



B.S. Abdur Rahman
Crescent
Institute of Science & Technology
Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and
Syllabi (I & II Semesters)*

**B.Com.
(Accounts and Finance)**



**REGULATIONS 2021
CURRICULUM AND SYLLABI
(I & II Semesters)**

B.COM. (ACCOUNTS AND FINANCE)

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyze and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the

ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyze social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO1: Prepare financial statements of business using accounting principles, concepts, conventions and provisions.

PSO2: Demonstrate progressive learning of various tax issues and tax forms related to individuals, and will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO3: Implement modern strategies and practices of finance, taxation, costing, banking, management and auditing to make them employable in the global market.

PSO4: Apply dexterity to connect theory in accounts with the practice in the corporate world.

REGULATIONS - 2021
B.A. / BBA / B.Com. / BCA / B.Sc. DEGREE PROGRAMMES
(Under Choice Based Credit System)

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION

2.1 UG Programmes Offered

Degree	Mode of Study
B.A.	FullTime
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S. No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com.	i. General ii. Honours iii. Accounts and Finance
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)

- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of

classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the

respective programme of study.

- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** Each semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.
- 6.2** A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.
- 6.3 Change of Course**
A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.
- 6.4 Withdrawal from a Course**
A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR**8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related

personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report,

to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and

practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

11.5 The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

11.8 Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

11.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first

appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

12.2 A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

13.2 The faculty member of each course shall cumulate the

attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an "I" grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded "I" grade, shall enroll and repeat the course when it is offered next. In case of "I" grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded "U" grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains "U"

grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0

W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention
from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

15.2 A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses,

to the sum of the number of credits of all the courses in the semester.

If C_i , is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum

prescribed period of study (except clause clause 7.1.1)

15.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.

iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF
SCIENCE & TECHNOLOGY
CURRICULUM, FRAMEWORK, REGULATIONS 2021
B.COM. ACCOUNTS AND FINANCE
(SIX SEMESTERS / FULL TIME)**

SEMESTER I							
Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1183	General English - I	3	0	0	3
2	AEC	LND 1181	General Tamil - I	2	1	0	3
		LND 1182	German - I	2	1	0	3
		LND 1183	Arabic Language	3	0	0	3
		LND 1185	Hindi - I	3	0	0	3
3	CC	COD 1101	Financial Accounting	4	1	0	5
4	CC	COD 1102	Business Organisation and Management	3	1	0	4
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							22

SEMESTER II							
Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1283	General English – II	3	0	0	3
2	AEC	LND 1281	General Tamil - II	2	1	0	3
		LND 1282	German - II	2	1	0	3
		LND 1283	Modern Communicative Arabic	3	0	0	3
		LND 1285	Hindi - II	3	0	0	3
3	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
4	CC	COD 1211	Financial Services	3	1	0	4
5	CC	COD 1203	Business Economics	3	1	0	4
6	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							20

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2101	Corporate Accounting	4	1	0	5
2	CC	COD 2111	Corporate and Business Law	3	1	0	4
3	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
4	DSE		Discipline Specific Elective - I	3	1	0	4
5	SEC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review ^s	1	0	0	1
Credits							23

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2201	Cost Accounting	4	1	0	5
2	CC	COD 2202	Fundamentals of Financial Management	3	1	0	4
3	CC	COD 2203	Entrepreneurship Development	3	1	0	4
4	DSE		Discipline Specific Elective - II	3	1	0	4
5	SEC		Skill Enhancement Elective Course - II	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing ^s	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3101	Management Accounting	4	1	0	5
2	CC	COD 3102	Goods and Services Tax	3	1	0	4
3	DSE		Discipline Specific Elective - III	3	1	0	4
4	SEC		Skill Enhancement Elective Course - III	3	1	0	4
5	GEC		Generic Elective - I	3	1	0	4
6	AEC	COD 3103	National Service Scheme [§]	1	1	0	2
7	AEC	COD 3104	Case Study Writing [§]	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							26

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3201	Income Tax Law and Practice	4	1	0	5
2	DSE		Discipline Specific Elective - IV	3	1	0	4
3	SEC		Skill Enhancement Elective Course - IV	3	1	0	4
4	GEC		Generic Elective - II	3	1	0	4
5	AEC	COD 3202	Business Analytics using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs [§]	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits							26

Overall Total Credits: 140

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

§ The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/field trip etc., b) Semester end examination of 40 marks.

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES**Discipline Specific Elective – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 101	Strategic Corporate Finance	3	1	0	4
2	DSE	CODX 102	Export-Import Procedures and Documentation	3	1	0	4
3	DSE	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

Discipline Specific Elective – II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 111	Investment Management	3	1	0	4
2	DSE	CODX 112	Financial Econometrics	3	1	0	4
3	DSE	CODX 113	Financial Derivatives	3	1	0	4

Discipline Specific Elective – III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 121	International Finance	3	1	0	4
2	DSE	CODX 122	Corporate Restructuring	3	1	0	4
3	DSE	CODX 123	International Business Environment	3	1	0	4

Discipline Specific Elective – IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 131	Investment Banking	3	1	0	4
2	DSE	CODX 132	Working Capital Management	3	1	0	4
3	DSE	CODX 133	Corporate Analysis and Valuation	3	1	0	4

LIST OF SKILL ENHANCEMENT ELECTIVE COURSES**Skill Enhancement Elective Course – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 41	Auditing	3	1	0	4
2	SEC	CODX 141	Business Tax Planning	3	1	0	4
3	SEC	CODX 142	International Trade Blocks and Multilateral Agencies	3	1	0	4

Skill Enhancement Elective Course – II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 151	Management of Financial Institutions	3	1	0	4
3	SEC	CODX 152	Forensic Analysis and Fraud Investigation	3	1	0	4

Skill Enhancement Elective Course – III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 61	Banking and Insurance	3	1	0	4
2	SEC	CODX 161	Financial Markets	3	1	0	4
3	SEC	CODX 162	Industrial Psychology	3	1	0	4

Skill Enhancement Elective Course – IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 171	Derivatives Management	3	1	0	4
2	SEC	CODX 172	Merchant Banking	3	1	0	4
3	SEC	CODX 173	Business Finance	3	1	0	4

LIST OF GENERIC ELECTIVE COURSES**Generic Elective – I (Semester - V)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 81	Public Administration and Business	3	1	0	4
2	GEC	CODX 82	Rural Development	3	1	0	4
3	GEC	CODX 83	People Management	3	1	0	4

Generic Elective – II (Semester - Vi)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 91	Sustainable Development	3	1	0	4
2	GEC	CODX 92	Rural Marketing	3	1	0	4
3	GEC	CODX 93	Risk Management	3	1	0	4

SEMESTER – I

END 1183	GENERAL ENGLISH - I	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I **9**

Poetry: No Man is an Island – John Donne;

O Captain! My Captain! –Walt Whitman

Speaking: Introducing oneself and Introducing each other

Writing: Hints Development

Language: Articles, Adjectives & Adverbs (comparisons), Punctuation

Vocabulary: Homophones and homographs

MODULE II **9**

Prose: “Spoken English and Broken English” – G.B.Shaw

Listening: Listening for gist (general meaning)

The Speech that made Obama President. (6.12 minutes)

Speaking: Conversations - formal and semi-formal contexts

Writing: Jumbled sentences

Language: Pronouns and Linking words, Conjunctions

Vocabulary: Register – Formal, semi-formal and Informal

MODULE III **9**

Short story: “The Cherry Tree” - Ruskin Bond

Speaking: Asking questions (about companies. Products, Jobs)

Creative Writing: Open ended stories

Language: Question Forms – ‘Wh’ & Yes/No

Vocabulary: Prefixes and Suffixes, negative prefixes

MODULE IV **9**

Short story: “The Last Leaf” - O. Henry

Speaking: Role play (Telephone call to a supplier, enquiry about products)

Writing: Letter of Enquiry, Replies to Enquiry

Language: Tenses

Vocabulary: Synonyms and Antonyms

MODULE V

9

Prose: "Voluntary Poverty" – Mahatma Gandhi

Listening: Listening for specific information - You must follow if you want success by SundarPichai. (8.42 minutes)

Speaking: Giving the summary of an article (from newspapers)

Writing: Order Letter, Complaint Letter

Language: Subject -Verb Agreement

Vocabulary: Business Vocabulary (marketing, air travel)

L-45; TOTAL HOURS- 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student's Book, CUP, 2006
2. Sriraman.T, Macmillan College Prose, Laksmi Publications, 2015
3. Whitby, Norman, Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
4. Swan.M, Practical English Usage, OUP, 2005.
5. <https://www.thehindu.com/opinion/open-page/it-has-done-more-harm-than-good/article5129459.ece>
6. <https://www.youtube.com/watch?v=OFPwDe22CoY>
7. https://www.youtube.com/watch?v=iAIsq_orac8

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS of the Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1181	பொதுத் தமிழ் - I	L	T	P	C
SDG 16	GENERAL TAMIL -I	2	1	0	3
நோக்கங்கள்					
<ul style="list-style-type: none"> சமூக மாற்றச்சிந்தனைகளை உள்ளடக்கிய தற்காலஇலக்கியங்களை அறிமுகம் செய்தல் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகளை அறிமுகம் செய்தல் புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களை நயம் பாராட்டுதல் புதுக்கவிதை மற்றும் சிறுகதையின் தோற்றம் வளர்ச்சி குறித்து எடுத்துரைத்தல் சந்திப்பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் கவிதை மற்றும் சிறுகதை எழுதமாணவர்களை ஊக்கப்படுத்துதல் 					
அலகு I	இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள்				8
கவிமணி தேசிய விநாயகம் பிள்ளை - உடல் நலம் பேணல், பாரதியார்- செந்தமிழ் நாடு, பாரதிதாசன்- நீங்களே சொல்லுங்கள், கண்ணதாசன்- குடும்பம் ஒரு கதம்பம்.					
அலகு II	புதுக்கவிதைகள்				8
இன்குலாப்- போராட்டம், அப்துல்ரகுமான்- மண், வைரமுத்து-விதைச் சோளம், நா.காமராசன்-அலிகள், ஆண்டாள் பிரியதர்சினி-தொலைந்து போனது, மு.மேத்தா-தேசப்பிதாவுக்கு ஒரு தெருப்பாடகனின் அஞ்சலி, ஹைக்கூ. கவிதைகள்.					
அலகு III	சிறுகதைகள்				8
ஜெயகாந்தன்-நந்தவனத்தில் ஓர் ஆண்டி, கி.இராஜநாராயணன்- கதவு, சு.சமுத்திரம்- ஏழை-ஆப்பிள்-நட்சத்திரம், மாதவிக் குட்டி-நெய்ப்பாயாசம், தி.ஜானகிராமன்-முள்முடி.					
அலகு IV	மொழிப்பயிற்சி				7
கலைச்சொல்லாக்கம், பிழைத்திருத்தம் (ஒருமை, ல-எ-ஓ-கர, ர-ற-கர, ண-ந-னகரவேறுபாடுகள்), அயற்சொற்களைதல்.					
அலகு V	இலக்கிய வரலாறு				7
பாடந்தழவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)					
அலகு VI	படைப்பிலக்கியம்				7
கவிதை எழுதுதல், சிறுகதை வரைதல்					
L – 30 ; T – 15 ; TOTAL HOURS – 45					
அறிப்புகள்					
<ol style="list-style-type: none"> பொதுத் தமிழ்- செய்யுள் திரட்டு- தமிழ்த் துறை வெளியீடு தமிழ் இலக்கிய வரலாறு-சோம. இளவரசு சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்) 					
வெளிப்பாடு					
<ul style="list-style-type: none"> மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்து கொள்வர் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் குறித்த அறிவினைப்பெறுவர். சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர் இருபதாம் நூற்றாண்டு தமிழ் இலக்கியத்தின் வரலாறு, வளர்ச்சி, பாடுபொருள் ஆகியவற்றை உணர்ந்து கொள்வர். இருபதாம் நூற்றாண்டு தமிழ் இலக்கியப் படைப்பாளர்களைப் பற்றி அறிந்து கொள்வர். புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர் 					

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

Note: L - Low Correlation M - Medium Correlation H - High
Correlation

SDG 16: Peace, Justice and Strong Institutions

Statement: Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1182	GERMAN – I	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To improve the proficiency of students in German language.

COB2: To create awareness of using vocabulary among students.

COB3: To expose them to correct grammatical forms of the language.

COB4: To empower them for successful communication in the society.

COB5: To understand matters which are of daily usage

COB6: To understand them for describe the people need and their requirements.

MODULE I	GUTEN TAG!	7
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Learn alphabet, introduction to German -greetings, identifying countries and their capital cities and languages, introducing oneself, read and write Cardinal numbers till 100, Read and write telephone numbers and e-mail addresses. Grammar - question words, sentence structure and formation, Regular verbs - Conjugation and personal pronouns.

MODULE II	FREUNDE, KOLLEGEN UND ICH	7
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Introducing Others and Family Members, To speak about hobbies, jobs, learn Cardinal numbers from 101, Days, Months, Seasons, Colours, Day Timings, directions; Vocabulary: related to the topic; Grammar: Definite Articles, Irregular Verbs & Conjugations, Auxiliary verbs, ja/nein Fragen und Antworten, Nouns singular/plural.

MODULE III	IN DER STADT	8
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To know places, buildings, know transport systems, understand international words, Shopping, talk to sales person while purchasing goods, return faulty goods at a shop, asking someone to repeat something , read and write Ordinal numbers till 100,; Vocabulary: related to the topic; Grammar: Indefinite articles, Negotiation, Imperative - Sie form.

MODULE IV	GUTEN APPETIT!	8
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To speak about food, Daily routine ,Going to the market – asking prices, filling up simple forms; Vocabulary: related to the topic; Grammar: Verb position, Simple Present Tense with regular and irregular verbs

MODULE V TAG FÜR TAG 7

To learn time related expressions and asking Time , speak about family, ask excuse; Vocabulary: related to the topic; Simple Conversation skills (pertaining chiefly to simple dialogues in everyday situations), Grammar: Preposition – am, im, um, von bis, Modal verbs, Present perfect Tense with regular and irregular verbs

MODULE VI ZEIT MIT FREUNDEN 8

To speak about birthdays, understand and write an invitation, converse in the restaurant and Pay; Vocabulary: related to the topic; Simple Text -Translation and Reading Comprehension Practice German Into English Vice versa: Grammar: Accusative personal pronouns, Possessive Pronomen, Verbs and prepositions, Gern - word Usage in Sentence formation.

L – 30; T – 15; TOTAL HOURS –45

TEXT BOOK:

1. Stefanie Dengler, “Netzwerk A1.1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2015.

PRACTICE BOOK:

1. Johannes Gerbes, “Fit fürs Goethe-Zertifikat A1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2010.

REFERENCES:

1. Paul Rusch, “Einfach Grammatik”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2012.
2. Hermann Funk, “studio d A1”, Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2009. 15OH78 GERMAN LANGUAGE

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

CO4: Effectively use the language in social and academic contexts.

CO5: Comprehend matters which are of daily usage

CO6: Communicate as per people’s need and requirement.

Board of Studies (BoS):

14thBoS of the Department of
Commerce held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

The substantially improve the relevant skills which develop the confidence in young people, including technical and vocational skills, help for employment, decent work and entrepreneurship.

LND 1183	ARABIC LANGUAGE	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach

COB1: Arabic alphabets, reading and writing and pronunciation.

COB2: listening and writing of words related to market, doctor, parts of body, dining.

COB3: Arabic simple sentences using names of animals, birds, singular and plural.

COB4: listening and writing of Countries' names, singular, dual and plural.

COB5: Arabic sentences using verbs, tenses and numbers.

MODULE I	INTRODUCTION TO ARABIC READING AND WRITING	9
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Introduction to Arabic alphabets - reading from right to left - Listening to audio & video – practice correct pronunciation – Writing join letters from right to left - (lessons: 1 and 2): (حجرة الدراسة ، حجرة الدراسة 2، المرور) - introduction to Arabic words in and around the classroom – Transport - Vocabulary related to market - introduction of verbs (lessons: 4 – 6)

MODULE II	LISTENING ARABIC COMMUNICATION	9
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Reading skill: Lessons 4 – 6. Words related to doctor, parts of body, dining, fruits, food items, family members, house and air travel (أسماء أعضاء الجسم والمطعم والفواكه) (وغيرها) Vocabulary related to names of animals, birds (lessons: 7 – 12)

MODULE III	SIMPLE SENTENCES	9
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Home – singular and plural - introduction to gender: first person, second person and third person – interrogatory sentences - arabic simple sentences – nominal sentence and verbal sentence (الجملة الاسمية والفعلية) (lessons: 13 & 14) Words related to kitchen utensils – cooking (أسماء أواني المطبخ والطبخ) - introduction to gender: first person, second person and third person (التذكير والتأنيث) – singular and plural – vocabulary related to office – possession (الإضافة) - (lessons: 15 – 17)

MODULE IV	COMMUNICATION PRACTICE	9
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Countries names – world map - performing ablution – vocabulary related to prayer - singular, dual and plural - situational communication - emphasis on interrogation (المحادثة العربية) (lessons: 18 – 20)

MODULE V TENS, SINGULAR & PLURAL**9**

Sentence making – words related to prayer – verbs and tenses – communication on dining – gender - singular and dual – numbers – discussion of evening – dining manners (المفرد والتنثنية والجمع والعدد) (lessons: 21 – 25)

L - 45; TOTAL HOURS – 45**TEXT BOOKS:**

1. Al QirathulArabiyya Lil Muftadiyeen القراءة العربية للمبتدئين (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

REFERENCES:

1. Al Arabiya Lin Nashiyeen (Education Ministry, K.S.A.), Bukhari Aalim Arabic College, 2005.
2. Dr. V. Abdur Raheem, Durus Al LugathilArabiyya Li GhairinNatiqeenBiha, Islamic Foundation Trust, Chennai, 2002.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: vocabulary related to the market, doctor, parts of body, dining.

CO2: identify Arabic names of animals, birds, singular and plural, interrogatory sentences.

CO3: recognize Arabic alphabets, reading and writing and pronunciation.

CO4: use countries names, singular, dual and plural.

CO5: form Arabic sentences using verbs, tenses and numbers.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Developing Language skill

Statement: Arabic language enhances effective communication in the workplace.

COD 1101	FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8 &17		4	1	0	5

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To make the students identify the basic accounting concepts and conventions.

COB2: To make the students recognize the accounting standards

COB3: To make the students prepare the final accounts of sole trading concern.

COB4: To make the students develop skills related to problem solving and critical thinking to evaluate the importance of depreciation.

COB5: To make the students prepare financial statements of not-for-profit organisations accounting.

MODULE I INTRODUCTION 15

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.

MODULE II ACCOUNTING STANDARDS 15

Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

MODULE III FINAL ACCOUNTS 15

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship : Preparation of Final Accounts of a Sole Trading Concern: Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on

creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING FOR DEPRECIATION 15

Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS 15

Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to

1. download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. collect and examine the balance sheets of business Organisations to study how these are prepared.
3. examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2018.

REFERENCES:

1. Mukharjee and Hanif, "Financial Accounting", Tata Mc-Graw Hill., New Delhi, 2020
2. S.N.Maheswari, "Advanced Accountancy", 12th Edition, Vikas Publishing House, 2017
3. Ashish K. Bhattacharya, "Financial Accounting for Business Managers", Prentice-Hall of India Pvt. Ltd., 2015
4. Sehgal, D., "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2014
5. Goyal, B. K., & Tiwari, H. N. "Financial Accounting" New Delhi: Taxmann Publication., 2019
6. Tulsian, P. C., "Financial Accounting" Pearson Education, Chennai, 2002
7. Anthony, R. N., Hawkins, D., & Merchant, K. A., "Accounting: Text and Cases", McGraw-Hill Education India, 2010
8. Dam, B. B., & Gautam, H. C., "Financial Accounting" Gayatri Publications, Guwahati, 2019
9. Horngren, C. T., & Philbrick, D., "Introduction to Financial Accounting", Pearson Education, London, 2017
10. Lal, J., & Srivastava, S., "Financial Accounting Text & Problems", Himalaya Publishing House, Mumbai, 2012
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol-I". Sultan Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Apply accounting and business terminologies and understand the nature and purpose of accounting principles.

CO2: Apply the generally accepted accounting principles while recording transactions and preparing financial statements.

CO3: Prepare financial statements of sole proprietors

CO4: Evaluate the importance of depreciation and inventories in financial statements.

CO5: Review the objective of financial reporting and the related key accounting assumptions and principles of not-for-profit organisations accounting.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO3	PSO4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization

COD 1102	BUSINESS ORGANISATION AND	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

The objectives of the course are

COB1: To make the students illustrate the structure of organization in the field of Management.

COB2: To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3: To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4: To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5: To make the students recall the concept of management controlling techniques.

MODULE I	CONCEPT AND FORMS OF BUSINESS ORGANISATIONS	12
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Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II	JOINT STOCK COMPANY	12
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Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III	PRINCIPLES AND FUNCTIONS OF MANAGEMENT	12
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Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING 12

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning; Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL 12

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019
2. RupaGunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S.Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: illustrate the structure and types of organization in the field of Management.

CO2: prepare draft of Article of Association & Memorandum of Association for a business.

CO3: demonstrate current and relevant functions of management.

CO4: identify and explain the managerial skills used in business;

CO5: analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES:

The objective of this course are:

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION 12

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERNS 12

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING 12

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS 12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the same.

TEXT BOOK:

1. Mitra, A. K., & Chakraborty, R., “Introduction to Environmental Studies” Book Syndicate Pvt. Ltd., Kolkata, 2016.

REFERENCES:

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger. E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: analyse various projects and initiatives with respect to ecosystem restoration;

CO3: interpret significance of carbon footprints;

CO4: describe the environmental issues and their possible repercussions on the plant in the next few decades;

CO5: summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING	L	T	P	C
SDG: 4 & 9	EXCEL AND ACCESS				
		0	0	4	2

COURSE OBJECTIVES:

The objective of this course are:

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and its use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, Working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, Working with Chart, Understanding Chart Type, Chart Customization, Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data With Excel: Introduction of Pivot table; Analyzing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Tale Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P- 60; TOTAL HOURS –60

TEXT BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: use excel formula in their personal and business affairs

CO2: demonstrate the data in chart and graph.

CO3: utilize the data analysis tools and technique to convert the data into information.

CO4: discuss and use database management system, normalization of data base and role of table in DBMS

CO5: prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 13		1	0	0	1

COURSE OBJECTIVES:

The objective of this course are

COB1: to provide the fundamental instructions governing under the constitution of India.

COB2: to provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1,(A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department),New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing,United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: describe the meaning of Constitution and the features of Indian Constitution

CO2: summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER –II

END 1283	GENERAL ENGLISH - II	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I **9**

Poetry: The Second Coming – W. B. Yeats

Speaking: Expressing one's opinion /Asking for others' opinion, agree, disagree

Writing: Movie / Book Review, Slogan Writing

Language: Modals, Prepositions

Vocabulary: Business Vocabulary (advertisements, sales)

MODULE II **9**

Poetry: "Where the Mind is Without Fear" (Gitanjali 35) - Rabindranath Tagore

Listening: For understanding speaker's opinion

How books can open your mind by Lisa Bu. (6.16 minutes)

Reading: To understand the meaning and purpose of short texts (mails, memos)

Writing: Email Writing, Memo writing

Language: If Clause

Vocabulary: Finance vocabulary

MODULE III **9**

Prose: "The Civilization of To-day" – C.E.M.Joad

Reading Comprehension: Digital habits across generations (learn English)**Speaking:** Discussions

Writing: Fax

Language: Relative Clause

Vocabulary: Collocations – verb-noun collocations

MODULE IV **9**

Short story: "The Sparrows" - K. A. Abbas

Speaking: Making small talk

Writing: Job Application Letter

Language: Voice

Vocabulary: Employment vocabulary

MODULE V

9

Short story: “First Confession”– Frank O’ Connor

Listening: Listening and taking short notes - Inspirational lesson for lifetime- How to manage failure and success by Dr. APJ (8.21 minutes)

Writing: Report Writing – Survey Reports

Language: Reported Speech

Vocabulary: Collocation sets about time and money

L-45; TOTAL HOURS: 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student’s Book, CUP, 2006.
2. S.Mythili, V.Kadambari. Ed. Plumes of Many Colours: A Collection of Short stories, Blackie Books, 1994.
3. Sriraman.T. Macmillan College Prose, Laksmi Publications, 2015.
4. Swan.M. Practical English Usage, OUP, 2005.
5. Whitby, Norman. Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
6. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/the-martian-a-book-review>
7. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/digital-habits-across-generations>
8. <https://www.youtube.com/watch?v=6ibCtsHg3Y>
9. <https://www.youtube.com/watch?v=7E-cwdnsiow>

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS held in the Department of English on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO 12	PO 13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Statement: This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1281	பொதுத் தமிழ் - II	L	T	P	C
SDG 16	GENERAL TAMIL - II	2	1	0	3
நோக்கங்கள்					
<ul style="list-style-type: none"> சங்க இலக்கியங்களையும் சங்கப் புலவர்களையும் அறிமுகம் செய்தல். பழந்தமிழர்களின் அகப் புற வாழ்வினையும் பண்பாட்டினையும் எடுத்துரைத்தல். அற இலக்கியங்கள், பக்தி இலக்கியங்கள், காப்பியங்களை அறிமுகம் செய்தல் பல்வேறு சமயக் கோட்பாடுகளையும் உண்மைகளையும் உணர்த்துதல் கட்டுரைகளை எழுத மாணவர்களைப் பயிற்றுவித்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் 					
அலகு I	சங்க / அற இலக்கியங்கள்	8			
புறநானூறு - 143 - ஆவது பாடல், நற்றிணை - 19 - ஆவது பாடல், திருக்குறள் - நட்பு, காலமறிதல், நாலடியார் - அவையறிதல், பழமொழி நானூறு - இன்ன செய்யாமை (5 பாடல்கள்), இனியவை நாற்பது - முதலைந்து பாடல்கள்					
அலகு II	பக்தி இலக்கியங்கள்	8			
திருவாசகம் - எட்டாம் திருமுறை (5 பாடல்கள்), நம்மாழ்வார் - (5 பாடல்கள்,) திருமந்திரம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்).					
அலகு III	காப்பியங்கள்	8			
சிலப்பதிகாரம் - வழக்குரை காதை 50-73 (23 அடிகள் மட்டும்), கம்பராமாயணம் - பாலகாண்டம்-நாட்டுப்படலம் (10 பாடல்கள்), இரட்சன்ய யாத்ரிகம் - சிலுவைப்பாடு (10 பாடல்கள்), சீராப்புராணம் - மாணுக்குப் பிணை நின்ற படலம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்)					
அலகு IV	கட்டுரைகள்	7			
உ.வே.சாமிநாதையர் - தமிழ்நாட்டு வணிகம், மா.இராசமாணிக்கனார் -சித்தன்னவாசல், ம.லெ.தங்கப்ப - எது வாழ்க்கை, பி.எஸ்.அப்துர் ரஹ்மானின் வாழ்க்கை வரலாறு.					
அலகு V	இலக்கிய வரலாறு	7			
எட்டுத் தொகை, பத்துப்பாட்டு					
அலகு VI	மொழிப்பயிற்சி	7			
இலக்கணக் குறிப்புத் தருதல், வல்லினம் மிகுவிடங்களும் மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் பெயர்த்தல்)கடிதங்களும் வகைகளும்					
					L - 30; T - 15; TOTAL HOURS - 45

குறிப்புகள்					
1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு					
2. தமிழ் இலக்கிய வரலாறு - சோம.இளவரசு					
3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்)					
வெளிப்பாடு					
<ul style="list-style-type: none"> சங்க இலக்கியங்கள் குறித்தும் சங்ககால மக்களின் வாழ்வு குறித்தும் உணர்ந்து கொள்வர். சங்கப் புலவர்கள் பற்றிய தகவல்களையும் அவர்தம் படைப்பாளுமை பற்றியும் அறிந்து கொள்வர். தமிழர்களின் ஆன்மீகச் சிந்தனைகளைப் பற்றியும் அறச்சிந்தனைகள் பற்றியும் அறிந்து கொள்வர். மாணவர்கள் பல்வேறு சமயச் சிந்தனைகள் குறித்து தெரிந்து கொள்வர். தமிழ் இலக்கணங்கள் பற்றி அறிந்து கொள்ளவும் மொழிபெயர்ப்பு செய்யும் திறனும் பெறுவர். புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர் 					

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace and Justice Strong Institutions

Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1282	GERMAN – II	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To enable the learners to listen and understand the spoken German language which uses the elementary spoken structures.

COB2: To enable the learners to speak and engage in simple dialogues in German.

COB3: To enable the learners to read and understand the elementary texts in German.

COB4: To enable the learners to write simple sentences and short paragraphs in German.

COB5: To demonstrate Proficiency in reading, writing, and speaking in basic German. Learning vocabulary related to profession, education, day-to-day activities, food, culture, sports and hobby, family set up, workplace, market and classroom activities are essential.

COB6: To make the students industry oriented and make them adapt in the German culture.

MODULE I	KONTAKTE	7
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To arrange appointments, understand and give instructions, understand and reply letters, find information in the text, identify the situations and understand the conversation; Vocabulary: related to the topic; Grammar: Dative personal pronomen, Possessive Pronomen, verbs and Preposition.

MODULE II	MEINE WOHNUNG	7
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To understand the advertisements related to flats/houses, describe a flat, write a text about a flat; Vocabulary: related to the topic; Grammar: Adjective with sein (sehr/zu), wechsel preposition with Dative.

MODULE III	ALLES ARBEIT?	7
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To describe daily routine, talk about the past, speak about jobs, position, advertisements, prepare telephone conversation; Vocabulary: related to the topic; Grammar: Imperativ -Du form, Simple Past tense (regular & irregular verbs).

MODULE IV	KLEIDUNG UND MODE	8
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KLEIDUNG UND MODE – LEARNING: To speak about clothes, understand

the conversation at shopping centers, shopping for dresses, lead a discussion on purchasing dresses, orient oneself about a shopping complex. Vocabulary: related to the topic; Grammar: Trennbare & Untrennbare Verben, Introduction to reflexive pronoun and Reflexive verbs .

MODULE V GESUND UND MUNTER 8

To make personal statements, name body parts, understand sport activities, conversation with the doctor, get & give tips to healthy life, The prefix Lieblings -Sentence formation; Advanced Conversation skills (pertaining chiefly to simple dialogues in everyday situations), Vocabulary: related to the topic; Grammar: Simple Future Tense ,Es gibt, Gibt es? -sentence formation.

MODULE VI AB IN DEN URLAUB! 8

To suggest a city tour, describe the directions, write a Simple Email and reply, describe the weather, make a complaint in the hotel, speak about the trips; Advanced Text - Reading Comprehension And Translation Practice from German Into English Vice versa; Vocabulary: related to the topic and related to School, University, Professions; Grammar: Adverbs (time), Join sentences with "und", "oder", and "aber".

L – 30; T – 15; TOTAL HOURS –45

TEXT BOOK:

1. Stefanie Dengler, "Netzwerk A1.2", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2015.

PRACTICE BOOK:

1. Johannes Gerbes, "Fit fürs Goethe-Zertifikat A1", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2010.

REFERENCES:

1. Paul Rusch, "Einfach Grammatik", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2012.
2. Hermann Funk, "studio d A1", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2009. 15OH78 GERMAN LANGUAGE

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: remember greeting people, introducing oneself and understanding basic expressions in German

CO2: read and describe basic German sentences relating to routine

situations.

CO3: introduce him / her and others as well as ask others about themselves and communicate using simple sentences.

CO4: write simple sentences and short paragraphs in German.

CO5: Identify and deal with social and cultural aspects of Germany and other German speaking countries.

CO6: listen and identify individual sounds of German and simple day-to-day conversations

CO7: speak simple sentences using basic sounds and words

CO8: read and understand short passages on familiar topics

CO9: apply basic sentence structures while writing

Board of Studies (BoS):

14thBoS of the Department of
Commerce held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

Language serves as a medium of communication learners will be able to improve their confidence level which will promote the quality of education

LND 1283	MODERN COMMUNICATIVE ARABIC	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach:

COB1: Communication in the situations of marketing clothes, food, etc.

COB2: Vocabulary about the climates, seasons and hold telephonic conversations

COB3: Vocabulary related to various games, students' associations.

COB4: Communication in Work place like ticketing, booking, confirmation & passport procedures

COB5: Vocabulary related to illness, numbers and communication with doctors.

MODULE I BUSINESS PLACE COMMUNICATION 9

Reading and listening Lesson 9: marketing (التسويق) –vocabulary related to marketing clothes, food, different types of contracts- conversation in business place - price, marketing, subject and predicate (المبتدأ والخبر), using interrogating form of (بكم - أي)

MODULE II USAGE OF TENSES 9

Situational conversation - Lesson 10: climate (الجو) – vocabulary related to climate, places& seasons, discussion question and answers – telephonic conversations – order (فعل الأمر) – interrogative form (كيف) - negative form of المضارع

Lesson 11: people and places (الناس والأماكن) – vocabulary related to people and places, colours, feminine gender – place of work – transportation – question and answer – past tense – usage of articles (إلى - في - إلى -) استخدام الحروف: في - إلى -) (من - مع

MODULE III SENTENCES IN COMMUNICATION 9

Lesson12 : hobby (الهوايات) - vocabulary related to various games, students' associations – adjectives and synonyms – (الفعل المضارع المسند إلى ياء المخاطبة –) (الإشارة

MODULE IV CONVERSATION OF BUSINESS CONVERSATION 9

Lesson:13 travel (السفر) - vocabulary related to ticket booking – confirmation – passport procedures – resident permits (الحجز والتأكيد والجوازات والإقامة) – lost

luggages – four directions – conversation about services – seeking information of luggage lost.

Lesson:14 haj and umrah (الحج والعمرة) - vocabulary related to haj and umrah – expression of arabic numbers – procedures of umrah and haj – (الاستفهام: متى – كيف – بم - أين)

MODULE V SITUATIONAL CONVERSATION 9

Lesson 15: health (الصحة) - vocabulary related to illness – numbers 100 and 1000 – doctor's visit – communication with doctor – (الاستفهام : لماذا)

Lesson 16: vacation (العطلة) - vocabulary related to holidays – festivals – travel – spending holidays – Arabic months – interrogative form (الاستفهام: كم – أين،) (المضارع مع واو الجماعة: ستقضون)

L – 45; TOTAL HOURS – 45

TEXT BOOKS:

1. Al Lughathul Arabiya (اللغة العربية ، الصف الأول ، الجزء الأول) , Part I, Bukhari Aalim Arabic College, 2004.

REFERENCES:

1. Dr. F. Abdur Raheem, Durus Al LugathilArabiyya, Islamic Foundation Trust, Chennai, 2002.
2. Al QirathulArabiyya Lil Muftadiyeen (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: communicate in the situation of marketing clothes, food, etc.

CO2: discuss about the climates, seasons and hold telephonic conversations

CO3: discuss in the playground, students' gatherings

CO4: communicate in certain work places

CO5: recognize proper usage of sentences in communication.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							H								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Developing Language skill

Statement: Arabic language enhances effective communication in the workplace.

COD 1201	ADVANCED FINANCIAL	L	T	P	C
SDG: 8 & 17	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

The objectives of the course are

COB1: To facilitate a comprehensive understanding of the system of hire purchase and Installment purchase.

COB2: To equip with the knowledge of royalty accounting and preparation of consignment accounts.

COB3: To comprehend the Process of Accounting for partnership.

COB4: To enable the students to prepare, analyze and interpret insurance claims and departmental profits

COB5: To determine the usefulness of commercial accounting and government accounting for business.

MODULE I ACCOUNTING FOR HIRE PURCHASE AND 15
INSTALLMENT SYSTEMS

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.

Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II ROYALTY AND CONSIGNMENT ACCOUNTS 15

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.

MODULE III ACCOUNTING FOR PARTNERSHIP 15

Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL 15
ACCOUNTS

Insurance Claims: Meaning of insurance claims, Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; procedure to lodge insurance claim; Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE V GOVERNMENT ACCOUNTING 15

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

TEXT BOOK:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010

2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019
3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system;

CO2: apply appropriate software to workout royalty accounts and Prepare accounts relating to consignment business;

CO3: use the different accounting procedure for partnership

CO4: provide services to departmental stores in preparing departmental accounts; Guide business enterprises in preparing and submitting insurance claim statement against business losses;

CO5: compare commercial accounting system with Government accounting system and explain Government financial administration.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H											H	H		
CO2	H	H											H			
CO3	H	H									H		H			
CO4	M	H											M			
CO5	L	H											M		M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

Advanced knowledge of financial accounting is essential to organisation decision-makers to maintain to take a productive decision and also provide wide scope for employment, various financial services.

COD 1211	FINANCIAL SERVICES	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of the course are

COB1: To outline the concept and functions of merchant banking.

COB2: To conceptualise the credit rating process and methodology.

COB3: To make the students differentiate between Leasing and Hire Purchase Financing.

COB4: To comprehend the functioning of mutual funds and venture capital industries.

COB5: To elucidate the procedure of factoring and forfaiting services.

MODULE I MERCHANT BANKING 12

Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.

MODULE II CREDIT RATING 12

Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

MODULE III HIRE-PURCHASE AND LEASING 12

Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.

MODULE IV MUTUAL FUND AND VENTURE CAPITAL FUND 12

Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.

MODULE V FACTORING AND FORFAITING 12

Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to

1. perform and assign credit rating of selected debt instruments.
2. assess the performance of selected index funds.
3. study and prepare the report on the development in factoring activities in India in the last ten years.

TEXT BOOK:

1. Khan, M. Y., 'Financial Services', Tata McGraw Hill Education., 2005

REFERENCES:

1. Gordon E. and Natarajan K. 'Financial Markets and Services', Himalaya Publishing House, 2019
2. Shanmugham, R. 'Financial Services', Wiley India, 2016
3. Machiraju, H. R. 'Indian Financial System', Vikas Publishing House, 2010

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: explain the functions of merchant banking;

CO2: assess the credit rating process and methodology;

CO3: explain the use of hire purchase and leasing business;

CO4: describe the functioning of mutual funds and venture capital industries;

CO5: explain factoring and forfaiting services.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M		L						H	M			H			
CO2	L								M	M			H			
CO3	H								M	H			H			
CO4	H								M	H			H	L		
CO5	H								M	L			H	L		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Quality education is encouraged, to be delivered by well-trained educators and provide lifelong learning opportunities for learners.

COD 1203	BUSINESS ECONOMICS	L	T	P	C
SDG: 12		3	1	0	4

OBJECTIVES:

The Objectives of this course are :

COB1: To acquaint the learners with fundamental economic theories and their impact on decision making

COB2: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB3: To familiarize with the theory of production and cost concept so as to maximize the profit.

COB4: To acquaint the learners with the characteristics of different markets.

COB5: To familiarize with applications of business cycle functioning.

MODULE I	BASIC CONCEPTS	10
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Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

MODULE II	CONSUMER BEHAVIOUR AND ELASTICITY OF DEMAND	16
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Theory of Demand and supply: The elasticity of demand: Concept, kinds, price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting
Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility
Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

MODULE III	PRODUCTION AND COST	12
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Production Function: Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of

production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

MODULE IV PRICING AND MARKET 12

Theory of pricing: cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market- perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

MODULE V MACRO ASPECT OF BUSINESS ECONOMICS 10

National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

TEXT BOOK:

1. Ahuja, H. L. 'Theory of Micro Economics', Sultan Chand Publishing House, New Delhi, 2019

REFERENCES:

1. Koutsoyannis, A. 'Modern Microeconomics', Palgrave Macmillan, London, 1975
2. Chaturvedi, D. D., & Gupta, S. L. 'Business Economics Theory & Applications', International Book House Pvt. Ltd., New Delhi, 2010
3. Adhikari, M. 'Business Economics', Excel Books, New Delhi, 2000
4. Kennedy, M. J. 'Micro Economics', Himalaya Publishing House, Mumbai, 2010
5. Seth, M. L. 'Micro Economics', Lakshmi Narain Agarwal Educational

Publishers, Agra, 2017

6. Relevant study material of ICAI: www.icaai.org.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: examine how different economic systems function and evaluate implications of various economic decisions;

CO2: examine how consumers try to maximize their satisfaction by spending on different goods;

CO3: analyse the relationship between inputs used in production and the resulting outputs and costs;

CO4: analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;

CO5: examine various facets of pricing under different market situations.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M							H				H			
CO2	H	M							M				H			
CO3	M	M							M				M			
CO4	M	M							M				M			
CO5	H	M							H				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

The objective of this course are

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING 7

Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS 8

Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: explain the benefits people get from engaging in public speaking

CO2: demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.