KONGUNADU ARTS AND SCIENCE COLLEGE (Autonomous)

Coimbatore – 641 029

DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING

Curriculum and Scheme of Examinations (CBCS)

(2026– 2027 onwards)

Kongunadu Arts and Science College (Autonomous),

Coimbatore - 641 029.

Vision

Enriching the potentials and capabilities of students to be highly committed and competitive

Mission

Imparting knowledge on the values of commerce through well designed curriculum and extending best student support services towards quality education by emphasizing the ethical values and discipline to the student community and society at a large

Department of Commerce with Professional Accounting

Programme Outcomes (POs)

PO1: To emerge as accounting and auditing professionals

PO2: To make the students employable in corporate sectors

PO3: To inculcate ethical practices among the students through updated skills and knowledge on commerce

PO4: To enable the students for conducting business, accounting and auditing practices.

PO5: To enter into professional courses like CA/ICWA/CMA etc.

PO6: To enable a student well versed in national as well as international trades.

PO7: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

PO8: To inculcate the knowledge and techniques of managing the business

Programme Specific Outcomes (PSOs)

PSO1: To understand the concepts, theories, rules and regulations of business

PSO2: To comprehend the various business systems, models and approaches

PSO3: To develop the insights of students on changes in business practices

PSO4: To acquaint the students with emerging trends in commerce

PSO5: To bridge the gap between academic aspects and practical applications through effective teaching methods.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING

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	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	26UPA101	Core Paper 1–Principles of Accountancy	6	25	75	100	3	4
	III	26UPA1CL	Core Practical 1- Digital Competencies using Office tools	4	20	30	50	3	3
	III	26UPA1A1	Allied Paper 1 - Mathematics for Business	6	25	75	100	3	5
	IV	26EVS101	Environmental Studies **	2	-	50	50	3	2
			Total	**30**	-	-	500	-	
II	I	26TML202	Language II@	6	25	75	100	3	3
	II	26ENG202	English –II	6	25	75	100	3	3
	III	26UPA202	Core Paper2 - Financial Accounting	5	25	75	100	3	4
	III	26 UPA203	Core Paper 3 – Business Law	3	25	75	100	3	2
	III	26UPA2CM	Core Practical 2 – Computerized Accounting with Tally	2	20	30	50	3	1
	III	26UPA2A2	Allied Paper 2 - Statistics for Business	6	25	75	100	3	5
	IV	26VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	-	-					600		
			Total	**30**	-	-		-	
III	I	26TML303	Language III@	6	25	75	100	3	3
	II	26ENG303	English –III	6	25	75	100	3	3
	III	26UPA304	Core Paper 4-Higher Financial Accounting	5	25	75	100	3	4
	III	26UPA305	Core Paper 5-Banking Theory law & Practice	3	25	75	100	3	3
	III	26UPA3A3	Allied Paper 3 - Business Economics	6	25	75	100	3	5
	IV	**26UGC3S1**	Skill Based subject 1- Basics of Cyber Security	2	**100**	**-**	**100**	3	3
	IV	26TBT301/26TAT301/26UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
			Total	**30**	-	-	675	-	
IV	I	26TML404	Language IV@	6	25	75	100	3	3
	II	26ENG404	English –IV	6	25	75	100	3	3
	III	26UPA406	Core Paper 6- Corporate Accounting-I	5	25	75	100	3	4
	III	26UPA407	Core Paper7–Company Law	3	25	75	100	3	3
	III	26UPA4A4	Allied Paper 4 - Financial Management	6	25	75	100	3	5
	IV	**26UPA4S2**	Skill Based subject 2- Business Policy	2	25	75	100	3	3

			and Strategic Management						
	IV	26TBT402/ 26TAT402/ 26UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
			Total	**30**	-	-	675	-	
V	III	26UPA508	Core Paper 8– Corporate Accounting-II	6	25	75	100	3	4
	III	26UPA509	Core Paper9– Costaccounting	5	25	75	100	3	4
	III	26UPA510	Core Paper10–Income Tax Law and Practice	6	25	75	100	3	4
	III	26UPA511	Core Paper11– Principles of Auditing	5	20	55	75	3	4
	III	26UPA5E1	Major Elective Paper 1 -	5	25	75	100	3	5
	III	26UPA5OP	E – Commerce##	1	25	-	25	2	1
	IV	-	**EDC**	2	**100**	-	**100**	3	3
	-	**26UPA5IT**	**Internship Training ******	Grade					
			Total	**30**	-	-	600	-	
VI	III	26UPA612	Core Paper12–Management Accounting	6	25	75	100	3	4
	III	26UPA6CN	Core Practical 3 – Internet and Business Intelligence Practical	4	40	60	100	3	4
	III	26UPA613	Core Paper13–Indirect Taxes	6	25	75	100	3	4
	III	26UPA614	Core Paper 14- Principles of Marketing	3	25	75	100	3	3
	III	26UPA6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	26UPA6Z1	Professional Training cum Project***	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	-	
	V	26NCC $ / NSS/YRC /PYE/ECC/ RRC/WEC101#	Co-curricular 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 Co-curricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

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

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

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

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

&& 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 6 papers)

1. Human Resource Management
2. Working Capital Management
3. Insurance Principles and Practice
4. Industrial Law
5. Financial Services
6. Consumer Affairs

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

26UPA5X1- Entrepreneurship Development

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.

JOC Papers

JOC 1 – Digital Marketing
JOC 2 – Management of Small and Medium Enterprises

Tally Table:

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

- 100 % CIA for Basics of Cyber Security, EDC and Basics of Intellectual Property Right's
- The students should complete **Health and Wellness Programme (26UHW401)**[###] in the **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 semeste**r 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 Course Era 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 credit
  - 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 perspective

Work instructions:

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

Peer Learning

Preamble:

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

Work Instructions:

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

Blended learning

Preamble:

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

Work Instructions:

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

I . Components of Continuous Internal

I

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

*** Objective Capacity Testing:**

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

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

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

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering; **K2**-Understanding; **K3**-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	

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

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

2. ESE Practical Examination:

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

Knowledge Level	Section	Marks	Total
K3	Experiments	25	30
K4	Record Work	05	
K5			

3. ESE Project Viva Voce:

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

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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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 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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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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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.

<table>
<tr><td>CIA I</td><td>50
(Converted to 10)</td><td rowspan="2">20</td><td rowspan="3">25</td></tr>
<tr><td>CIA II</td><td>50
(Converted to 10)</td></tr>
<tr><td colspan="2">Case Study</td><td>5</td></tr>
</table>

QUESTION PAPER PATTERN

Duration : 2 Hours

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

2. PART III THEORY APPLICABLE COURSE

(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

CIA I	55	(55+55) 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	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

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UPA 1

26UPA101

Programme Code: 15	B. Com PA			
Title of the paper: Core.Paper. 1 **Principles of Accountancy**				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Skill Development

Course Objectives

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skill fully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and conventions of accounting
	CO2	Know the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Consider the relevant accounting standards
	CO 5	Determine the accounting balances

Syllabus

Unit I **18 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

18 hours

Bill of exchange-Accommodation bills –Average due date–Account current

Unit IV **18 hours**

Accounting for consignments and Joint ventures

Unit V **18 hours**

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

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

Note: Problems - 80% Theory 20%.

UPA 2

26UPA101

Text Book:	T.S.Reddy & Dr.A.Murthy (2017), *Financial Accounting*, Margham Publications, Chennai,7th edition
Reference Books:	1. S.P.Jain&K.L.Narang (2017), *Advanced Accountancy, Vol.I, Kalyan Publishers, Ludhiana.1st Edition* 2. N.Vinayakam, P.L.Mani, K.L.Nagarajan (2014), *Principles of Accountancy, Eurasia Publishing House Pvt.Ltd, New Delhi, 5th Edition*
E – Resources	1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf 2. https://companion.scanneradda.com/pdf/cma/CMA%20Foundation/Sample%20Chapter/jan2020/Paper-2.pdf 3. https://anujjindal.in/wp-content/uploads/2022/08/Basics-of-Accounting.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 3

26UPA1CL

Programme Code: 15	B. Com PA			
Title of the paper: Core Practical. 1 **Digital Competencies Using Office Tools**				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Skill Development

Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To apply digital communication tools

Course Outcomes (COs)

K3 to K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers

Syllabus

I- MS WORD (20 hours)

1. Prepare an invitation for the college function using Textboxes and clipart. Perform the following operations: Bold, Underline, Font Size, style, Background colour, Text colour Line spacing, Spell Check, Alignment.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Ar Symbols, Borders and Shading. Insert Header & Footer.
3. Prepare a Class Time Table 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.
4. Prepare a Shareholders meeting letter for 5 members using mail merge operation.
5. Prepare Bio-Data by using Wizard/Templates. Perform the following operations Inserting pages and page numbers, Find and Replace.

II – MS EXCEL (20 hours)

Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.

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.

Prepare payroll for the employees (5 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) basic pay, net pay of all employees.

Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation and Decline

UPA 4

26UPA1CL

III-MS POWERPOINT (20 hours)

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
4. Design presentation slides for the Seminar /Lecture Presentation using animation effects and perform the following operations: Creation of different slides changing background colour, font colour using word art.
5. Prepare a Graphical slide show to present the profile of your company product regarding product sales by linking your document in MS-EXCEL.

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S

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

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

UPA 5

26UPA202

Programme Code: 15	B. Com PA			
Title of the paper: Core Paper. 2 **Financial Accounting**				
Batch 2026– 2027	Hours/Week 5	Total Hours 90	Credits 4	Entrepreneurship

Course Objectives

1. To explore various methods of calculating and recording depreciation
2. To make them to understand about royalties and investment accounts
3. To offer an idea about single entry system, departmental and branch accounting

Course Outcomes (COs)

K1 to K5	CO1	Remember the procedures for preparation of various accounts
	CO2	Understand the computation procedures and formats of various accounts
	CO3	Apply appropriate judgment derived from the knowledge of accounting and accounting standards
	CO 4	Analyze the effects of different accounting methods on the financial standards
	CO 5	Determine the accounting balances

Syllabus

Unit I **15 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 **15 hours**

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

Unit III **15 hours**

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

Unit IV **15 hours**

Hire purchase and installment systems including Hire Purchasing Trading account

Unit V **15 hours**

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

UPA 6

26UPA202

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

Note: Problem 80%; Theory 20%

Text Book:

T.S.Reddy&Dr.A.Murthy (2017), Financial Accounting, Margham Publications, Chennai, 1st edition

Reference Books:

1. S.P.Jain&K.L.Narang(2022), Advanced Accountancy,Vol.I, Kalyani Publishers, Ludhiana,22nd Edition.
2. Maheswari.S.N,Maheshwari.K (2017), Advanced Accountancy, Vol.I, Vikas PublishingHouse, Noida, 12th Edition

E-Resources

1. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-Sep-2021.pdf
2. https://www.icsi.edu/media/webmodules/student/Paper2Fundamental_of_Accounting_CSEET_18122025.pdf
3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-Sep-2021.pdf

Mapping

PO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 7

26UPA203

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper 3– Business Law**				
Batch 2026 – 2027	Hours/Week 3	Total Hours 45	Credits 2	Entrepreneurship

Course Objectives

1. To know the nature and objectives of Mercantile law
2. To understand the essentials of valid contract
3. To gain knowledge on performance contracts

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the objectives and features of contract act
	CO2	Understand the essential elements and types of contract.
	CO3	Apply legal rules appropriately while forming and running the business units
	CO4	Analyse the responsibilities and duties of business parties before making the contract.
	CO5	Appraise the scope of law in modern business

Syllabus

Unit I **9 hours**

Introduction

Law – Meaning and Definition – Objectives of Law - its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.

Unit II **9 hours**

Elements of Contract

Indian Contract Act 1872: Meaning and Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent – Unlaw full agreement- Legality of Object – Contingent Contracts – Void
Contract.

Unit III **9 hours**

Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

Unit IV **9 hours**

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment, Rights and Duties of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UPA 8

26UPA203

Unit V **9 hours**

Sale of Goods Act 1930:
Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Vendor. ***Caveat Emptor**

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

Text book:

Kapoor. N. D (2009), *Business Law*, Sultan Chand & Sons, New Delhi, 29th Edition

Reference Books:

1. Pillai.R.S.N, Bhagavathi (2014) *Business Law*, S.Chand& Company Ltd, New Delhi, 4thEdition.
2. Tulsian. P.C (2014), *Business Law*, Tata McGraw Hill Publishing Ltd, New Delhi, 3nd Edition.

E-Resources

1. https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf
2. https://tndalu.ac.in/econtent/6_Company_Law.pdf
3. https://lawfaculty.du.ac.in/userfiles/downloads/LLBCM/LB-303-Company%20Law%20_2025%20Final_.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

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

UPA 9

26UPA2CM

Programme Code: 15	B. Com PA			
Title of the paper: **Core Practical** 2 **Computerized Accounting with Tally**				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 1	Skill Development

Course Objectives

1. To help the students learn how to use accounting software.
2. To teach students to design computerized accounting system.
3. To train student to prepare of GST invoice and payroll accounting

Course Outcomes (Cos)

K3 to K5	**CO1**	Equip students in use of accounting software for general accounting requirements.
	CO2	Enable students to handle manufacturing concern accounting, service accounting and so on.
	CO3	Students will be equipped with the basics of the accounting cycle through accounting software

Syllabus

1. Create company in the name of "KASC & CO" in tally ERP Accounts with Inventory option, financial accounting year.
2. Create various accounting vouchers and display day book.
3. Prepare Subsidiary books.
4. Display Trial Balance & Ratio analysis.
5. Prepare Final accounts (Trading, Profit& Loss and Balance sheet)
6. Create Inventory masters – Units of measure, Stock items, stock groups, and find Stoc summary.
7. Preparation of GST invoice in Tally.
8. Calculate Payroll Accounting in Tally

Mapping

PSO / CO	**PSO 1**	**PSO**	**PSO 3**	**PSO 4**	**PSO 5**
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S

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

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

UPA 10

26UPA304

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper** . 4 **Higher Financial Accounting**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability

Course Objectives

1. To provide insight about maintaining partnership accounts
2. To promote understanding about maintaining books of accounts at the time of retirement
3. To offer understanding about dissolution and insolvency of partnership

Course Outcomes (COs)

	CO1	Remember the objectives and scope of partnership accounts
	CO2	Understand the accounting adjustment in the preparation of accounting statements
	CO3	Apply legal rules in various stages of partnership accounting.
	CO 4	Consider the computation of relevant ratios and methods of preparation of partnership accounting statements
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I **15 Hours**

Partnership Accounts – Division of Profit – Fixed and Fluctuating Capital– Preparation of P&L Account – Past adjustments – Guarantee of Profits

Unit II **15 Hours**

Calculation of new profit ratio – Sacrificing ratio – Revaluation of assets and liabilities.

Admission of partners - Methods of computation of goodwill.

Unit III **15 Hours**

Retirement of partners – Calculation of Gaining Ratio - Death of a Partner– Treatment of joint life policies

Unit IV **15 Hours**

Dissolution of firms – Accounting procedure – Modes of settlement of accounts to close the books of the firm - Insolvency of a partner: **Rule in Garner Vs. Murray*** – Insolvency of all partners.

Unit V **15 Hours**

Piecemeal Distribution – Proportionate capital method – Maximum loss method.

Amalgamation of the firm – Sale of firms. Accounting for LLPs: Preparation of Balance Sheet.

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

Note: Problem 80%; Theory 20

UPA 11

26UPA304

Text Book:

.S.Reddy&Dr.A.Murthy (2017), *Financial Accounting*, Margham Publications, Chennai, 1st Edition

Reference Books:

1. S.P.Jain, K.L.Narang (2017) Advanced Accountancy, Vol.I, Kalyani Publisher, Ludhiana,19th Edition.
2. Guptha. R.L, Radhasamy.M (2025), *Advanced Accountancy*, Sultan Chand & Sons, NewDelhi, 14th Edition

E-Resources

1. **http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf**
2. **https://ncert.nic.in/textbook/pdf/leac102.pdf**
3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-Sep-2021.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	H	S
CO 5	S	S	S	H	S

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

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

UPA 12

26UPA305

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper**. 5 **Banking Theory, Law & Practice**				
Batch 2026– 2027	Hours/Week 3	Total Hours 45	Credits 3	Employability

Course Objectives

1. To understand the concept of mergers and acquisitions
2. To familiarize withholding company accounts
3. To prepare the final accounts of banking companies
4. To prepare the accounts of insurance companies
5. To assist the preparation of electricity companies accounts

Course Outcomes (Cos)

K1 to K5	CO1	Remember the functions of banks in India
	CO2	Understand the banking system and economic development in India and modern trends in banking
	CO3	Apply the appropriate procedures to open various types of accounts and handle negotiable instruments
	CO4	Analyze the rights and duties of bankers and the need for understanding the changing requirements of customers
	CO5	Evaluate the recent trends in banking

Syllabus

Unit I **9 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 **9 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 **9 Hours**

Definition of banker and customer– Relationships between banker and customer–special feature of RBI, Banking regulation Act1949.Secrecy of customer Account. Opening of account–special Types of customer–types of deposit–Bank Passbook–collecting banker–paying banker–banker lien.– ***KYC policy and its objectives** - and e-KYV Process.

Unit IV **9 Hours**

Opening of a new account – Formalities – Types of accounts–Savings account– 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- Online Account Opening process

Unit V **9 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. Data privacy and cyber security in banking.

UPA 13

26UPA305

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

Text Book:.

Gordon. E &Natarajan.K (2024) *Banking theory law & practice*, Himalaya Publishing House, New Delhi, 30th Edition

Reference Books:

1. Sundaram K.P.M & Varshney P.N (2021) *Banking theory law & Practice*, Sultan Chand &Sons, New Delhi,31st Edition.
2. Maheshwari S.N&S.K.Maheswari (2009) *Banking law & practice*, Kalyani publishers, NewDelhi, 15th Edition.
3. Natarajan.S&Parameshwaran.R (2022), *Indian Banking*, S.Chand Co.Ltd, New Delhi, 10thtedition.

E- Resources

1. https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pd
2. https://kanchiuniv.ac.in/wp-content/uploads/2025/12/ODL-Banking-theory-Law-and-Practice.pdf
3. https://dbcdharmapuri.edu.in/storage/media/banking-theory.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 14

26UPA3A3

Programme Code: 15	B. Com PA			
Title of the paper: **Allied 3 – Business Economics**				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To know the basic concepts of economics
2. To analyze the various economic theories laws in economics, demand, supply and price levels on the real market situations
3. To understand the various structures of market and the concept of national income

Course Outcomes (Cos)

K1 to K5	**CO1**	Know the nature and scope of economics
	CO2	Understand various market structures and the methods of price discrimination
	CO3	Apply assumptions and laws of utility, demand, supply and production
	CO4	Analyze the suitable methods, strategies and models of economics for achieving the business objectives.
	CO5	Evaluate the economic theories in real time situations

Syllabus

Unit I **18 hours**

Economics- Definition - Nature and scope of Economics – Kautilya's Economic ideas and its relevance in Indian Knowledge System. Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.

Unit II **18 hours**

Demand - Meaning and Definition– Demand Schedule – Law of Demand – **Exceptions in Law of Demand*** – Demand curves – Elasticity of Demand. Demand Forecasting – Importance – Methods

Unit III **18 hours**

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

Unit IV **18 hours**

Market Definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

Unit V **18 hours**

National Income – GDP- NDP- Personal Income and Disposable Income – Real Income – Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – Problems in Estimating National Income - **Business cycle and its features. ***

UPA 15

26UPA3A3

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

Text Book

SETH. M L, *Principles of Economics (2025)*, Lakshmi Narain Agarwal Publications, Agra,30th Edition

Reference Books

1. Sundaram K P M (2022) *Business Economics*, Sulthan Chand & Sons, New Delhi, 6th Edition.
2. Sankaran.S (2023), *Managerial Economics*, Margham Publications, 6th Edition

E. Resources

1. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
2. https://www.icai.org/post/19141
3. https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
4. https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 16

26UPA406

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper** 6 - Corporate Accounting-I				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability

Course Objectives

1. To acquire knowledge and understanding of the concepts and principles of corporate accounting.
2. To have knowledge on the practices of company accounts in accordance with statutory requirements.
3. To know the various provisions and application of relevant accounting standards

Course Outcomes (Cos)

K1to K5	CO1	Remember the procedures for the issue of shares and debentures
	CO2	Understand the accounting practices in corporate
	CO3	Apply relevant accounting standards
	CO4	Analyze the accounting and legal requirements in forming, reconstructing and liquidating the companies
	CO5	Determine the accounting balances

Syllabus

Unit I **15 hours**

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

Unit II **15 hours**

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

Unit III **15 hours**

Final Accounts of Companies-Calculation of Managerial Remuneration

Unit IV **15 hours**

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

Unit V **15 hours**

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

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

Note: Problem 80%; Theory 20%

Text Book:

T. S. Reddy & Dr.A.Murthy (2022), *Corporate Accounting*, Margham Publications, Chennai, 17th Edition

Reference Books:

1. S.P.Jain, K.L.Narang (2023) Advanced Accountancy, Vol.I, Kalyani Publisher, Ludhiana,22rd Edition.
2. Guptha. R.L, Radhasamy.M (2015), *Advanced Accountancy*, Sultan Chand & Sons, NewDelhi, revised edition

E- Resources

1. **http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238**
2. **http://www.fimt-ggsipu.org/study/bcom202.pdf**
3. https://gascnagercoil.in/wp-content/uploads/2020/12/Corporate-Accounting.pdf

Mapping

PSO / CO	PSO 1	PS O 2	PS O 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 18

26UPA407

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper 7– Company Law**				
Batch 2026 – 2027	Hours/Week 3	Total Hours 45	Credits 3	Employability

Course Objectives

1. To learn the various kinds of companies and their features
2. To study the important provisions of the act
3. To throw light on the procedures to conduct various meetings and manage the affairs of the company

Course Outcomes (Cos)

K1 To K5	**CO1**	Remember the features of the company, types and procedures of conversion
	CO2	Understand the effects of certificate of incorporation and the need for the commencement of business
	CO3	Know the qualification and disqualification of Auditors
	CO4	Apply various provisions of the act for managing the affairs of the company
	CO5	Analyze appropriate case studies to internalize the provisions of the act

Syllabus

Unit I **9 hours**

Introduction to Company law

Companies Act 2013 – Meaning and Definition of a Company, Characteristics of Company– Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies - Based on Incorporation, Liability, Number of Members, Control – Difference between Public company and Private Company.

Unit II **9 hours**

Formation of Company

Formation of a Company – Promoter – Fundamental of filling Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.

Unit III **9 hours**

Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Rights and Duties, Disqualification, Appointment and Removal of an Auditor.

Unit IV **9 hours**

Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – Woman Director and Independent Director – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal –Insider Trading- Managing Director – Manager – Secretarial Audit. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

26UPA407

Unit V **9 hours**

Winding up

Meaning – Modes – Compulsory Winding Up – ***Voluntary Winding Up** – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

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

Text Book:

Kapoor. N.D (2024) *Elements of Mercantile Law,* Sultan Chand & Sons, New Delhi, 39th Edition

Reference Books

1. Ravi Puliani, Mahesh Puliani (2022), *Companies Act -2013*, Bharat Law House Private Ltd, New Delhi. 36th edition
2. A.K. Majumdar, Dr.G.K.Kapoor (2011), *Company Law*, Taxmann Publications Private Ltd, New Delhi

E- Resources

1) https://www.icsi.edu/media/webmodules/CompanyLaw_BOOK.pdf
2) https://tndalu.ac.in/econtent/6_Company_Law.pdf
3) https://lawfaculty.du.ac.in/userfiles/downloads/LLBCM/LB-303-Company%20Law%20_2025%20Final_.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	H	S
CO 4	S	H	S	S	S

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

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

UPA 20

26UPA4A4

Programme Code: 15	B. Com PA			
Title of the paper: **Allied Paper 4- Financial Management**				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Entrepreneurship

Course Objectives

1. To ensure the concepts of financial management
2. To analyze the role of financial managers in financial decision making
3. To evaluate the financial decisions and its implications for the shareholders and the company

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the concept, goals and functions of financial management
	CO2	Understand the role of financial managers in procurement and use of finance
	CO3	Apply various tools and techniques of financial management
	CO4	Analyze the ways and means for the procurement of funds and its proper application in business thereby facilitating to achieve the financial goals of the firms.
	CO5	Appraise the role of modern financial managers

Syllabus

Unit I **18 Hours**

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

Unit II **18 Hours**

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method, IRR Method (Problems) – Profitability index – Cost of equity using Capital Asset Pricing Model (CAPM).

Unit III **18 Hours**

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

Unit IV **18 Hours**

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

Unit V **18 Hours**

Dividend Policy – meaning – types **– Factors affecting Dividend Policy*** - Theory of irrelevance: MM hypothesis (Theory) – Theory of relevance: Walter' Model and Gordon's model – Computation of Dividend under Walter and Gordon's model.

UPA 21

26UPA4A4

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

Text Book:.

Sharma R.K, Shashi K.Gupta,(2023), *Financial Management*, Kalyani Publishers – New Delhi – 10 th Edition

Reference Books:.

1) Maheswari. S.N (2019), *Financial Management*, Sultan chand& Sons, NewDelhi,15thEdition.
2) Prasanna Chandra (2023), *Financial Management*, Tata Mc Grew Hill, 11th Edition

E- Resources

1) https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_12.pdf
2) https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf
3) https://www.icai.org/post/sm-inter-p6a-may2025

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	S	H	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 22

26UPA508

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper 8– Corporate Accounting-II**				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To understand the concept of mergers and acquisitions
2. To familiarize withholding company accounts
3. To prepare the final accounts of banking companies

Course Outcomes (Cos)

K1 to K5	**CO1**	Recall various concepts and methods of preparing accounts under mergers and acquisitions
	CO2	Understand various methods of preparing holding company accounts
	CO3	Understand various methods of preparing and assessing final accounts of banking companies
	CO4	Analyze the final accounts of insurance companies
	CO5	Analyze the accounting statements of electricity companies

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. Realized 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 IRDA2000

Unit V **18 Hours**

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

UPA 23

26UPA508

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

Note: Problem 80%; Theory 20%

Text Book:

T.S.Reddy&Dr.A.Murthy (2022), *Corporate Accounting*, Margham Publications, Chennai, 17th Edition

Reference Books:

1. S.P.Jain, K.L.Narang (2023) Advanced Accountancy, Vol.I, Kalyani Publisher, Ludhiana,22nd Edition.

2. Guptha. R.L, Radhasamy.M (20015), *Advanced Accountancy*, Sultan Chand & Sons, NewDelhi, new edition

E- Resources

1) https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf
2) https://gascnagercoil.in/wp-content/uploads/2020/12/Corporate-Accounting.pdf
3) https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/ug%202021/JMCO31_III%20Sem_Corporate_Accounting_I.pdf

Mapping

PSO / CO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

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

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

UPA 24

26UPA509

Programme Code: 15	B. Com PA			
Title of the paper: Core Paper 9– **Cost Accounting**				
Batch 2024 – 2025	Hours/Week 5	Total Hours 75	Credits 4	Entrepreneurship

Course Objectives

1. To Keep in mind the concepts, methods and Principles of cost accounting
2. To exercise effective control of material, labour and overheads.
3. To understand the computation of costs under various costing systems

Course Outcomes (Cos)

K1 to K5	CO1	Remember elements of cost and the features of various costing systems
	CO2	Understand principles of costing systems
	CO3	Apply cost accounting methods to evaluate business performance.
	CO 4	Analyze the methods of computation of cost and profit and facilitate for price determination
	CO 5	Determine and extract the accounting balances

Syllabus

Unit I **15 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 – Tenders & Quotations.

Unit II **15 hours**

Material Control: Levels of material Control – ***Need for Material Control** – Economic Order Quantity – ABC analysis – VED 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 **15 hours**

Labour: System of wage payment – Premium bonus plans – Idle time – Control over idle time –Labour turnover. Overhead – Classification of overhead – Allocation and absorption of overhead.

Unit IV **15 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)– Operating and Contract costing (Theory) – Need and importance.

Unit V **15 hours**

Standard Costing & Variance Analysis – Meaning – Merits and Demerits – Computation of Material, Labour and Overhead variance.

UPA 25

26UPA509

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

Note: Problem 80%; Theory 20%

Text Book:

S.P. Jain and K.L. Narang (2025), *Cost Accounting*, Kalyani Publishers, Ludhiana, 18th Edition

Reference Books:

1) R.S.N. Pillai and V. Bagavathi (2023), *Cost Accounting***,** S. Chand & Co, New Delhi.19theddition
2) Iyengar's (2023), *Cost Accounting Principles and Practice*, Sultan Chand & Sons, NewDelhi, 24th Edition.

E-Sources

1) https://www.geektonight.com/cost-accounting-notes-pdf/
2) https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
3) https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM%20-%20Cost%20Accounting_BCM4B05_compressed.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	H	S
CO 5	S	S	S	H	S

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

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

UPA 26

26UPA510

Programme Code: 15	B. Com PA			
Title of the paper	Core Paper 10–**Income Tax Law and Practice**			
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Skill Development

Course Objectives

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

Course Outcomes (Cos)

K1 to K5	**CO1**	Outline the various terminologies related to income tax
	CO2	Understand the method of calculating and levying tax
	CO3	Apply the various tax laws and available provisions in tax computations
	CO4	Analyze self-assessment of income and tax computation
	CO5	Evaluate the set off and carry forward of losses while calculating personal income

Syllbus

Unit I **18 Hours**

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

Unit II **18 Hours**

Heads of Income: Income from Salaries–Income from House Property

Unit III **18 Hours**

Profit and Gains of Business or Profession–Capital Gains.

Unit IV **18 Hours**

Income from Other Sources. –Deductions from Gross Total Income. Computation of Total Income

Unit V **18 Hours**

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

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

Note: Problem 80%; Theory 20%

UPA 27

26UPA510

Text Book:.

V.P.Gaur, D B Narang, Puja Gaur, Rajeev Puri (2024), *Income Tax law and Practice*, Kalyani Publishers, Ludhiana,52nd Edition

Reference Books.

1) Girish Ahuja, Ravi Gupta (2024- 25), systematic approach to *Income Tax, Service tax and VAT,* Bharath Law House Pvt. Ltd, New Delhi, latest update version
2) Manohar. T. N (2025), *Income Tax Law,* Snow white Publication Pvt .Ltd, Mumbai, Assessment year 2025 Edition

E- Resources

1) https://ebooks.lpude.in/new-scheme/commerce/bcom/sem_3/DEBSL301_INCOME_TAX_LAW_AND_PRACTICE.pdf
2) https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf
3) https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-I.pdf

Mapping

PSO / CO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	S	S	H	H	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

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

UPA 28

26UPA511

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper11– Principles of Auditing**				
Batch 2026– 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability

Course Objectives

1. To impart the fundamental concepts of auditing.
2. To understand the features and procedures of conducting various audits
3. To know the role of computers in auditing

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the concept, nature and scope of auditing
	CO2	Understand the methods of valuation of assets and liabilities
	CO3	Apply the necessary procedures in conducting the audit
	CO 4	Consider internal control systems
	CO 5	Determine the duties and responsibilities of auditors in the digital era

Syllabus

Unit I **15 Hours**

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

Unit II **15 Hours**

Internal Control – Internal Check and Internal Audit–Audit Note Book– Working Papers Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactio Vouching of Impersonal Ledger

Unit III **15 Hours**

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

Unit IV **15 Hours**

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

Unit V **15 Hours**

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

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

UPA 29

26UPA511

Text Book:

Varsha Ainapure (2023), Mukund Ainapure, *Auditing and Assurance, PHI Learning Pvt Ltd, New Delhi, 2nd Edition.*

Reference Books:

1) Tandon.B.N, Sundharsanam.S, Sundara Batlu.S (2023), *Practical Auditing*, S.Chand&CompanyPvt. Ltd, New Delhi, 14th Edition.
2) Basu S.K (2023), *Auditing – Principles &Techniques*, Pearson Education, New Delhi, 1stEdition. Reprint
3) Pradeep kumar, Baldev Sachdeva (2013), *Auditing Principles & Practices*, Kalyani Publications, Ludhaiana, 8th Edition.

E- Resources

1) http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf
2) https://www.himpub.com/documents/Chapter3442.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 30

26UPA5OP

Programme Code: 15	B. Com PA			
Title of the paper: E- Commerce				
Batch 2026 – 2027	Hours/Week 1	Total Hours 15	Credits 1	Skill Development

Course Objectives

1. To understand the fundamentals and concepts of E-commerce and its applications.
2. To learn various E-commerce business models and strategies.
3. To analyze the role of internet technologies in E-commerce.

Course Outcome (Cos)

K1 to K5	**CO1**	Define basic concepts, terms, and components of E-commerce
	CO2	Explain different E-commerce models, frameworks, and processes.
	CO3	Apply E-commerce tools and technologies to real-world business
	CO4	Analyze security, and payment systems, involved in E-commerce transactions.
	CO5	Evaluate E-commerce strategies, legal issues, and emerging trends in digital business

Syllabus

Unit I **3 hour**

E-commerce and its Aspects: Introduction to E-Commerce: carrying out business over internet-features-Benefits and limitations of E-Commerce. Difference between Traditional commerce and E-commerce

Unit II **3 hour**

E-Commerce Business Models: B2B-B2C- B2G- C2C. Technology used in E-commerce – B2C : Business process model, pricing challenge, fulfillment challenge and payment challenge

Unit III **3 hour**

B2B Model: B2B business: process model and its variants. Ethical aspects of ICT-Impact of E-commerce

Unit IV **3 hour**

E-Payment Systems: Payments system from inceptions-technology based payment.

Unit V **3 hour**

E-Marketing: Online Advertising – E-branding and Social Media Marketing. D2C models in E-commerce

UPA 31

26UPA5OP

Textbook:

Joseph, P. T. (2023). *E-commerce: An Indian perspective* (7th ed.). PHI Learning Pvt. Ltd

Reference Books:

1) Mohapatra, S. (2013). *E-commerce strategy: Text and cases*. Springer
2) Gupta, P. (Ed.). (2020). *E-commerce in India: Economic and legal perspectives*. Indian Books and Periodicals.

E- Resources:

1. https://drive.google.com/file/d/1gSbLpEc2UEbZSEzMNxG6-qFLp2qrsUS4/view
2. https://www.mmeswc.edu.in/jbcontent/uploads/2024/03/ECOMMERCE.pdf
3. https://shrignanambicacollege.edu.in/userfiles/file/Class%20Notes/E-COMMERCE.pdf

Note –I – Assessment = 10 marks
II – Assessment = 10 marks
Case study = 5 marks

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

UPA 32

26UPA5OP

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.

<table>
<tr><td>CIA I</td><td>50
(Converted to 10)</td><td rowspan="2">20</td><td rowspan="3">25</td></tr>
<tr><td>CIA II</td><td>50
(Converted to 10)</td></tr>
<tr><td colspan="2">Case Study</td><td>5</td></tr>
</table>

UPA 33

26UPA5OP

QUESTION PAPER PATTERN

Duration : 2 Hours

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

2. PART III THEORY APPLICABLE COURSE

(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

CIA I	55	(55+55) 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	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Colle
Coimbatore - 641 029

UPA 34

26UPA612

Programme Code: 15	B. Com PA			
Title of the paper: **Core Paper 12–Management Accounting**				
Batch 2026– 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO5	Determine the roles and responsibilities of modern management accountants.

Syllabus

Unit I **18 Hours**

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

Unit II **18 Hours**

Ratio Analysis–Analysis of liquidity–Solvency and Profitability– construction of Balance Sheet

Unit III **18 Hours**

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

Unit IV **18 Hours**

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

Unit V **18 Hours**

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

Note: Problem 80%; Theory 20%

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

UPA 35

26UPA612

Text Book:

Shashi K. Gupta, Sharma. R. K (2022), *Management Accounting*, Kalyani publishers, Ludhiana15th Edition.

Reference Books:

1) Dr. S. N. Maheswari (2018), *Management Accounting and Financial Control*, Sultan Chand &Sons, New Delhi, 14th Edition.
2) T.S. Reddy &Y. Hariprasad Reddy (2023), *Management Accounting*, Margham Publications, Chennai, 9th edition. Update edition

E- Resources

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/

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	H	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

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

UPA 36

26UPA6CN

Programme Code: 15	B. Com PA			
Title of the paper: **Core Practical.3 -Internet & Business Intelligence Practical**				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Skill Development

Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To get practical knowledge on accounting in Zoho Books

Course Outcomes (Cos)

K3 to K5	CO1	Remember how business to be documented using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers

Syllabus

	Contents	**No. of Hours**
Google	1. Google Form–Registration and Feedback 2. Google Form-Quiz 3. Google form and exporting to Excel - Sales data	**10 hours**
Power BI	1. Get data in Power BI desktop 2. Load transformed data in Power BI desktop 3. Design a data model 4. Create DAX Calculations. 5. Advanced DAX Calculations 6. Create visual Calculations 7. . Create dashboard and design a report 8. Perform data analysis 9. Project preparation	**38 hours**
Zoho Books	10. Creation of a company 11. Manual Journals and Import of Journals 12. Generate Invoice for Sales transaction	**12 hours**

Mapping

PSO / CO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S

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

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

UPA 37

26UPA613

Programme Code: 15	B. Com PA			
Title of the paper:	**Core Paper13 – Indirect Taxes**			
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Skill Development

Course Objectives

1. To know the concepts of Indirect Tax
2. To learn the procedures and practices of Indirect tax
3. To know the fundamental ideologies on GST

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO 4	Analyse the structure of GST and the process of levy, collection and filing of returns.
	CO 5	Evaluate the scope of scope of GST Act

Syllabus

Unit I **18 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 **18 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 andFunctions.**

Unit III **18 Hours**

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

UPA 38

26UPA613

Unit IV **18 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 **18 Hours**

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

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

Text Book:

1) S.S. Gupta (2025), Taxmann's GST – Laws and Practice, Taxmanns Publications, New Delhi, Updated Edition

Reference Books:

1) Balachandran.V (2025), Indirect Taxation, Sultan Chand & Sons, New Delhi, new edition
2) T.S.Reddy and Y.Hariprasad Reddy (2025), Business Taxation (Indirect Taxes), MarghamPublishers ,Chennai,.
3) Dr.R.Parameswaran and CA.P.Viswanathan (2025), Indirect Taxes GST and Customs Laws, Kavin Publications, Coimbatore , updated edition

E- Resources

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

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	H	S
CO 3	H	S	S	S	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

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

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

UPA 39

26UPA614

Programme Code: 15	B. Com PA			
Title of the paper: CorePaper14- **Principles of Marketing**				
Batch 2026 – 2027	Hours/Week 3	Total Hours 45	Credits 3	Employability

Course Objectives

1. To enable the students to know scope of marketing in the current scenario.
2. To know the Challenges and opportunities in Marketing
3. To enhance knowledge on modern marketing concepts and functions
4. To know the need for studying consumer behaviour
5. To learn the Consumer Protection Mechanisms.

Course Outcomes (Cos):

K1 to K5	CO1	Remember the basic concept of marketing and its functions
	CO2	Understand the factors influencing consumer behaviour
	CO3	Apply relevant marketing strategies for the successful marketing
	CO 4	Analyze the changing paradigms of marketing in the modern era
	CO 5	Evaluate the challenges in modern marketing

Syllabus

Unit I **9 Hours**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing Concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics – Mobile marketing. Digital Marketing – Social Networking Sites – Marketing through Face book, Twitter, Linkedin and Search engines – Viral Marketing

Unit II **9 Hours**

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

Unit III **9 Hours**

Consumer Behaviour – Meaning – Need for studying consumer behaviour– Factors influencing consumer behaviour-Market segmentation.

Unit IV **9 Hours**

Marketing Mix – Product mix –Meaning of Product –Product life cycle – Branding-labelling-Price Mix-Importance-Pricing objectives – Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen.

Unit V **9 Hours**

Government regulation in marketing – Bureau of Indian Standards (BIS)– AGMARK– FSSAI – Consumerism – Consumer Protection – Rights of consumers- **Green Marketing*.** AI Marketing- Strategies, Tools, and Benefits

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

UPA 40

26UPA614

Text Book:

Gupta.C.B,Rajan Nair (2018), *Marketing Management*, Sultan Chand & Sons, New Delhi, 19th revised Edition

Reference Books:

1. R.S.N.Pillai Bagavathi (2017), *Marketing Management*, S. Chand & Co, New Delhi, 4thedition.
2. Memoria.C.B, Joshi R.L, Mulla.N.I (2014), *Principles and Practices of Marketing in India*,Kitab Mahal, Allahabad, 5th Edition

E- Resources

1. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/principles%20of%20Marketing%20(1).pdf
2. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Principle_Marketing.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

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

UPA 41

26UPA6Z1

Programme Code: 15	B. Com PA			
Title of the paper: **Professional Training Cum Project**				
Batch 2026 – 2027	Hours/Week 4	Total Hours -	Credits 5	Skill Development

Course Outcomes (Cos)

K3 to K5	**CO1**	Apply the theoretical knowledge in real time situation
	CO2	Analyse the various functions and practices of business units
	CO3	Evaluate the gap between academic skills & industrial requirements

The professional training is mandatory. The professional training shall be undergone by the student groups during the period of one month at the end of V semester onwards. Student groups are expected to associate themselves with business organizations for professional training and do work on a subject of relevance to the chosen company and duly facilitated by the institution. They have to prepare a report duly guided by an assigned staff. The students are expected to undergo this course as 'On the job training' in the selected institution approved by the guide. The students must maintain work diary. The students are expected to submit the detailed report for the professional training at the end of the VI semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

Marks Distribution Project Viva Voce: (Internal 20; External 80)

ESE Project Viva Voce:

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

Internal Marks:

Project/Case study		
Review	15	20
Regularity	5	

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

UPA 42

Programme Code: 15	B. Com PA			
Title of the paper: **Major Elective Paper : Human Resource Management**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

1. To understand the concepts of HRM
2. To enable the students to learn functions of human resource management.
3. To know the significance of HR policies

Course Outcomes (Cos)

K1 to K5	**CO1**	Memorize the objectives of human resource management system and methods
	CO2	Gain knowledge on importance of major human resource process and procedures.
	CO3	Apply the human resource management skills and expel employee satisfaction
	CO4	Realize the responsibilities of HR managers
	CO5	Access the changing paradigms in HRM

Syllabus

Unit I **15 Hours**

Human Resource Management-Nature and Scope – Difference between Personnel Management and HRM-Functions of HRM – Environmental factors of HRM. HR planning – concept – Importance and Process.

Unit II **15 Hours**

Recruitment – Concept – Factors influencing recruitment policy – Sources.

Selection – methods – Tests and interviews – Process of selection.

Unit III **15 Hours**

Placement – Training and Development – Need – Methods – Sensitivity Training – Transactional Analysis.

Unit IV **15 Hours**

Performance Appraisal – Concept – Changing pattern – Objectives – Process – Methods – **Barriers**. *

Unit V **15 Hours**

Incentives: Concepts – Types – Promotion – Need – Types. Transfer. Remuneration – Components of remuneration. Human Resource Audit-Nature-Benefits- Scope Approaches –**Performance Management in Industry 4.0*.**

UPA 43

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

Text Book:

Prasad.L.M(2018), *Human Resource Management*, Sultan Chand & Sons, 5th Edition

Reference Books:

1) Aswathappa.K (2023), *Human Resource Management*, McGraw Hill education private Ltd,New Delhi, 10th Edition.
2) Gupta.C.B (2018), *Human Resource Management*, Sultan chand& Sons – New Delhi, 19thEdition

E- resources

1. https://www.sscasc.in/wpcontent/uploads/downloads/BBM/Human-Resource-Management.pdf
2. https://www.emgywomenscollege.ac.in/templateEditor/kcfinder/upload/files/Human-Resource-Management-by-Pravin-Durai.pdf
3. https://baou.edu.in/assets/pdf/PGDBA_203_slm.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 44

Programme Code: 15	B. Com PA			
Title of the paper: **Major Elective Paper** : **Working Capital Management**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

1. To acquire a thorough knowledge on the concept of working capital management
2. To know the components of working capital
3. To understand the nature of various sources of funds

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the concept of working capital
	CO2	Understand the need and importance various components of working capital
	CO3	Apply various techniques for managing working capital requirements
	CO4	Analyze and devise appropriate working capital management policies to achieve corporate objectives.
	CO5	Evaluate the working capital management policies and their impact on the firms' profitability and liquidity.

Syllabus

Unit I **15 Hours**

Working capital policy: overall consideration – Need and Importance of working capital – management of working capital, and factors influencing the requirements of working capital – Tradeoff between profitability and risk – Determining financing mix – Determinants of working capital.

Unit II **15 Hours**

Cash Management: Importance –**Factors influencing cash balance***, determining optimum cash balance – Cash Budgeting – Controlling and monitoring – Collections and disbursements- Cash management models.

Unit III **15 Hours**

Receivables management: Need and Importance – Factors influencing the size of receivables – Credit terms – Forming and Executing the credit policy – Collection policy.

Unit IV **15 Hours**

Inventory Management: Need for inventories and the importance of its Management, Techniques for managing inventory-Order quantity-E.O.Q– ABC analysis – VED analysis – Valuation of inventories (AS – 2).

Unit V **15 Hours**

Sources of Finance, Spontaneous source, Trade Credits, Short term bank finance, Commercial papers and public deposits, committees on working capital finance

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

Note: Theory 60%; Problems 40%

UPA 45

Text Book:

1. Sharma. R.K, Shashi K.Gupta (2019), *Financial Management*, Kalyani Publishers, NewDelhi, 13th Edition.

Reference Books

1) Shashi.K.Gupta, R.K.Sharma (2019) *Management Accounting*, Kalyani Publishers, edition.
2) Maheswari. S.N (2019) *Financial Management*, Sultan chand& Sons, New Delhi, 19thEdition.
3) Prasanna Chandra (2022), *Financial Management*, Tata Mc Grew Hill, 11th Edition.

E Resources

1. https://live.icai.org/bos/vcc/pdf/08042022_Board_of_Studies___Academic__Management_of_Working_Capital_1649403401.pdf
2. https://sde.uoc.ac.in/sites/default/files/sde_videos/VISem_BBA_working_capital_mgmnt.pdf
3. https://siesce.edu.in/docs/resources/Working%20capital%20management_59944. pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	H	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 46

Programme Code: 15	B. Com PA			
Title of the paper: **Major Elective Paper : Insurance Principles and Practice**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (Cos)

K1 to K5	**CO1**	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Apply the skills and knowledge to select suitable insurance policies
	CO4	Analyse the ways for selecting suitable insurance policies based on their nature, claim and settlement procedures
	CO5	Evaluate the advantages and disadvantages of key insurance policies

Syllabus

Unit I **15 Hours**

Insurance – Nature – Role and Importance – Insurance Contract – Benefits of Insurance – Functions of Insurance – Scope of Insurance Business – Kinds of Insurance – Types of insurance organization

Unit II **15 Hours**

Life Insurance – Classification of policies – Annuities – Investment Fund – Surrender Value – Progress of Life Insurance Business.

Unit III **15 Hours**

Marine Insurance – Nature – Marine Insurance Policies – Policy conditions- Marine losses – Payment of claim – Progress of marine insurance business in India.

Unit IV **15 Hours**

Fire Insurance – Nature and Uses of Fire Insurance – Kinds of policies – Rate fixation in fire insurance – Payment of claims – **Progress of fire insurance*.**

Unit V **15 Hours**

Transport and Motor insurance – Social insurance – General Insurance – Progress of General insurance – Health Insurance – Reinsurance.

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

UPA 47

Text Book:

M.N.Mishra&Dr.S.B.Mishra(2020), *Insurance Principles & Practice*, S.Chand& Co Ltd,New Delhi, 20th Edition.

Reference Books:

1) Periyasamy, P (2018), *Principles and Practice of Insurance*, Himalaya Publishing House,New Delhi, 2nd Edition
2) Alka Mittal, S.L.Gupta (2013), *Principles of Insurance and Risk Management*, S.Chand&Co,New Delhi, 3rd Edition.

E- Resources

1. https://theintactone.com/2018/12/08/dr-a-p-j-abdul-kalam-technical-university-aktu-mba-notes/
2. https://www.slideshare.net/slideshow/principles-practices-of-insurance-com-334-51492308/51492308
3. https://www.studocu.com/in/document/dav-university/mba/insurance-management-notes/42881025

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

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

UPA 48

Programme Code: 15	B. Com PA			
Title of the paper: **Major Elective Paper - Industrial law**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

1. To enable the students to understand various industrial laws
2. To widen knowledge on legal formalities to start and administer a factory
3. To apply appropriate procedures in providing compensation and bonus to employees

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember the nature and objectives of various industrial laws
	CO2	Understand the role of inspectors and occupiers
	CO3	Apply legal provisions in administering the factories
	CO4	Analyse the legal responsibilities and duties of business parties to run the industrial establishments.
	CO5	Evaluate the scope of industrial laws

Syllabus

Unit I **15 Hours**

Factories Act, 1948 : Definition of factory – Approval, licensing and registration of factories – The inspecting staff – Health, safety, welfare – Working hours of adults – Employment of young persons – Employment of women – Penalties. Child labour (Prohibition and regulation) Act, 1986 – Objects of Child Labour Act – Appellate Tribunal – Notice and Claims

Unit II **15 Hours**

Workmen compensation Act, 1923: Scope – Employer's liability for compensation – Compensation for death, partial and permanent disablement – Distribution of compensation — Penalties – **Appeals*-** – Appellate Tribunal – Notice and Claim

Unit III **15 Hours**

The Payment of Bonus Act, 1965: Objectives – Applicability – determination of bonus – Inspectors – Penalties. Payment of minimum wages act, 1948 – Objectives – Features – Important provisions – Appellate Tribunal – Notice and Claims

Unit IV **15 Hours**

The Employees Provident Fund and Miscellaneous Provisions Act, 1952: Application of the act – Employees provident fund scheme – Pension scheme – Scope of coverage in Gratuity – Deposit linked insurance scheme – Administration of the schemes – Inspectors – Penalties- Appellate Tribunal – Notice and Claims

Unit V **15 Hours**

The Payment of Gratuity Act, 1972: Payment of gratuity – Forfeiture – Nomination – Determination – Recovery – Inspectors – Penalties – Appellate Tribunal – Notice and Claims

UPA 49

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

Text Book

Kapoor.N.D (2020), *Elements of Industrial Law*, Sultan chand& sons, Education Publishers ,New Delhi, 12th Edition

Reference Books:

1. Tripathi P.C (2019), Personnel Management and Industrial Relations, Sultan Chand & Sons, New Delhi, 15th edition.
2. Bansal.C.L (2019), *Business and Corporate Law*, Excel Books, 6th Edition

E-Resources

1. https://kamarajcollege.ac.in/wp-content/uploads/Core-19-Industrial-Law-Sem-VI.pdf
2. https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf
3. https://www.scribd.com/document/774487057/Labour-and-Industrial-Law-notes

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	H	S
CO 5	S	H	S	H	S

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

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

UPA 50

Programme Code: 15	B. Com PA			
Title of the paper: **Major Elective Paper - Financial Services**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

1. To enable the students to acquire knowledge on various financial services in India.
2. To enrich understanding of major service institutions and their functions in financial services sector.
3. To differentiate various financial service sectors with its pros and cons to select the appropriate instrument for the investment

Course Outcomes (Cos)

K1 to K5	**CO1**	Remember features and maturity period of financial instruments
	CO2	Clarify the pros and cons of financial services.
	CO3	Apply SEBI guidelines on the financial service institutions
	CO4	Analyze the role of various financial services for strengthening the economy.
	CO5	Appraise the scope of innovative financial services

Syllabus

Unit I **15 Hours**

Meaning and importance of Financial Services – Types of Financial Services – Financia services and Economic Environment- Players in Financial Services Sector – Innovative financial instruments.

Unit II **15 Hours**

Merchant Banking- Functions – Services of merchant banks – Issue Management – Managing of New Issues – underwriting – Capital Market – stock Exchange – functions, trading in stock exchange –**SEBI guidelines, listing of securities***.

Unit III **15 Hours**

Leasing – Types – Advantages and Disadvantages. Hire Purchase – concept and Features – Lease financing Vs. Hire Purchase financing.

Unit IV **15 Hours**

Mutual Funds – Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines

Unit V **15 Hours**

Factoring – functions of Factor – Consumer Finance – Venture Capital – Credit Rating Agencies – CRISIL, ICRA, CARE.

UPA 51

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

Text Book:

Gurusamy S (2015), Financial Markets and Institutions, Vijay Nicole Imprints Private Ltd,Chennai, 4th Edition

Reference Books:

1. Khan M.Y (2016), Financial Services, Tata McGraw Hill Publishing Company, Education(India) Pvt.Ltd, Chennai, 8th Edition.
2. Joseph Anbarasu D, Janakiraman. N (2004), Financial & Investment Management, Sultan Chand & Sons, New Delhi, 1st Edition.

E Resources

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1403.pdf
2. https://www.kimsbengaluru.edu.in/assets/pdfs/criterias/criteria-1/criteria-1.1.1/FMS%20NOTES.pdf
3. https://www.scribd.com/document/870793659/Financial-Services-Bba-Notes-3-Units

Mapping

PSO / CO	PSO 1	PSO2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	S	H	S
CO 3	S	S	S	S	S
CO4	S	S	H	S	S
CO 5	S	S	S	S	S

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

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

UPA 52

Programme Code: 15	B. Com PA			
Title of the paper**:** **Major Elective Paper - Consumer Affairs**				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability

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

K1	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.
K5	CO5	Assess Quality and Standardization of consumer affairs

SYLLABUS

UNIT I (15 Hours)

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

UNIT II (15 Hours)

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

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

UNIT III (15 Hours)

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

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

UNIT IV **(15 Hours)**

Role of Industry Regulators in Consumer Protection

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

UNIT V **(15 Hours)**

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

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

Note: Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified.

SUGGESTED READINGS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, NewDelhi
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. consumer affairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

MAPPING

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

UPA 54

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**	**Semester:** **III**	**Hours / Week** **2**	**Total Hours** **30**	**Credits** **3**	**Skill Development**

COURSE OBJECTIVES

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

COURSE OUTCOMES

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.

UNIT II **6 Hours**

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

UNIT III **6 Hours**

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

UNIT IV **6 Hours**

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

UNIT V **6 Hours**

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

Case Study: Case studies of cyber law enforcement in India

Work Book

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

Reference Books

1. Data Security Council of India (DSCI), in collaboration with Seqrite, presents the second edition of the India Cyber, Threat Report 2025.
2. Green, J., Smith, A., & Brown, T. (2024). Information security management principles. Routledge.
3. Armstrong-Smith, S. (2024). Understand the cyber attacker mindset: Build a strategic security program. Kogan Page.
4. Ismail, Y., Lacy, F., & Belu, R. (Eds.). (2024). Cybersecurity: Threats, technologies, and emerging solutions. IntechOpen.
5. Rais, R., Morillo, C., Gilman, E., & Barth, D. (2023). Zero trust networks: Building secure systems in untrusted networks (2nd ed.). O'Reilly Media.
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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.

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

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.

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- 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 respeetive staff in charge of courses to the examination Hall.
- Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.

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

PREAMBLE

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

Hence, the modalities is recommended for the following:

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

CONDUCT OF I & II CIA EXAMINATIONS

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

QUESTION PAPER PATTERN

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

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

Maximum Marks : 75 Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

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

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

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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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UPA 63

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Programme Code: 15	B. Com PA			
Title of the paper: **Skill- based Subject 2: Business Policy and Strategic Management**				
Batch 2024 – 2025	Hours/Week 2	Total Hours 30	Credits 3	Employability

Course Objectives

1. To understand the components of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1 to K5	CO1	Remember Strategic management process.
	CO2	Understand the factors influencing various types of environment and strategies
	CO3	Apply knowledge and abilities in formulating strategies and strategic plans.
	CO4	Analyze the relevant tools to resolve the contemporary issues in strategic management
	CO5	Appraise the role of modern managers

Syllabus

Unit I **6 Hours**

Business Environment - Demographic, Socio - cultural, Macro – economic, Legal - political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature - Strategic management imperative - Vision, Mission and Objectives - Strategic levels in organizations

Unit II **6 Hours**

Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages – alternatives - strategy formulation.

Unit III **6 Hours**

Formulation of Functional Strategy: Marketing strategy - financial strategy - Production strategy - Logistics strategy - **Human resource strategy*.**

Unit IV **6 Hours**

Strategy Implementation and Control: Organizational structures - establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and behavioral challenges- Expanding managerial consciousness: Leadership Advice from the Bhagavad Gita.

Unit V **6 Hours**

Reaching Strategic Edge: Business Process Reengineering - Benchmarking - Total Quality Management - Six Sigma – C.K. Prahalad's concepts and tasks of TQM - Contemporary Strategic Issues

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

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Text Book:

Subba Rao.P (2013), *Business Policy and Strategic Management*, Himalaya Publishing House, Mumbai, 5th Edition.

Reference Books

1) Rao.VSP, Harikrishna.C(2009), *Strategic Management – Text and Cases*, Excel books, 1stEdition.
2) Charles W.L, Hill Gareth R.Jones (2016), *Strategic Management and Integrated Approach*, Cengige learning India Pvt.Ltd, New Delhi, 4th Edition..
3)

E-Resources:

1. **https://gurukpo.com/Content/MBA/BPSM.pdf**
2. **https://dme.ac.in/wpcontent/uploads/2023/07/2023_Business-Policy-and-Strategy-BBA-303.pdf**
3. **https://mau.ac.in/LMS/MASOM/BUSINESS_POLICY_AND_STRATEGIC_MANAGEMENT.pdf**

MAPPING

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

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

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

UPA 65

26UBI6S3

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

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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.

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UNIT – III **(6 hours)**

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

UNIT – IV **(6 hours)**

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

UNIT- V **(6 hours)**

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

TEXT BOOKS

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

REFERENCES

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.
2. 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.

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

PREAMBLE

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

Hence, the modalities is recommended for the following:

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

CONDUCT OF I & II CIA EXAMINATIONS

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

QUESTION PAPER PATTERN

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

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

Maximum Marks : 75 Duration : 3 Hours

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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**

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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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Programme Code: 15		**For all UG students**		
Title of the paper: Extra Departmental Course **– Entrepreneurship Development**				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Entrepreneurship

Course Objectives

1. To enable the students to learn the concept of entrepreneurship and develop necessary skills to become a successful entrepreneur.
2. To widen the knowledge on scope of entrepreneurship
3. To analyze about the various institutions involved in entrepreneurial development.

Course Outcomes (Cos)

K1 to K5	**CO1**	Memorize the nature and scope of entrepreneurship.
	CO2	Understand the importance of entrepreneurship in developing an economy.
	CO3	Apply the knowledge and techniques of entrepreneurship in promoting global trade.
	CO4	Recognize the institutional support and assistances available for Entrepreneurs
	CO5	Evaluate the challenges and opportunities for small scale enterprises

Syllabus

Unit I **6 Hours**

Concept of entrepreneurship: Definition – Nature and characteristics of entrepreneurship – function and types of entrepreneurs – Distinction between entrepreneurs and managers – Role of entrepreneurship in economic development – Factors influencing entrepreneurship – Qualities of an entrepreneur - Women entrepreneurs – Growth – Problems

Unit II **6 Hours**

Project identification – Selection of the product – Project formulation – Evaluation – Feasibility analysis – Project Report

Unit III **6 Hours**

Institutional services to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC and KVIC

Unit IV **6 Hours**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, TIIC, SIDCs, UTI, SIPCOT – SIDBI – Venture capital - Role of Investment bankers

Unit V **6 Hours**

Incentives and subsidies – Subsidy for marketing and Transport – **Seed capital assistance*** – Taxation benefit to SSI – Role of entrepreneur in export promotion and import substitution. Recent Government schemes to promote micro and small entrepreneurs.

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

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Text Book:

S.S.Khanka (2017), *Entrepreneurial Development*, S.Chand& Co, New Delhi, 7th Edition.

Reference Books:

1) C.B.Gupta, N.P.Srinivasan (2012), *Entrepreneurial Development*, Sultan Chand &Sons,New Delhi, 5th edition.
2) Renu Arora, S.K.Sood (2015), *Fundamentals of Entrepreneurship and Small Business*,Kalyani Publishers, 1st Edition.

E- Resources

1. https://gitam.ac.in/wp-content/uploads/2024/03/ED-NOTES-MBA-2nd-Semester.pdf
2. https://www.mlritm.ac.in/assets/img/ENTREPRENUARSHIP%20DEVELOPMENT.pdf
3. https://www.krupajal.ac.in/upload/file_0311231817150.pdf

Mapping

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

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

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

UPA 73

26UPA5X1

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029

THE MODALITIES FOR THE CONDUCT OF 100% CIA EXAMINATIONS

PREAMBLE

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

Hence, the modalities is recommended for the following:

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

CONDUCT OF I & II CIA EXAMINATIONS

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

QUESTION PAPER PATTERN

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

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

Maximum Marks : 75 Duration : 3 Hours

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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**

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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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UPA 77

26EVS101

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

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

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

Introduction to environment; Historical Development of Human – environment interaction; Industrial revolution, Economic development and its impact on the environment; **Overview of resources:** Definition, Classification of natural resources – biotic and abiotic, renewable and non-renewable. **Renewable Resources:** Water Resources- Rainwater Harvesting, Reservoirs managements, AI & ML tools for water resource management. Sustainable Development goals - Agriculture and 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 ECOSYSTEMS (6 HOURS)

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

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

UNIT III BIODIVERSITY (6 HOURS)

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

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

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

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26EVS101

UNIT IV ENVIRONMENTAL THREATS AND POLLUTION (6 HOURS)

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: DISASTER MANAGEMENT AND PREPAREDNESS (6 HOURS)

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 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.

Web Reference Sources

1. **https://egyankosh.ac.in/bitstream/123456789/77368/1/Unit-4.pdf**
2. **https://agritech.tnau.ac.in/pdf/sustainableagriculture.pdf**
3. **https://www.dev-practitioners.eu/media/key_documents/SDGs_Booklet_Web_En.pdf**
4. **https://www.pmfias.com/environment-ecosystem-components-ecosystem/**
5. **https://www.ugc.gov.in/oldpdf/modelcurriculum/Chapter3.pdf**
6. **https://mjcollege.kces.in/pdf/download_documents/study_material_env_studies/ch3.pdf**
7. **https://www.deshbandhucollege.ac.in/pdf/resources/1587401626_BA(H)-Psc-Eco-Eng-BA(P)-II-Ecosystem.pdf**
8. **http://www.tezu.ernet.in/denvsc/IDC/biodiversity.pdf**
9. **https://egyankosh.ac.in/bitstream/123456789/86424/1/Unit-11.pdf**
10. **https://utkaluniversity.ac.in/wp-content/uploads/2022/05/Environmental-Pollution.pdf**
11. **https://cdn.visionias.in/value_added_material/d6c24-disaster_management.pdf**
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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26EVS101

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.

UPA 82

26VED201

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

Course Objectives

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

Course Outcomes (CO)

After completing the course the students:

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

Syllabus

UNIT I: **4 Hours**

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

UNIT II: **6 Hours**

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

UNIT III: **4 Hours**

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

UPA 83

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 Books:

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

Reference Books:

1. Swami Vivekananda - A Biography, Swami Nikhilananda, Advaita Ashrama, 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).

Web References:

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-

Value Education – Moral & Ethics

Question Paper Pattern

(External only)

Duration: 3 hours Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit

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26UHR3N1

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

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

K1 ↑ ↓ K5	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.
	CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

SYLLABUS

UNIT I **(6 Hours)**

HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution Of India

UNIT II **(6 Hours)**

WOMEN EMPOWERMENT IN INDIA: Feminism And Sexual Violence - Women And Liberation

UNIT III **(6 Hours)**

GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power And Science

UNIT IV **(6 Hours)**

RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children

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26UHR3N1

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

Books for Study:

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

REFERENCES:

1. Human Rights, (2018) by Jaganathan, MA.,MBA.,MMM.,ML.,ML., (Humanitarian Law) and J.P. Arjun Proprietor: Usha Jaganathan, Refugee Law Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
2. Country Report on SOGIESC Rights In India: An Unfinished Agenda.

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

3. Intersex.

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

4. SOGIESC Personalities:

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

   https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi

   https://en.wikipedia.org/wiki/Akkai_Padmashali

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

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

5. SOGIESC Rights and laws

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

   https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92 dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf

UPA86

26UHR3N1

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.

UPA 87

26UWR4N2

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students			
Part IV -NON- MAJOR ELECTIVE – II WOMEN'S RIGHTS			
Batch **2026-2027**	**Hours / Week** **2**	**Total Hours** **30**	**Credits** **2**

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

K1	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
K5	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

Syllabus

Unit I **(6 Hours)**

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

Unit II **(6 Hours)**

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

Unit III **(6 Hours)**

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

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.

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.

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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:

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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. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

Guided Activities:

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

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

Period Distribution

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

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

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

S.No	Guided Activities	Period
1	**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 well – being, 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. 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. **Suggested Activities (sample):** **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. Practising 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 honour 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** Practising 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. **Suggested Activities(Sample):** (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.	

Closure:

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

Assessments:

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

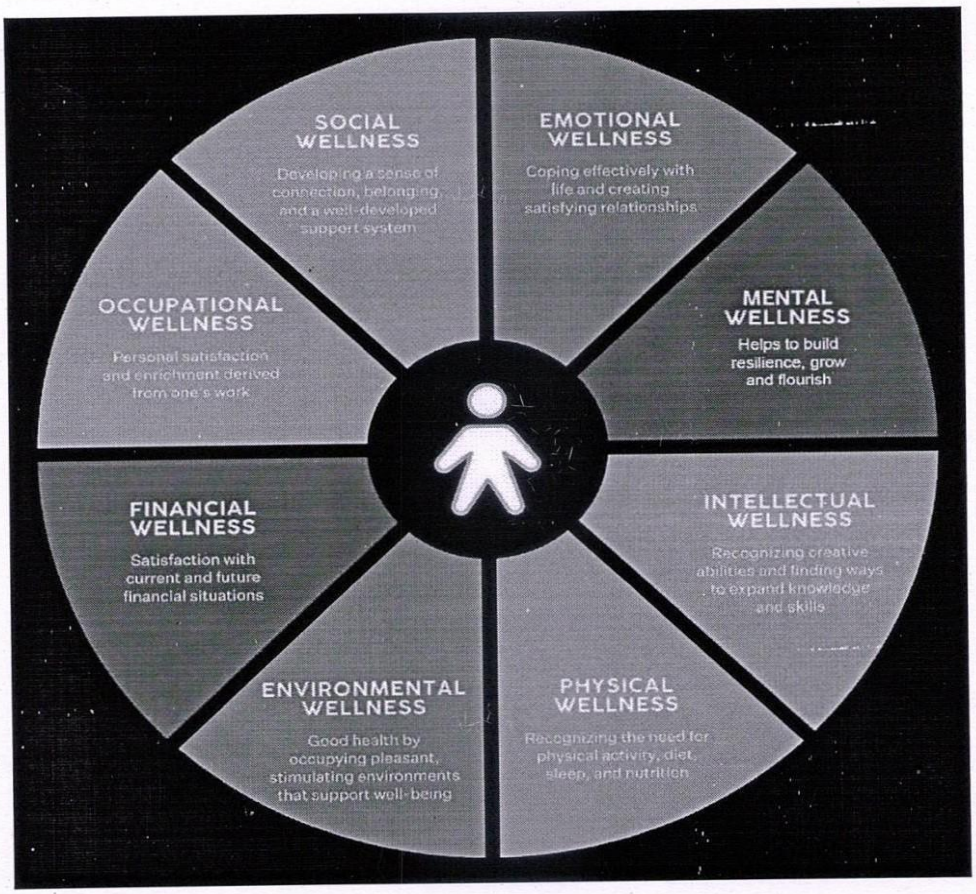
Scheme of Evaluation

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

References/Resource Materials:

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

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



2. **Facilities & Spaces:** Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.
3. **Online Resources:**
    1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well-Being: https://www.un.org/sustainabledevelopment/health/
    2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html

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

UPA101

Programme code:15		For all Students		
Title of the paper:		JOC 1 – Digital Marketing		
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 2	Skill Development

Objectives

1. To know about the digital marketing activities in business
2. To impart awareness about digital marketing to the students
3. To know about digital marketing opportunities in business

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	**CO1**	Appraise the importance of digital marketing in business
	CO2	Analyze the realities of digital marketing opportunities in business
	CO3	Interpret the laws pertaining to digital marketing in business
	CO4	To understand the improvement of business in through digital marketing in the current scenario
	CO5	Create an awareness about the digital marketing and its uses to others and the scope of digital marketing in future business

Syllabus

UNIT I **6 Hours**

Digital marketing, Understanding the Marketing Process, Increasing Visibility, Types of visibility, Examples of visibility, Visitor Engagement, Bringing Targeted Traffic, Inbound, Outbound, Understanding Conversion Process, Retention, Types of Retention, Performance Evaluation, Tools Needed

UNIT – II **6 Hours**

Understanding Internet, Difference between Internet & Web, understanding websites and domain names, extensions, Web server & web hosting, different types of web servers, Planning and conceptualizing a website, building website using CMS in Class.

UNIT– III **6 Hours**

Understanding Google Analytics, set up Analytics account, add Analytics code in a website, understanding goals and conversions, setup goals, understanding bounce rate, Difference between bounce rate and exit rate, reduce bounce rate, Monitoring traffic sources

UNIT– IV **6 Hours**

Marketing on Social networking websites, viral marketing and its importance, Face book Marketing, Twitter Marketing, Linkedln Marketing, Google plus Marketing, Video Marketing, Pinterest Marketing.

UNIT-V **6 Hours**

Introduction to SEO and it's importance, Google AdWords overview, Understanding AdWords Algorithm, creating search campaigns, Creating Ads, Tracking performance/conversion, Optimizing Search Campaigns, Creating Display Campaign

UPA102

Text Book:

1. **Digital Marketing**: From Fundamentals to Future
   Paperback – 1 June 2019 ; Publisher. CengageLearning
   IndiaPvt.Ltd. ; About the **Author**. T. N. Swaminathan
2. Fundamentals of **Digital Marketing**, Puneet Singh Bhatia ; Marketing 4.0

Reference Books:

1. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital marketing: Strategy, implementation and practice* (8th ed.). Pearson.
2. Kotler, P., Kartajaya, H., Setiawan, I., & Huan, H. D. (2021). *Marketing 5.0: Technology for humanity*. Wiley.

E-Resources:

1. https://baou.edu.in/assets/pdf/PGDM_203_slm.pdf
2. https://ebooks.lpude.in/new-scheme/management/mba/sem_3-4/DEMKT804_FOUNDATION_OF_DIGITAL_MARKETING%20-%20Copy.pdf

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

UPA 103

Programme code:15		For all Students		
Title of the paper:		**JOC 2 – Management of Small and Medium Enterprises**		
Batch 2026– 2027	Hours/Week 2	Total Hours 30	Credits 2	Skill Development

Objectives

1. To know about the MSME's in our country
2. To know awareness about funding agencies supporting the entrepreneurs
3. To know about financial opportunities for small and medium scale concerns

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1 to K5	**CO1**	Know the importance of MSME in the economy
	CO2	Analyze the realities of funding opportunities offered by various financial institutions
	CO3	Interpret the company law for incorporation of a small and medium scale concerns
	CO4	To understand the development of MSME in rural areas
	CO5	Create an awareness about the MSME and its supportive organizations

Syllabus

UNIT I **6 Hours**

Entrepreneur – Meaning – Qualities – Types – Concepts of entrepreneurship – Types of Entrepreneurs – Difference between Entrepreneur and Entrepreneur- Differences among tiny, small and medium entrepreneurs. Women Entrepreneurs: Problems and Challenges

UNIT – II **6 Hours**

Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions Assistance to an entrepreneur

UNIT– III **6 Hours**

Institutions supporting MSMEs: Institutional support to small enterprises – NSIC –SIDCO – SSIB – SSICs – SISI – DICs – Industrial estates, specialized Institutions and TCOs

UNIT– IV **6 Hours**

Small enterprises in International Business – Export performance and trends of small enterprises –. Export documents and procedure for small enterprises – Types of documents – commercial Documents – Regulatory Documents – documents for Export Assistance – Documents required by Importing Country – Processing of an Export Order.

UNIT-V **6 Hours**

Total Quality Management (TQM) for small enterprises – Meaning of quality –Meaning of Total Quality Management (TQM) - Need for TQM in small enterprises – TQM process in small enterprises-Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures

Text Book:

1. Entrepreneurship Development By Dr. S. Senthil
2. Entrepreneurship Development By S.S.Kanka

UPA 104

Reference Books:

1. R. Srinivasan, & C. P. Lohith. (2017). *Strategic marketing and innovation for Indian MSMEs*. Springer.
2. Mitali Chinara, & Himanshu Sekhar Rout. (2017). *Micro, small and medium enterprises (MSMEs) in emerging India*. New Century Publications.

E-Resources:

1. https://www.dcmsme.gov.in/ssiindia/MSME_OVERVIEW.pdf
2. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf

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