

Unit I **(15 Hours)**

Concept of investment- important- alternate forms of investment- Shares, debentures

Unit II **(15 Hours)**

Investment in shares and debentures – Comparison with other forms of Investments – Primary market: Role of NIM mechanics of floating of new issues secondary market: Function mechanics of security trading.

Unit III **(15 Hours)**

Risk-Kinds-***Measures of Risk**-Returns. Valuation of Securities: Valuation of Bonds valuation of Preference and equity shares.

Unit IV **(15 Hours)**

Security analysis-fundamental analysis: economic, industry and company analysis technical analysis: Dow Theory- Efficient Market theory. Random Walk Theory-weak form- semi strong form.

Unit V **(15 Hours)**

Portfolio analysis management – Steps in portfolio management: Markowitz theory – Optimum portfolio

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Investment Management, Preethi Singh, Himalaya Publishers.

REFERENCE BOOK

1. Investment Management - Francis Cherunlillum
2. Investment Management - Khan and Jain
3. Investment Management - V.K.Balla
4. Investment Management - V.Gangadha Ramesh Babu

WEB REFERENCES

1. https://www.scribd.com/document/517210990/Investment-Management-Notes
2. https://www.teachmint.com/tfile/studymaterial/mba-iii/investmentmanagement/5e8f4e2c-8e8a-4c5e-9b2a-8f8a6c8b7d9e
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/MCME3F01%20(190614).pdf

MAPPING

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

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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UAF 61

Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper – Human Resource Management				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To enlighten the importance of human resources and to effective management in organizations.
2. To realize the key issues related in administering the human resources of an organization.
3. To study about the overall environment of human resources

Course Outcomes (CO)

K1 to K5	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, welfare measures etc
	CO3	Implementing better techniques for effective Human resource Management
	CO4	Applying the relevant concepts of Human Resources Audit in an Organization
	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.

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

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Human Resource Management – C.B. Gupta, Mcgraw Hill, Reprint 2014.

REFERENCE BOOK

1. Human Resource Management – K.Aswathappa, Tata Mcgraw Hill, 2017.
2. Human Resource Management - C.B. Memoria, Himalaya Publication, 2013.
3. Human Resource Management – C.B.Gupta, Sultan Chand & Sons, 2017.
4. Human Resource Management – Gary Dessler & Biju Varrkey, 16th Edition, 2020.

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1. https://www.scribd.com/document/398402406/Human-Resource-Management-Notes
2. https://vitbargarh.ac.in/notes/mba/even/sem2/HRM.pdf
3. https://books.google.com/books/about/Human_Resource_Management_Text_Cases.html?id=JgE_EAAAQBAJ

MAPPING

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

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

Content prepared by (Based on Inputs) (Dr.S.THANGAVEL) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

<table>
<tr><td>Programme Code: 20</td><td colspan="4">B.COM ACCOUNTING & FINANCE</td></tr>
<tr><td colspan="5">Tittle of the Paper : Major Elective Paper – Entrepreneurship Development</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
5</td><td>Total Hours
75</td><td>Credits
5</td><td>Employability/
Entrepreneurship</td></tr>
</table>

Course Objectives

1. To know the basic acquaintance about the entrepreneurship.
2. To understand about the various institutional assistance and subsidies provided to an entrepreneur
3. To have elucidate a on project formulation and report evaluation

Course Outcomes (CO)

K1 to K5	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
	CO2	Comprehend 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 4.0 – Definition – Need – objectives – Reason for adopting industry 4.0.

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.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, S Chand & Sons,2020

REFERENCE BOOK

1. Entrepreneurial Development- Saravanavel, Tata Mc Grew Hill, 5thedition 2020
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8thedition reprint2014
3. Entrepreneurial Development- Khankha, Sultan Chand & Co. P.Ltd, 4threvised edition reprint 2020
4. Entrepreneurship – Dr. Sapna Bansal, Indu Singh, JSR Publishing House, 2019.

WEB REFERENCES

1. https://www.scribd.com/document/781848678/Entrepreneurship-Development-Full-Lecture-Notes
2. https://gitam.ac.in/wp-content/uploads/2024/03/ED-NOTES-MBA-2nd-Semester.pdf
3. https://www.udemy.com/topic/entrepreneurship-fundamentals/

MAPPING

PSO / CO	PSO1	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)	
Signature of the Course In-charge	Signature of the HOD

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Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper – Business Finance				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Skill Development/ Entrepreneurship

Course Objectives

1. To familiarize about the business finance
2. To make the students to gain the knowledge of salient features and mechanism of financial services.
3. To know the issues in Indian financial services sector.

Course Outcomes (CO)

K1 to K5	CO1	Remember the conceptual framework of business finance
	CO2	Understand the important financial services and recent developments
	CO3	Learn the value of Investments.
	CO4	Gaining the knowledge of the various Indian financial services sector.
	CO5	Evaluating the financial structure of the business.

Syllabus

Unit I **(15 Hours)**

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, ***essential features of a good financial plan,** types of financial plan.

Unit II **(15 Hours)**

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital

Unit III **(15 Hours)**

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, over capitalization and under capitalization, meaning, causes, effects and remedies; over capitalization v/s under capitalization; balanced capitalization, meaning and importance.

Unit IV **(15 Hours)**

Credit Rating- meaning, rating methodology, importance of credit rating; credit rating agencies in India CRISIL, CARE, ICRA, Small & Medium Enterprises Rating Agency (SMERA).

Unit V **(15 Hours)**

Securitization -Meaning, Features, Mechanism, Types, Benefits of Securitization, Process of Securitization, Issues in Securitization

***Denotes Self study**

Questions for examination may take from the self-study portion also.

TEXT BOOK

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

REFERENCE BOOK

1. Éssentials of Business Finance - Srivastava, R.M-Himalaya Publishing House, Kalyani Publications, 8th Edition, 2016.
2. Financial Services - Gurusamy, S. – New Delhi: Tata McGraw-Hill, 2nd Edition, 2009.
3. The Indian Financial System : Markets, Institutions and Services - Pathak, B. – New Delhi: Pearson Education
4. Financial Services – M.Y. Khan, McGraw Hill Education Private limited, 2012.

WEB REFERENCES

1. https://www.drnishikantjha.com/papersCollection/Business%20Finance.pdf
2. https://timmurrayecon.com/wp-content/uploads/2025/04/Business-Finance-Lecture-Notes-June-2022.pdf
3. https://www.scribd.com/document/537279088/business-finance-all-lecture-notes-1-10

MAPPING

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

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

Content prepared by (Based on Inputs)	
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Programme Code: 20	B.COM ACCOUNTING & FINANCE			
Title of the paper: Major Elective Paper – Consumer Affairs				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

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
6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (CO)

K1 to K5	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)**

Concptual 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 10000 suite.

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 beadded appropriately after the new law is notified.

***Denotes Self study**

Questions for examination may take from the self-study portion also.

SUGGESTED READINGS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) ConsumerAffairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions andProcedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues andChallenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues andConcerns, 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
8. Empowering Consumers e-book,www.consumeraffairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

MAPPING

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

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

Sub. Code: 26UGC3S1

For B.A., BBA., B.Com., BCA. and B.Sc. Degree Students				
Title of the Paper : Skill Based Subject 1 – Basics of Cyber Security				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

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)

On successful completion of the course, the students will be able to:

K Level	**CO Code**	**Course Outcome**
K1 ↕ K5	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.

Sub. Code: 26UGC3S1

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

Sub. Code: 26UGC3S1

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: Weapon zing Next Generation AI– Explores

    AI in social manipulation, deep fakes, and malware.
19. D.R. Halston (2025), Cyber Security Mastery Covers AI-driven attacks, cloud security, and career preparation.

Sub. Code: 26UGC3S1

Web References

- https://safety.google/
- https://safety.google/security/security-tips/
- https://www.simplilearn.com/tutorials/cyber-security-tutorial
- https://www.getcybersmart.org/for-students
- https://www.techbuddies.io/cyber-security-basics
- https://www.geeksforgeeks.org/ethical-hacking/what-is-cyber-security/
- https://www.drishtiias.com/daily-updates/daily-news-editorials/india-s-cybersecurity-challenge-threats-and-strategies
- https://www.dsci.in/resource/content/india-cyber-threat-report-2025
- https://www.eimt.edu.eu/25-major-cyber-attacks-in-india-threats-and-strategies
- https://www.coursera.org/in/articles/types-of-cyber-attacks
- https://eventussecurity.com/cybersecurity/india/cyber-attacks/
  www.heimdalsecurity.com

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses Basics of Cyber Security 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
	Total	**100**

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above course

Maximum Marks: 75 **Duration : 3 Hours**

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

Sub. Code: 26UGC3S1

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.

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.

PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Colleg
Coimbatore - 641 029

641 029

Sub. Code: 26UGC3S1

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.

Sub. Code: 26UGC3S1

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	($10 \times 1 = 10$ Marks)
Section B - Either or Type	($5 \times 5 = 25$ Marks)
Section C - Either or Type	($5 \times 8 = 40$ Marks)

Maximum Marks : 75 Duration : 3 Hours

Sub. Code: 26UGC3S1

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
	Total	**100**

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
	Total	**100**

Sub. Code: 26UGC3S1

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 × 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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Sub. Code: 26UAF4S2

Programme Code: 20	**B.COM ACCOUNTING & FINANCE**			
Tittle of the Paper : Skill Based Subject –2 -Competitive Skill Enhancement (Online)				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Employability/ Skill Development/ Entrepreneurship

Course Objectives

1. To enhance the practical knowledge in Communication Skills.
2. To develop the aptitude skills.
3. To familiarize the current affairs.

Course Outcomes (CO)

K1 to K5	CO1	Remember the conceptual framework on aptitude
	CO2	Understand the various aptitudes
	CO3	Apply the verbal aptitude in practical
	CO4	Gaining the knowledge of general awareness
	CO5	Getting knowledge about the competitive examinations

Syllabus

Unit I **(6 Hours)**

QUANTITATIVE APTITUDE: Numbers – HCF - LCM – Time and work–simple and compound interest – Problems on ages – square root and cube root – volume and surface area.

Unit II **(6 Hours)**

REASONING APTITUDE: Analytical reasoning – logical problems – Arithmetic reasoning – Data interpretation: Table charts – Bar charts – Pie charts – Line charts.

Unit III **(6 Hours)**

GENERAL APTITUDE: Finance – Tax – Banking – Insurance – Legal Aspects – Abbreviations (Theoretical Aptitude Questions in all the Areas)

Unit IV **(6 Hours)**

VERBAL APTITUDE: Change of voice – Change of speech – verbal analogies - Syllogism Classification – logical sequence of words.

Sub. Code: 26UAF4S2

Unit V **(6 Hours)**

GENERAL AWARENESS: Awards and Honours - Books and Authors –Famous personalities – National Affairs–Neighboring countries.

TEXT BOOK

1. Quantitative Aptitude – Dr.R.S.Aggarwal, S.Chand Publications, Amazon. Edition 2023

REFERENCE BOOK

1. Verbal and Non-verbal Reasoning - Dr.R.S.Aggarwal, S.Chand Publications, Amazon. Edition 2023

WEB REFERENCES

1. https://www.oliveboard.in/blog/ssc-cgl-general-awareness-questions/
2. https://www.geeksforgeeks.org/aptitude-questions-and-answers/
3. https://www.bankersadda.com/500-reasoning-questions-for-sbi-po/

MAPPING

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

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

Content prepared by (Based on Inputs)	
Dr. S.K. ARUNKUMAR	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029.
Signature of the Course in-charge	Signature of the HOD

Sub. Code: 26UAF4S2

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.

Sub. Code: 26UAF4S2

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

Sub. Code: 26UAF4S2

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
	Total	**100**

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
	Total	**100**

Sub. Code: 26UAF4S2

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 × 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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Sub. Code: 26UBI6S3

For B.A., BBA., B.Com., BCA. and B.Sc. Degree Students				
Title of the paper: Skill Based Subject –3: Basics of Intellectual Property Right's				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

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)

On successful completion of the course, the students will be able to

K1	**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 parotection of traditional knowledge and plant varieties.
K5	**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**

Sub. Code: 26UBI6S3

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(8thEdn). Asia Law House.
3. Craig Allen Nard, Michael J. Madison, and Mark P. McKenna. (2017). Law of Intellectual Property (5thEdn). New York Aspen publishers.
4. Barrett and Margreth (2009). Intellectual Property. New York Aspen publishers.
5. Deborah E.Bouchoux(2013). Intellectual property:The Law of Trademarks, Copyrights, Patents, and Trade Secrets. Publisher: Cengage India.

REFERENCE BOOK

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(2013). Law relating to Intellectual Property rights (2nd Edn). LexisNexis.
3. R. Radhakrishnan and S. Balasubramanian(2008).Intellectual property rights: Text and Cases. Excel Books India.
4. D. Goeland S. Parashar (2013). IPR Biosafety and Bioethics. Pearson Education India.

Sub. Code: 26UBI6S3

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses Basics of Cyber Security 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
	Total	**100**

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above course

Maximum Marks: 75 **Duration : 3 Hours**

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)

Sub. Code: 26UBI6S3

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.

Sub. Code: 26UBI6S3

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

Sub. Code: 26UBI6S3

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
	Total	**100**

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
	Total	**100**

Sub. Code: 26UBI6S3

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 × 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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Sub. Code: 26UAF5X1

Programme Code: 20	**ALL UG COURSES**			
Title of the paper: Extra Departmental Course: Personal Investment Avenues				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To give awareness of the investment avenues in India
2. To find the future monetary needs of individuals.
3. To take right investment decisions

Course Outcomes (CO)

K1 to K5	CO1	Obtaining knowledge about the investment avenues in India.
	CO2	Understanding the suitable type of investment for their personal Life.
	CO3	Enabling to take right investment decisions.
	CO4	Discovering the ideas on the investment avenues.
	CO5	Evaluating the present value of their investments.

Syllabus

Unit I **(6 Hours)**

Investment – features- Avenues- Bank Deposits : Meaning- features - Types - Savings Bank Account, Fixed Deposit Account, Recurring Deposit Account, Post office Deposit: Schemes- Pros and Cons, Co-operative Deposits: Types - Pros and Cons, Public Provident Fund Deposits- Pros and Cons.

Unit II **(6 Hours)**

Bonds – Meaning- features- types -Government Securities, GOI Relief Bonds, Government Agency Securities, PSU Bonds, RBI Bond- Pros and Cons. Mutual Fund –Meaning – features –types of mutual fund Schemes – Pros and Cons.

Unit III **(6 Hours)**

Real Estate – Agriculture Land, Semi Urban Land, Time share in a Holiday Resort, Raw House and Farm House - Pros and Cons. Financial Derivatives – Forward, Futures, Options : Call Option, Put Option, Swaps: Interest Rate Swap, Currency Swap- Pros and Cons.

Sub. Code: 26UAF5X1

Unit IV **(6 Hours)**

Shares – meaning – features –types- equity shares- definition- types - equity shares -Pros and Cons. Preference shares- definition- types - equity shares -Pros and Cons. Debentures – meaning- definition- types - equity shares -Pros and Cons. Money Markets Investments – Treasury Bill, Commercial purpose, Certificate of Deposits- Pros and Cons.

Unit V **(6 Hours)**

LIC – meaning- features – schemes - Financial Assets – Endowment assurance Policy, Money Back Policy, Whole Life Policy, Premium Back Term Assurance Policy and General Insurance for any kind of assets- Pros and Cons. Investments in commodity, gold, bullion, paintings and ancient coins - Pros and Cons.

TEXT BOOK

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 13 Edition, 2009

REFERENCE BOOK

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co.Ltd, 13th Ediiton, 2000
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 6th Edition, 2009

WEB REFERENCES

1. https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/1InvestmentandPortfolioManagement.pdf
2. https://vitiyagyan.icai.org/wp-content/uploads/2024/08/Investment-Avenues-and-Investor-Awareness-.pdf
3. https://nsdl.co.in/downloadables/pdf/NSDL_Primer_on_Personal_Finance_181024_v5.pdf

MAPPING

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

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

Sub. Code: 26UAF5X1

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses Personal Investment Avenues 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 Classroom, etc.,)	05
	Total	**100**

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

Content prepared by (Based on Inputs) (Dr. S.K. ARUNKUMAR) Signature of the Course in-charge	Dr. S.K.ARUNKUMAR M.Com., M.Phil., PGDIT., PGDCA., Ph.D., Assistant Professor & Head Dept. of Commerce Accounting & Finance Kongunadu Arts & Science College (Autonomous) Coimbatore - 641 029. Signature of the HOD

UAF 97

Sub. Code: 26UAF5X1

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.

Sub. Code: 26UAF5X1

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

Sub. Code: 26UAF5X1

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
	Total	**100**

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
	Total	**100**

Sub. Code: 26UAF5X1

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 × 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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Sub. Code: 26EVS101

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
Title of the paper: PART IV – ENVIRONMENTAL STUDIES				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 2	Employability/ Entrepreneurship

Course Objectives

1. To provide a fundamental understanding of natural resources, environmental ethics, and the impact of modern practical conservation and sustainability.
2. To inculcate knowledge and create awareness about concepts, components and function of ecosystems
3. 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.
4. To understand the environment threats and pollution, its impacts and mitigation strategies
5. To develop an understanding of disasters (natural and man-made) and its preparedness

Course Outcomes (CO)

K1	**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 an 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
K5	**CO5**	Apply basic safety and preparedness measures in disaster situations in society, household and workplace

Syllabus

Unit I **(6 Hours)**

Multidisciplinary Nature of Environment and its Social Ethics and Values: 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 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 recommendations to improve its sustainability and resource efficiency.

* Students can take up any one of the above.

Unit II **(6 Hours)**

Ecosystems: 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 **(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.

Unit IV **(6 Hours)**

Environmental Threats and Pollution:

Introduction and Classification of Pollution- physical, chemical and biological; major types of pollution- air, water, soil/land, noise, thermal, radioactive, solid waste, electronic waste (e-waste), plastic, biomedical waste. **Assessment and Monitoring:** Pollution impact assessment/health risk assessment & monitoring techniques, Biological indicators of pollution – Dissolved Oxygen (DO), Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD). Impact of pollution and incidence of Life style disorders like Diabetes, Cardio Vascular Disease, Cancer, PCOS etc. **Waste Management** – concept of 3R (Reduce, Recycle and Reuse) and sustainability. ***Case studies:** Dye Industrial pollution from tanneries, paper and pulp industrial effluents in Noyyal and Cauvery rivers.

Activity: Prepare an Audit report for:
(i) Water usage in your department/house
(ii) Magnitude of solid waste generation and its management at your department/house

Unit V **(6 Hours)**

Disaster Management and Preparedness: Definition and Classification of Disaster (Natural and Man-made disasters). **Natural Disaster:** Earthquakes, Landslides, Tsunami, Floods, Volcanic eruptions, Cyclones. Wayand- landslides, Joshimath- The sinking Village, Forest fires: causes, spread, control measures. **Man-made Disasters**: Industrial and chemical accidents (Bhopal disaster, oil spills), Nuclear hazards (Chernobyl and Fukushima). Kasargod- Impact of Endosulfan spraying on cashew farms. **Preparedness and safety**

Sub. Code: 26EVS101

measures: Early warning system, response, recovery, mitigation, vulnerability, risk, resilience and capacity building. **Forecasting methods:** Conventional – cloud formation & wind, wave patterns, behaviours of animals & plants, Modern methods – remote sensing, drone and AI tools for impact assessment. ***Case studies**: Chennai flood 2015, causes and control measures.

Activity: Prepare (i) Personal/Class emergency plan

(ii) Risk identification checklist like loose heavy furniture, poor wiring, blocked exits

(iii) A document using Mobile technology to map local resources or identify safer locations.

Field Study: Visit to eco parks'/conservation sites and report.

* Case studies are not for examination purposes.

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, 1st Edition.
4. Environment (8th 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.

Sub. Code: 26EVS101

WEB REFERENCES

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
4. https://www.pmfias.com/environment-ecosystem-components-ecosystem/
5. https://www.ugc.gov.in/oldpdf/modelcurriculum/Chapter3.pdf
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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
12. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SCIA4001.pdf
13. https://mrcet.com/downloads/MBA/Disaster%20and%20Crisis%20Management_Digital%20Notes.pdf

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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.

Sub. Code: 26VED201

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
Title of the paper: PART-IV VALUE EDUCATION : MORAL AND ETHICS				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 2	Employability/ Entrepreneurship

Course Objectives

1. To impart Value Education in every walk of life
2. To help the students to reach excellence and reap success
3. To impart the right attitude by practicing self introspection
4. To portray the life and messages of Great Leaders
5. To insist the need for universal brotherhood, patience and tolerance
6. To help the students to keep them fit
7. 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 Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan

Sub. Code: 26VED201

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 BOOK

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

REFERENCE BOOK

1. Swami Vivekananda – A Biography, Swami Nikhilananda, AdvaitaAshrama, India, 24th 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).

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1. https://youtu.be/4UXFb7Cs3PU?si=6c50D1IfFvxTXdX_
2. https://youtu.be/zCaq6hbDlQw?si=kNWsrIxQXvOKfacp
3. https://youtu.be/_2GgRQJ9IbU?si=Xp_YEcCSR8mvMEG-
4. https://youtu.be/ZkyN4Dy4kO0?si=BkctTS1W3jDS886v
5. https://youtu.be/TWbiDzi-rQc?si=92crHrzoNq_0jrU-

UAF 108

Sub. Code: 26VED201

Value Education – Moral & Ethics

<u>Question Paper Pattern</u>

(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.

Sub. Code: 26UHR3N1

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
Title of the paper: NON MAJOR ELECTIVE –I HUMAN RIGHTS				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 2	Employability/ Entrepreneurship

Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

Course Outcomes (CO)

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

Sub. Code: 26UHR3N1

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 **(6 Hours)**

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 Tripati- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws

TEXT BOOKS:

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

REFERENCES BOOKS:

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/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

Sub. Code: 26UHR3N1

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

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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.

Sub. Code: 26UWR4N2

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
Title of the paper: NON MAJOR ELECTIVE –II WOMEN'S RIGHTS				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 2	Employability/ Entrepreneurship

Course Objectives

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

Course Outcomes (CO)

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.

Sub. Code: 26UWR4N2

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.

Unit IV **(6 Hours)**

Women Protective acts: Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDT, 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.

Sub. Code: 26UWR4N2

QUESTION PAPER PATTERN

Duration: 3 Hours **Max. Marks: 75**

<u>SECTION A</u> **(5 x 5 = 25 marks)**

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

<u>SECTION B</u> **(5 x 10 = 50 marks)**

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

Sub. Code: 26UHW401

ALL UG COURSES		
TITLE OF THE PAPER: HEALTH AND WELLNESS		
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.

Sub. Code: 26UHW401

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. **Individualized 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.

Sub. Code: 26UHW401

S.No.	Guided Activities	Period
1	**Introduction to Holistic Well-being** 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	**Wellness Wheel Exercise (Overall Analysis)** • Guide students to assess their well-being in various life dimensions through exercises on various aspects of wellbeing and explain the benefits of applying wellness wheel. • Introduce Tech Tools. • Explore the use of technology to support well-being. Introduce students to apps for meditation, sleep tracking or healthy recipe inspiration.	
3	**Breaking Bad Habits (Overall Analysis)** • Open a discussion on bad habits and their harmful effects. • Provide a worksheet to the students to identify their personal bad habits. • Discuss the trigger, cause, consequence and solution with examples. • Guide them to replace the bad habits with good ones through worksheets.	
4	**Physical Well-being** **1. Fitness** 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). **2. Nutrition** Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. **3. Yoga & Meditation** 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) **4. Brain Health** Discuss the importance of brain health for daily life.	

Sub. Code: 26UHW401

	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 **5. Healthy Lungs** 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. **6. Hygiene and Grooming** 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. **<u>Suggested Activities (sample):</u>** **Nutrition:** 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.	
5	**Emotional Well-being** **1. Stress Management** 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. **2. Importance of saying 'NO'.**	

	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). Factors that prevent them from saying 'NO'. How to practice saying 'NO".	
	3. Body Positivity and self-acceptance Discuss the following with the students. • What is body positivity and self-acceptance? • Why is it important? • Be kind to yourself. • Understand that everyone's unique. **Suggested Activities (Sample):** (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' 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.	
6	**Social Well-Being** **1. Practicing Gratitude** 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'. **2. Cultivating Kindness and Compassion** Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self-Compassion as the Foundation. The power of small gestures. Understanding another's perspective. The fruits of compassion. **3. Practicing Forgiveness**	

	Discuss the concept of forgiveness and its benefits. Forgiveness: What is it? and What it isn't? Benefits of forgiveness. Finding forgiveness practices.	
	4. Celebrating Differences 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). **5. Digital Detox** **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. **Suggested Activities (sample):** **(Practicing Gratitude)** Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honor the house keeping staff in some way to express gratitude for their service.	
7.	**Intellectual Well-being** **1. Being a lifelong Learner** **Give students an understanding on:** The relevance of intellectual well-being in this 21st century to meet. the expectations in personal and professional well-being The Importance of enhancing problem-solving skills Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.) **2. Digital Literacy** **Discuss:** The key aspects of digital literacy and its importance in today's world. It is more than just liking and sharing on social media.	

	The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship). Why is digital literacy important? Boosting one's digital skills.	
	3. Transfer of Learning Connections between different subjects - How knowledge gained in one area can be applied to others. **Suggested Activities(sample):** Intellectual Well-being. Provide worksheets to students for teaching them how to boost intellectual well-being. 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 organize an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their intellectual well-being.	
8	**Environmental Well-being** 1.The Importance of initiating a change in the environment. **The session could be around:** Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) People's behaviour, crime, pollution, political activities, infra-structure, family situation etc. Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering, approaching administration).	
	Suggested Activities (sample): Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being. 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.	
9	**Mental Well-being** **1. Importance of self-reflection** **Discuss:** Steps involved in achieving mental well-being (self-reflection,	

	self-awareness, applying actions, achieving mental well-being). Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being. **2. Mindfulness and Meditation Practices** Benefits of practicing mindful habits and meditation for overall well-being. **1. Connecting with nature** Practicing to be in the present moment - Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention - Hiking, gardening to observe the nature. Reflecting on the emotions, and feeling kindled by nature. **2. Serving people** Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving. **3. Creative Expressions** Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves. **<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.	

10	**Situational Awareness (Developing Life skills)** **1. Being street smart** **Discuss:** 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). **2. Digital Awareness** **Discuss:** Cyber Security Information Literacy Digital Privacy Fraud Detection **Suggested Activities (sample):** (Street Smart) Inviting professionals to demonstrate the CPR Procedure Conducting a quiz on Emergency Numbers	
11	**Understanding Addiction** **Plan this session around:** 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. **Suggested Activities:** Provide Worksheets to check the students' level of understanding about substance addiction and their impacts. Share case studies with students from real-life. Play/share awareness videos on addiction/de-addiction, experts talk. *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.	

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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:

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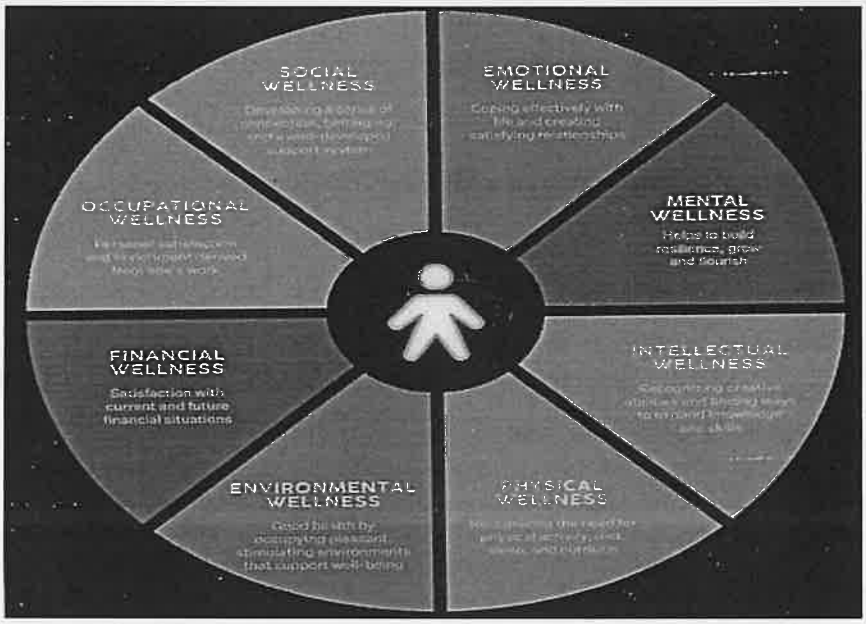

2. **Facilities & Spaces:** Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

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.

Programme Code: 20	**FOR ALL STUDENTS**			
Title of the paper: JOC – Financial Management				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits -	Employability/ Entrepreneurship

Course Objectives

1. To gain knowledge and skills to identify problems in the area of Finance
2. To Understand the risk involved in the context of financial decision making
3. To identify the concepts and theories in financial Management and its practical applicability and to gain knowledge and skills to identify problems in the area of Finance

Course Outcomes (CO)

K1 to K5	CO1	Realizing the scope of financial Management and its role in successful Business.
	CO2	Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy.
	CO3	Ability to apply financial information to recommend and justify solutions to financial problems.
	CO4	Attaining knowledge on several management policies involved in finance.
	CO5	Appraising the dividend policy of a company.

Syllabus

Unit I **(6 Hours)**

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager – Sources of long-term finance: Shares, Debentures and Ploughing Back of Profits.

Unit II **(6 Hours)**

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method.

Unit III **(6 Hours)**

Cost of Capital – Meaning – Importance –Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings – Weighted average Capital.

Unit IV **(6 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 **(6 Hours)**

Dividend Policy – meaning – types - Factors affecting Dividend Policy (Excluding Problems), Receivable Management, Cash management, Working capital management.

TEXT BOOK

1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi – Charulatha Publications, 2016

REFERENCE BOOK

1. Financial Management - IM 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,3rd Edition,2014
4. Financial Management – P Periyasamy, Tata MCGraw Hill Education Pvt Ltd, Second edition,2019

WEB REFERENCES

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5203.pdf
2. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-19617-B%20Com-Financial%20Management.pdf

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Programme Code: 20	FOR ALL STUDENTS			
Title of the paper: JOC – Financial Market and Services				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits -	Employability/ Entrepreneurship

Course Objectives

1. To know about the financial markets and institutions.
2. To understand about the regulation of financial institutions.
3. To acquire knowledge of mutual funds and venture capital.

Course Outcomes (CO)

K1 to K5	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 **(6 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 **(6 Hours)**

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

Unit III **(6 Hours)**

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

Unit IV **(6 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 **(6 Hours)**

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

TEXT BOOK

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

REFERENCE BOOK

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

WEB REFERENCES

1. https://kimsbengaluru.edu.in/assets/pdfs/criterias/criteria-1/criteria-1.1.1/FMS%20NOTES.pdf
2. https://baou.edu.in/assets/pdf/PGDF_103_slm.pdf
3. https://www.smspup.in/lessons/sem3n/309-FSM.pdf

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UAF 130

Programme Code: 20	FOR ALL STUDENTS			
Title of the paper: JOC – Executive Business Communication				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits -	Employability/ Skill Development/ Entrepreneurship

Course Objectives

1. To provide information on effective business communication and techniques
2. To understand effective ideas for business communication and respond to business queries.
3. To provide knowledge about banking correspondence and company secretarial correspondence.

Course Outcomes (CO)

K1 to K5	CO1	Outline the importance of effective business communication
	CO2	Understand the intricacies of responding to business related queries
	CO3	Categorizing effective correspondence with banks, insurance and agencies
	CO4	Examine effective response to company secretarial correspondence
	CO5	Analyze new innovative and effective ideas for business communication

Syllabus

Unit I **(6 Hours)**

Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters-Layout.

Unit II **(6 Hours)**

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

Unit III **(6 Hours)**

Banking Correspondence-Insurance Correspondence-Agency Correspondence.

Unit IV **(6 hours)**

Company Secretarial Correspondence(Includes Agenda ,Minutes and Report Writing)

Unit V **(6 Hours)**

Application Letters–Preparation of Resume -Interview : Meaning–Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech –Business Report Presentations.

TEXT BOOK

1. **Rajendra Pal Korahill**,"Essentials of Business Communication", Sultan Chand & Sons,New Delhi, 2006.

REFERENCE BOOK

1. **Rodriquez M V**, "Effective Business Communication Concept" Vikas PublishingCompany,2003.

WEB REFERENCES

1. https://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf
2. https://dcomm.org/wp-content/uploads/2019/05/Business-Communication-PDFDrive.com-.pdf
3. https://ycmou.ac.in/media/post_image/Business_Communication.pdf

MAPPING

PSO / CO	PSO1	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

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