

B COM HONOURS

LOCF SYLLABUS 2025



Department of Commerce Honours

School of Management Studies

St. Joseph's College (Autonomous)

Tiruchirappalli - 620002, Tamil Nadu, India

SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS) UNDERGRADUATE COURSES

St. Joseph's College (Autonomous), an esteemed institution in the realm of higher education in India, has embarked on a journey to uphold and perpetuate academic excellence. One of the pivotal initiatives in this pursuit is the establishment of five Schools of Excellence commencing from the academic year 2014-15. These schools are strategically designed to confront and surpass the challenges posed by the 21st century.

Each School amalgamates correlated disciplines under a unified umbrella, fostering synergy and coherence. This integrated approach fosters the optimal utilization of both human expertise and infrastructural assets. Moreover, it facilitates academic fluidity and augments employability by nurturing a dynamic environment conducive to learning and innovation. Importantly, while promoting collaboration and interdisciplinary study, the Schools of Excellence also uphold the individual identity, autonomy, and distinctiveness of every department within.

The overarching objectives of these five schools are as follows:

1. **Optimal Resource Utilization:** Ensuring the efficient use of both human and material resources to foster academic flexibility and attain excellence across disciplines.
2. **Horizontal Mobility for Students:** Providing students with the freedom to choose courses aligning with their interests and facilitating credit transfers, thereby enhancing their academic mobility and enriching their learning experience.
3. **Credit-Transfer Across Disciplines (CTAD):** The existing curricular structure, in accordance with regulations from entities such as TANSCHÉ and other higher educational institutions, facilitates seamless credit transfers across diverse disciplines. This underscores the adaptability and uniqueness of the choice-based credit system.
4. **Promotion of Human Excellence:** Nurturing excellence in specialized areas through focused attention and resources, thus empowering individuals to excel in their respective fields.
5. **Emphasis on Internships and Projects:** Encouraging students to engage in internships and projects, serving as stepping stones toward research endeavors, thereby fostering a culture of inquiry and innovation.
6. **Addressing Stakeholder Needs:** The multi-disciplinary nature of the School System is tailored to meet the requirements of various stakeholders, particularly employers, by equipping students with versatile skills and competencies essential for success in the contemporary professional landscape.

In essence, the Schools of Excellence at St. Joseph's College (Autonomous) epitomize a holistic approach towards education, aiming not only to impart knowledge but also to cultivate critical thinking, creativity, and adaptability – qualities indispensable for thriving in the dynamic global arena of the 21st century.

Credit system

The credit system at St. Joseph's College (Autonomous) assigns weightage to courses based on the hours allocated to each course. Typically, one credit is equivalent to one hour of instruction per week. However, credits are awarded regardless of actual teaching hours to ensure consistency and adherence to guidelines.

The credits and hours allotted to each course within a programme are detailed in the Programme Pattern table. While the table provides a framework, there may be some flexibility due to practical sessions, field visits, tutorials, and the nature of project work.

For B Com Honours course, students are required to accumulate a minimum of 157 credits, as stipulated in the programme pattern table. The total number of courses offered by the department is outlined in the Programme Structure.

OUTCOME-BASED EDUCATION (OBE)

OBE is an educational approach that revolves around clearly defined goals or outcomes for every aspect of the educational system. The primary aim is for each student to successfully achieve these predetermined outcomes by the culmination of their educational journey. Unlike traditional methods, OBE does not prescribe a singular teaching style or assessment format. Instead, classes, activities, and evaluations are structured to support students in attaining the specified outcomes effectively.

In OBE, the emphasis lies on measurable outcomes, allowing educational institutions to establish their own set of objectives tailored to their unique context and priorities. The overarching objective of OBE is to establish a direct link between education and employability, ensuring that students acquire the necessary skills and competencies sought after by employers.

OBE fosters a student-centric approach to teaching and learning, where the delivery of courses and assessments are meticulously planned to align with the predetermined objectives and outcomes. It places significant emphasis on evaluating student performance at various levels to gauge their progress and proficiency in meeting the desired outcomes.

Here are some key aspects of Outcome-Based Education:

Course: A course refers to a theory, practical, or a combination of both that is done within a semester.

Course Outcomes (COs): These are statements that delineate the significant and essential learning outcomes that learners should have achieved and can reliably demonstrate by the conclusion of a course. Typically, three or more course outcomes are specified for each course, depending on its importance.

Programme: This term pertains to the specialization or discipline of a degree programme.

Programme Outcomes (POs): POs are statements that articulate what students are expected to be capable of by the time they graduate. These outcomes are closely aligned with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs outline the specific skills and abilities that students should possess upon graduation within a particular discipline or specialization.

Programme Educational Objectives (PEOs): PEOs encapsulate the expected accomplishments of graduates in their careers, particularly highlighting what they are expected to achieve and perform during the initial years postgraduation.

LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The Learning Outcomes-Centric Framework (LOCF) places the learning outcomes at the forefront of curriculum design and execution. It underscores the importance of ensuring that these outcomes are clear, measurable, and relevant. LOCF orchestrates teaching methodologies, evaluations, and activities in direct correlation with these outcomes. Furthermore, LOCF adopts a backward design approach, focusing on defining precise and attainable learning objectives. The goal is to create a cohesive framework where every educational element is in harmony with these outcomes.

Assessment practices within LOCF are intricately linked to the established learning objectives. Evaluations are crafted to gauge students' achievement of these outcomes accurately. Emphasis is often placed on employing authentic assessment methods, allowing students to showcase their learning in real-life scenarios. Additionally, LOCF frameworks emphasize flexibility and adaptability, enabling educators to tailor curriculum and instructional approaches to suit the diverse needs of students while ensuring alignment with the defined learning outcomes.

Some Important Terminologies

Core Course (CC): Core Courses represent obligatory elements within an academic programme, imparting fundamental knowledge within the primary discipline while ensuring consistency and acknowledgment.

Allied Course (AC): Allied Courses complement primary disciplines by furnishing supplementary knowledge, enriching students' understanding and skill repertoire within their academic pursuit.

Skill Enhancement Course (SEC): Skill Enhancement Courses aim to nurture students' abilities and competencies through practical training, open to students across disciplines but particularly advantageous for those in programme-related fields.

Value Education (VE): Value education encompasses the teaching of moral, ethical, and social values to students, aiming to foster their holistic development. It instills virtues such as empathy, integrity, and responsibility, guiding students towards becoming morally upright and socially responsible members of society.

Ability Enhancement Compulsory Course (AECC): Ability Enhancement Compulsory Course is designed to enhance students' knowledge and skills; examples include Communicative English and Environmental Science. These courses are obligatory for all disciplines.

AE-1: Communicative English: This three-credit mandatory course, offered by the Department of English during the first semester of the degree programme, is conducted outside regular class hours.

AE-2: Environmental Science: This one-credit compulsory course, offered during the second semester by the Department of Human Excellence, emphasizes environmental awareness and stewardship.

Allied Optional (AO): Allied optional course are elective modules that complement the primary disciplines by providing additional knowledge and skills. These courses allow students to explore areas of interest outside their major field of study, broadening their understanding and enhancing their skill set.

Discipline Specific Elective (DSE): These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature. Four courses are offered, two courses each in semester V and VI

Note: To offer one DSE, a minimum of two courses of equal importance/weightage is a must. A department with two sections must offer two courses to the students.

Open Elective (OE): A course chosen from a different discipline or subject area, typically to gain exposure. Students pursuing specific disciplines must select Open Elective courses from the options available across departments as per the college's course offerings. The breadth of Open Elective (OE) Courses is directly linked to the diversity of disciplines offered by the college. Two OE Courses are available, one in each semester V and VI, and are open to students from other departments.

Self-Learning (SL): A two-credit course designed to foster students' ability for independent and self-directed learning. There are Four Self-Learning Courses:

- * Compulsory MOOC on NPTEL-SWAYAM in Semester I or II
- * 'Artificial Intelligence' as a Self-Learning Course jointly offered by the Departments of CS, AI, IT and Data Science on JosTEL in Semester III
- * A Department-Specific Self-Learning Course in Semester IV on JosTEL
- * A Certificate Course in Semester V: Each department will offer ONE certificate Course (45 – 60 hours) that will be creditised in the curriculum.

Internship (IS): Following the fourth semester, students are required to undertake an internship during the summer break. Subsequently, they must submit a comprehensive report detailing their internship experience along with requisite documentation. Additionally, students are expected to participate in a viva-voce examination during the fifth semester. Credits for the internship will be reflected in the mark statement for the fifth semester. One of the Core Courses in Sem IV is offered as internship embedded course which contains content related to industry.

Experiential Learning (EL): In the sixth semester, students are required to undertake a one credit Project / Industrial visit / Field visit chosen by the department. This component is intended to foster learning by direct experience and application of acquired knowledge to practical settings.

Comprehensive Examination (CE): A detailed syllabus consisting of five units to be chosen from the courses offered over the five semesters which are of immense importance and those portions which could not be accommodated in the regular syllabus.

Extra Credit Courses: To support students in acquiring knowledge and skills through online platforms such as Massive Open Online Courses (MOOCs), additional credits are granted upon verification of course completion. These extra credits can be availed across five semesters (2 - 6). In line with UGC guidelines, students are encouraged to enhance their learning by enrolling in MOOCs offered by portals like SWAYAM, NPTEL, and others. Additionally, certificate courses provided by the college also qualify for these extra credits.

Outreach Programme (OR): It is a compulsory course to create a sense of social concern among all the students and to inspire them to dedicated service to the needy.

Course Coding

The following code system (11 alphanumeric characters) is adopted for Under Graduate courses:

25	UXX	0	0	XX	00/X
Year of Revision	UG Department Code	Semester Number	Part Specification	Course Specific Initials	Running Number/with Choice

Course Specific Initials

GL - Languages (Tamil / Hindi / French / Sanskrit)

GE - General English

CC - Core Theory; CP- Core Practical

AC - Allied Course

AP - Allied Practical

SEC - Skill Enhancement Course

VE - Value Education

WS - Workshop

AE - Ability Enhancement Course

AO - Allied Optional

OP - Allied Optional Practical

ES - Discipline Specific Elective

IS - Internship

SL - Self-Learning

OE - Open Elective

PW - Project and Viva Voce

CE - Comprehensive Examination

EL - Experiential Learning

OR - Outreach Programme

EVALUATION PATTERN (UG)

Continuous Internal Assessment

Sl No	Component	Marks Allotted
1	Mid Semester Test	30
2	End Semester Test	30
3	*Two Components (15 + 20)	35
4	Library Referencing	5
Total		100

Passing minimum: 40 marks

- * The first component is a compulsory online test (JosTEL platform) for 15 marks comprising 7 questions (1 mark) at K1 level and 4 questions (2 marks) at K2 level; The second component is decided by the course in-charge in accordance with the prescribed K levels.

Question Paper Blueprint for Mid and End Semester Tests

Duration: 2 Hours			Maximum Marks: 60						
Section			K levels						Marks
			K1	K2	K3	K4	K5	K6	
A (compulsory)			7						$7 \times 1 = 7$
B (compulsory)				5					$5 \times 3 = 15$
C (either...or type)					3				$3 \times 6 = 18$
D (2 out of 3)	Mid Sem					1(2)	1*		$2 \times 10 = 20$
	End Sem					1*	1(2)		
Total									60

* Compulsory

Question Paper Blueprint for Semester Examination

Duration: 3 Hours				Maximum Marks: 100			
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	10						$10 \times 1 = 10$
B (compulsory)		10					$10 \times 3 = 30$
C (either ...or type)			5				$5 \times 6 = 30$
D (3 out of 5)				2(3)	1(2)		$3 \times 10 = 30$
Total							100

* Compulsory

Question Paper Blueprint for Mid and End Semester Tests (for Quantitative Papers only)

Duration: 2 Hours		Maximum Marks: 60					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	7	5					$12 \times 1 = 12$
B (either...or type)			3				$3 \times 6 = 18$
C (2 out of 3)				1(2)	1*		$2 \times 15 = 30$
Total							60

* Compulsory

Question Paper Blueprint for Semester Examination (for Quantitative Papers only)

Duration: 3 Hours		Maximum Marks: 100					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (<i>compulsory</i>)	10						$10 \times 1 = 10$
B (<i>either...or type</i>)		2	3				$5 \times 6 = 30$
C (<i>4 out of 5</i>)				3(4)	1*		$4 \times 15 = 60$
Total							100

* Compulsory

Evaluation Pattern for Part IV and One/Two-credit Courses

Title of the Course	CIA	Semester Examination	Final
<ul style="list-style-type: none"> One credit Core Course (Sem 1) Skill Enhancement Course (NCC and Department Specific) 	$25 + 25 = 50$	50 (Department)	100
<ul style="list-style-type: none"> Self - Learning Course (Dept Specific) Comprehensive Examination 	$25 + 25 = 50$	50 (CoE)	100
<ul style="list-style-type: none"> Value Education Environmental Studies 	50	50 (CoE)	100
<ul style="list-style-type: none"> Skill Enhancement Course: Soft Skills Self - Learning Course (Common) Self - Learning Online Course (NPTEL / SWAYAM) Certificate Course Internship 	100	-	100
<ul style="list-style-type: none"> Project / Industrial Visit / Field Visit 	100	-	100

Grading System

The marks obtained in the CIA and semester for each course will be graded as per the scheme provided in Table - 1.

From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA), respectively. These two are calculated by the following formulae:

$$SGPA \text{ and } CGPA = \frac{\sum_{i=1}^n C_i Gp_i}{\sum_{i=1}^n C_i}$$

$$WAM = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where,

C_i - credit earned for the Course i

Gp_i - Grade Point obtained for the Course i

M_i - Marks obtained for the Course i

n - Number of Courses **passed** in that semester

Classification of Final Results

- For each of the first three parts in the UG Programme, there shall be separate classification on the basis of CGPA, as indicated in Table - 2.
- For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts / Science / Commerce / Management as Outstanding / Excellent / Very Good / Good / Above Average / Average, the marks and the corresponding CGPA earned by the candidate in Part III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in all the five Parts of the programme.
- Grade in Part IV and Part V shall be shown separately and it shall not be taken into account for classification.
- A pass in SHEPHERD will continue to be mandatory although the marks will not be counted for the calculation of the CGPA.
- Absence from an examination shall not be considered as an attempt.

Table - 1: Grading of the Courses

Mark Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	0	RA

Table - 2: Grading of the Final Performance

CGPA	Grade	Performance
9.00 and above	O	Outstanding*
8.00 to 8.99	A+	Excellent*
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appear

**The Candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the Candidates Grade is O/A+ with more than one attempt, the performance is considered "Very Good".*

Vision

Forming globally competent, committed, compassionate and holistic persons, to be men and women for others, promoting a just society.

Mission

- Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
- Nurturing comprehensive learning and best practices through innovative and value- driven pedagogy.
- Contributing significantly to Higher Education through Teaching, Learning, Research and Extension.

Programme Educational Objectives (PEOs)

Graduates will be able to accomplish professional standards in the global environment.

Graduates will be able to uphold integrity and human values.

Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

Programme Outcomes (POs)

Graduates will be able to comprehend the concepts learnt and apply in real life situations with analytical skills.

Graduates with acquired skills and enhanced knowledge will be employable/ become entrepreneurs or will pursue higher Education.

Graduates with acquired knowledge of modern tools communicative skills and will be able to contribute effectively as team members.

Graduates are able to read the signs of the time analyze and provide practical solutions.

Graduates imbued with ethical values and social concern will be able to understand and appreciate social harmony, cultural diversity ensure sustainable environment.

Programme Specific Outcomes (PSOs)

On completion of the Programme, the Under Graduates will be able to:

Explain classical and contemporary concepts within multi-disciplines of commerce, Business, Accounting, Law, Finance, Marketing, and Auditing.

Apply the analytical skill acquired in Finance, Marketing and Human Resource domain to provide professional solutions to intricate business situations.

Employ effective communication, leadership, collaboration and networking skills to guide the decision process at individual and team levels.

Evaluate accounting, taxation, reporting, and compliance procedure of accounting firms as per industry requirements.

Illustrate ethical quotient and social responsibilities with respect for core human values in everyday activities.

B.com. Honours					
Programme Structure					
Part	Semester	Specification	No. of Courses	Hours	Credits
1	1 - 4	Languages (Tamil / Hindi / French / Sanskrit)	4	16	12
2	1 - 4	General English	4	20	12
3	1 - 6	Core Course	21	81	76
	1 - 6	Core Practical	1	1	1
	1 & 2	Allied Course	2	12	8
	1 & 2	Allied Practical	-	-	-
	3 & 4	Allied Optional	2	12	8
	3 & 4	Allied Optional Practical	-	-	-
	5 & 6	Discipline Specific Elective	4	16	12
	3	Internship	1	-	1
4	5	Project / Industrial Visit / Field Visit	1	-	1
	1 - 4	Value Education	4	8	4
	1 & 2	Ability Enhancement Compulsory Course	2	2	3
	2 - 5	Self - Learning	4	-	8
	3 & 4	Skill Enhancement Course	2	4	2
5	5 & 6	Open Elective	2	8	4
	2 - 6	Outreach Programme (SHEPHERD)	-	-	4
	2 - 6	Co-curricular and Extracurricular Activities	-	-	1
	2 - 6	Extra Credit Courses (MOOC) / Certificate Courses	5	-	(15)
Total			59	180	157 (15)

B. COM. HONOURS PROGRAMME PATTERN									
Course Details							Scheme of Exams		
Sem.	Part	Course Code	Course Type	Title of the Course	Hours	Credits	CIA	SE	Final
1	I	25UTA11GL01	GL	General Tamil - 1	4	3	100	100	100
		25UFR11GL01		Language French - 1					
		25UHI11GL01		Language Hindi - 1					
		25USA11GL01		Language Sanskrit - 1					
	II	25UEN12GE01A	GE	General English – 1: Pre-Intermediate Stream	5	3	100	100	100
		25UEN12GE01B		General English – 1: Intermediate Stream					
	III	25UCR13CC01	CC Major	Core Course - 1: Financial Accounting	5	4	100	100	100
		25UCR13CC02		Core Course - 2: Business and Technology	4	3	100	100	100
		25UCR13CC03		Core Course - 3: Corporate and Business Law - 1	4	4	100	100	100
		25UCR13AC01	AC Minor	Allied Course - 1: Business Statistics	6	4	100	100	100
IV	25UHE14VE01	VE	Value Education - 1: Essentials of Humanity*	2	1	50	50	50	
	25UEN14AE01	AECC	Communicative English	-	2	100	-	100	
Total					30	24			
2	I	25UTA21GL02	GL	General Tamil - 2	4	3	100	100	100
		25UFR21GL02		Language French – 2					
		25UHI21GL02		Language Hindi – 2					
		25USA21GL02		Language Sanskrit - 2					
	II	25UEN22GE02A	GE	General English – 2: Pre-Intermediate Stream	5	3	100	100	100
		25UEN22GE02B		General English – 2: Intermediate Stream					
	III	25UCR23CC04	CC Major	Core Course - 4: Tally Prime (Internship Embedded Course)	2	2	100	100	100
		25UCR23CP01		Core Practical - 1: Lab on Tally Prime	1	1	100	100	100
		25UCR23CC05		Core Course - 5: Corporate and Business Law - 2	4	4	100	100	100
		25UCR23CC06		Core Course - 6: Business Economics	4	4	100	100	100
	IV	25UCR23AC02	AC Minor	Allied Course - 2: Financial Reporting	6	4	100	100	100
		25UHE24AE02	AECC	Environmental Studies*	2	1	50	50	50
	IV	25UHE24VE02	VE	Value Education - 2: Fundamentals of Human Rights*	2	1	50	50	50
		25UCR24SL01	SL	Online Courses: (NPTEL/SWAYAM)	0	2	-	100	100
			Extra Credit course	0	(3)				
Total					30	25 (3)			
3	I	25UTA31GL03	GL	General Tamil - 3	4	3	100	100	100
		25UFR31GL03		Language French – 3					
		25UHI31GL03		Language Hindi – 3					
		25USA31GL03		Language Sanskrit - 3					
	II	25UEN32GE03C	GE	General English – 3: English for Management Studies - 1	5	3	100	100	100
	III	25UCR33CC07	CC Major	Core Course - 7: Accounts Assistant (NSQF Based Course)	4	4	100	100	100
		25UCR33CC08		Core Course - 8: Management Accounting	4	4	100	100	100
		25UCR33CC09		Core Course - 9: Business Analytics	3	3	100	100	100
		25UCR33IS01	IS	Internship	0	1	100	-	100
	IV	25UCR33AO01A	AO Minor	Allied Optional - 1: Marketing Management	6	4	100	100	100
		25UCR33AO01B		Allied Optional - 1: Customer Relationship Management					
		25UHE34VE03A	VE	Value Education - 3: Social Ethics – 1*	2	1	50	50	50
		25UHE34VE03B		Value Education - 3: Religious Doctrine – 1*					
	IV	25UNC34SE01 / 25USS34SE01	SEC	Skill Enhancement Course – 1: Introduction to NCC / Skill Enhancement Course – 1: Soft Skills	2	1	100	-	100
		25UAI34SL02	SL	Artificial Intelligence (Online)	0	2	100	-	100
			Extra Credit course	-	(3)				
Total					30	26 (3)			
4	I	25UTA41GL04C	GL	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)	4	3	100	100	100
		25UFR41GL04		Language French – 4					
		25UHI41GL04		Language Hindi – 4					
		25USA41GL04		Language Sanskrit - 4					
	II	25UEN42GE04C	GE	General English – 4: English for Management Studies -2	5	3	100	100	100
	III	25UCR43CC10	CC Major	Core Course – 10: Financial Management	4	4	100	100	100
		25UCR43CC11		Core Course - 11: Direct Taxation	4	4	100	100	100
		25UCR43CC12		Core Course - 12: Fundamentals of Marketing Analytics	3	3	100	100	100
		25UCR43AO02A	AO Minor	Allied Optional - 2: Research Methodology	6	4	100	100	100
	25UCR43AO02B	Allied Optional - 2: Business Management							
	IV	25UHE44VE04A	VE	Value Education – 4: Social Ethics – 2*	2	1	50	50	50
		25UHE44VE04B		Value Education – 4: Religious Doctrine – 2*					
		25UNC44SE02 / 25UCR44SE02	SEC	Skill Enhancement Course – 2: NCC (Special Subject)/ Skill Enhancement Course – 2: Quantitative Aptitude	2	1	100	-	100

		25UCR44SL03	SL	Self Learning: Excel for Finance*	0	2	50	50	50
				Extra Credit Course	0	(3)			
	Total				30	25 (3)			
5	III	25UCR53CC13	CC Major	Core Course - 13: Strategic Business Reporting	5	4	100	100	100
		25UCR53CC14		Core Course - 14: Strategic Business Leader	5	4	100	100	100
		25UCR53CC15		Core Course - 15: Performance Management	4	4	100	100	100
		25UCR53CC16		Core Course - 16: Audit and Assurance	4	4	100	100	100
		25UCR53ES01A	DSE	Discipline Specific Elective - 1: Human Resource Management	4	3	100	100	100
		25UCR53ES01B		Discipline Specific Elective - 1: Labour Laws					
		25UCR53ES02A	DSE	Discipline Specific Elective - 2: Security Analysis and Portfolio Management	4	3	100	100	100
		25UCR53ES02B		Discipline Specific Elective - 2: Entrepreneurship in Practice					
		25UCR53EL01A	EL	Project /	0	1	100	-	100
		25UCR53EL01B		Industrial Visit /					
		25UCR53EL01C		Field Visit					
	IV	25UCR54OE01	OE	Open Elective (WD) – 1: Personal Financial Management	4	2	100	100	100
		25UCR54SL04	SL	Certificate Course: Basics of Excel	0	2	100	-	100
				Extra Credit course	0	(3)			
Total				30	27 (3)				
6	III	25UCR63CC17	CC Major	Core Course - 17: Advanced Financial Management	4	4	100	100	100
		25UCR63CC18		Core Course - 18: Fundamentals of Financial Analytics	3	3	100	100	100
		25UCR63CC19		Core Course - 19: Advanced Performance Management	4	4	100	100	100
		25UCR63CC20		Core Course - 20: Goods and Services Tax	4	4	100	100	100
		25UCR63CC21		Core Course - 21: Fundamentals of HR Analytics	3	2	100	100	100
		25UCR63ES03A	DSE	Discipline Specific Elective - 3: Insurance and Risk Management	4	3	100	100	100
		25UCR63ES03B		Discipline Specific Elective - 3: Fin Tech					
	25UCR63ES04A	DSE	Discipline Specific Elective - 4: Digital Banking	4	3	100	100	100	
	25UCR63ES04B		Discipline Specific Elective - 4: Investment Management						
	IV	25UCR64OE02	OE	Open Elective (WS) – 2: Financial Services	4	2	100	100	100
				Extra Credit course	0	(3)			
Total				30	25 (3)				
	V	25UCW65OR01	OR	Outreach Programme	0	4			
		25UCW65EC01	EC	Co-Curricular & Extra Curricular Activities		1			
1-6	Total				180	157 (15)			

*For Grade Calculation: Marks obtained out of 50 will be converted into 100 in the mark statements.

Open Elective - 1 (WS): 5th Semester

School	Course Code	Title of the Course
SMS		
BBA	25UBU54OE01A	Global Supply Chain Management
	25UBU54OE01B	Starts-ups and small Business Management
Commerce	25UCO54OE01A	Goods and Service Tax
	25UCO54OE01B	Personal Investment Planning
	25UCO54OE01C	Computerized Accounting
Commerce Business Analytics	25UCB54OE01	Personal Financial Management
Commerce Strategic Finance	25UCF54OE01	Strategic Business Leader
Commerce Computer Application	25UCC54OE01A	Innovation Management
	25UCC54OE01B	AI in Human Resource Management
Economics	25UEC54OE01	Principles of Economics

Open Elective - 2: 6th Semester
Offered to students from other Departments

Department	Course Code	Title of the Course
Artificial Intelligence and Machine Learning	25UAI64OE02	Gen AI tools
Botany	25UBO64OE02	Landscape Designing and Waste Management
Biotechnology	25UBT64OE02	Food Science and Technology
BBA	25UBU64OE02A	Practical Stock trading
	25UBU64OE02B	Export Management
B Com Business Analytics	25UCB64OE02	Personal Investment Planning
B Com Computer Application	25UCC64OE02A	Social Media Marketing
	25UCC64OE02B	Basics of Banking
B Com Strategic Finance	25UCF64OE02	Personal Financial Management
Chemistry	25UCH64OE02	Food & Nutrition
B Com	25UCO64OE02A	Digital Marketing
	25UCO64OE02B	Digital Banking
	25UCO64OE02C	Stock Trading
Computer Science	25UCS64OE02	Design Thinking
BCA	25UBC64OE02	Web Design
Economics	25UEC64OE02	Economics for Competitive Exams
Electronics	25UEL64OE02A	CCTV and Smart Security Systems
	25UEL64OE02B	Entrepreneurial Electronics
English	25UEN64OE02	English for Employability
History	25UHS64OE02	Intellectual Revivalism in Tamil Nadu
Mathematics	25UMA64OE02	Mathematics for Competitive Examinations
Physics	25UPH64OE02A	Laser Technology and its Application
	25UPH64OE02B	Physics of Earth
Statistics	25UST64OE02	Applied Statistics
Tamil	25UTA64OE02	படைப்பிலக்கியம் (Creative writing)
Visual Communication	25UVC64OE02	Digital Media and Production

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UTA11GL01	பொதுத்தமிழ் - 1: General Tamil - 1	4	3

கற்றலின் நோக்கங்கள் (Course Objectives)	
புதிய இலக்கிய வடிவங்களை அறியும் திறனைப் பெறுதல்	
எழுத்து சொல் இலக்கணத்தில் இன்றியமையாமையை உணர்தல்	
புதுக்கவிதைகளின் கூறுகளை வாழ்வியலோடு பொருத்திப்பார்த்தல்	
தமிழ்க்கவிதைகளைப் பிறமொழிக் கவிதைகளோடு ஒப்பிட்டுப் பார்த்தல்	
புதுக்கவிதைகளைப் படைக்கும் திறன் பெறுதல்	

அலகு-1	(12 மணி நேரம்)
பாரதியார் கவிதைகள்	- பாஞ்சாலிசபதம்: சபதச் சருக்கம்
பாரதிதாசன் கவிதைகள்	- புரட்சிக்கவி : மன்னனின் சர்வாதிகாரம், கவிஞனின் எழுச்சியுரை, கவிஞனின் மொழிப்பற்று, மக்களாட்சி மலரும் விதம்
இலக்கிய வரலாறு	- இருபதாம் நூற்றாண்டுத் தமிழ்க்கவிஞர்கள்
உரைநடை	- முதல் மூன்று கட்டுரைகள்

அலகு-2	(12 மணி நேரம்)
வெ. இராமலிங்கனார்	- தமிழ், அரசியல்
முடியரசனார்	- தொழிலாளி, துறைதோறும் தமிழே காண்பீர், மொழியுணர்ச்சி
பெருஞ்சித்திரனார்	- என்னென்று சொல்வோம், இனியேனும் ஒன்றிணைவீர்
பட்டுக்கோட்டையார்	- என் விருப்பம், ஏட்டில் படித்ததோடு இருந்து விடாதே, அன்னசத்திரம் இருப்பதெனாலே?
இலக்கிய வரலாறு	- புதுக்கவிதை வடிவங்கள்
இலக்கணம்	- எழுத்து

அலகு-3 : சமூகக் கவிதைகள்	(12 மணி நேரம்)
சுரதா	- நெஞ்சில் நிறுத்துங்கள், பூம்புகார்
மு. மேத்தா	- உன்னுடைய கொடியை
கண்ணதாசன்	- ஆணவம் அழியும்
அப்துல் ரகுமான்	- பசி
தங்கம் மூர்த்தி	- கூடு திரும்புதல் எளிதன்று
ஜெயபாஸ்கரன்	- ஒற்றைக் கேள்வியுடன் ஒருவர்
இலக்கிய வரலாறு	- சிறுகதை- உரைநடை
சிறுகதை	- முதல் மூன்று கதைகள்

அலகு-4 : அரசியல் கவிதைகள்	(12 மணி நேரம்)
ஈரோடு தமிழன்பன்	- எட்டாவது சீர்
யுகபாரதி	- பழைய புத்தக வியாபாரி
கனிமொழி	- கருவறை வாசனை
அ. வெண்ணிலா	- நீரில் அலையும் முகம்
பெருமாள் முருகன்	- குழந்தைகளைத் தண்டித்தல்
சீனு ராமசாமி	- அகதி
கல்கி சுப்பிரமணியம்	- விதியை எழுதினேன்
இலக்கணம்	- சொல்

அலகு-5 : அயலகக் கவிதைகள்	(12 மணி நேரம்)
தஸ்லீமா நஸ்ரின்	- கல் உடைக்கும் பெண்
மாயா ஏஞ்சலு	- கைத்தட்டுங்கள் கொண்டாடுங்கள்
நானிலு கவிதைகள்	- 10 கவிதைகள்
உரைநடை	- நான்கு முதல் ஆறு வரை உள்ள கட்டுரைகள்
சிறுகதை	- நான்கு முதல் ஆறு வரை உள்ள கதைகள்

கற்பித்தல் அணுகுமுறை Teaching Methodology	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் Assessment methods	நூல் நோக்குத் தேர்வு (Open Book Test), இயங்கலைத்தேர்வு (Online Test), ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

பாடநூல்:

பொதுத்தமிழ்-1(2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி

Websites and eLearning Sources:

- <https://www.tamilvu.org/library/nationalized/pdf/35-subbureddiyar/452-panjalisabatham.pdf>
- <https://www.annacentenarylibrary.org> - <https://shorturl.at/KWZx5>

- <https://eluthu.com/kavithai>
- <https://www.tamilvu.org/courses/degree/p103/p1032/html/p1032614.htm>
- <https://kavithaivaasal.blogspot.com/2017/11/blog-post.html>

Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO-1	இக்கால இலக்கிய வகைகளைக் கண்டறிவர்	K1
CO-2	எழுத்து, சொல்லிலக்கணங்களின் அடிப்படைகளை வகைப்படுத்தி அறிவர்.	K2
CO-3	அயலகக் கவிதை வடிவங்கள் குறித்த தெளிவான விளக்கங்களைப் பெறுவர்.	K3
CO-4	மொழிபெயர்ப்புக் கவிதைகளைக் கற்பதன் வாயிலாகத் திறனாய்வு செய்யும் திறனை வளர்த்தெடுப்பர்.	K4
CO-5	புதுக்கவிதை வாயிலாக வெளிப்படும் சமூக, அரசியல் விழுமியங்களை மதிப்பிடுவர்	K5

Relationship Matrix

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UTA11GL01		பொதுத்தமிழ் – 1: General Tamil - 1							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	3	2	2	3	3	3	2	3	3	2.7
CO-2	2	2	3	2	2	3	2	3	2	3	2.4
CO-3	3	2	3	3	3	3	3	3	3	2	2.8
CO-4	2	2	2	2	1	2	2	3	2	2	2.0
CO-5	3	2	3	2	2	3	2	2	3	3	2.5
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UFR11GL01	Language French – 1	4	3

Course Objectives

Familiarize students with the French language through an exploration of francophone culture, traditions, and civilization.

Build fundamental knowledge in listening, speaking, reading, and writing (LSRW) as outlined by the Common European Framework of Reference for Languages (CEFR).

Enable students to understand and use basic grammatical structures and essential vocabulary in context.

Equip students with the skills needed to engage in simple, real-life conversations and interactions in French.

Foster a deeper connection to the language by integrating cultural elements, enhancing motivation and intercultural awareness.

UNIT I

(12 Hours)

1. Titre - Je Suis
2. Lexique - L'alphabet, les salutations, les loisirs, les nombres
3. Grammaire - Les pronoms personnels sujets, les articles définis et indéfinis, les verbes auxiliaires, les adjectifs de nationalité, l'adjectif interrogatif 'quel'
4. Production orale- se présenter
5. Production écrite - Donner des informations personnelles

UNIT II

(12 Hours)

6. Titre - Près de moi
7. Lexique – Les lieux, la famille, la situation familiale, les professions
8. Grammaire – les verbes en 'er' au présent, le masculin et le féminin des professions, les adjectifs possessifs
9. Production orale- Demander et dire le lieu d'habitation
10. Production écrite - Présenter et parler de sa famille

UNIT III

(12 Hours)

11. Titre - Qu'est-ce qu'on mange ?
12. Lexique – les commerces, les commerçants, les aliments, les moyens de paiement
13. Grammaire – le singulier et le pluriel des noms, les prépositions de lieu, les verbes en 'ir'
14. Production orale- faire des courses alimentaires, demander et dire le prix
15. Production écrite - Donner une appréciation, commander au restaurant, créer un menu

UNIT IV

(12 Hours)

16. Titre - C'est où
17. Lexique – la ville, les monuments, les transports
18. Grammaire – la fréquence, l'impératif, les connecteurs
19. Production orale- demander et indiquer le chemin, se déplacer des transports en commun
20. Production écrite - présenter une ville ou un quartier, créer un guide pour un monument

UNIT V

(12 Hours)

21. Titre - C'est tendance
22. Lexique – les vêtements, les couleurs, les matières, les objets technologiques, la météo
23. Grammaire – le genre et le nombre des adjectifs, le futur proche, la place des adjectifs, l'adjectif démonstratif
24. Production orale- demander et dire l'utilité d'un produit, parler de la météo
25. Production écrite - Donner une appréciation sur un vêtement, décrire un objet
26. Indian knowledge system- Incorporating hand gestures and expressions to reinforce non-verbal communication in French and assimilating traditional Indian culinary knowledge while learning French food cultures (5%)

Teaching Methodology	Kinesthetic & Multi-Sensory Learning, Rhythm-Based Learning – ex. comptines, Deductive & Explicit Learning- structural approach, oral approach, blended learning, media integration
Assessment Methods	<p><i>Oral assessment:</i> Introduce Oneself – (Rubric –assessed on correct usage of vocabulary, personal pronouns and basic verbs)</p> <p><i>TPR activity:</i> Evaluate comprehension of oral commands like action words. (Rubric –assessed on comprehension, response and reaction time)</p> <p><i>Reading comprehension:</i> Read a simple passage like a personal description, and answer questions. (Rubric –assessed on accuracy of response)</p> <p><i>Written assessment:</i> Write simple structured texts on short personal introduction. (Rubric –Graded on correct grammar, sentence structure, and vocabulary usage)</p>

Book for Study:

1. Mensdorff-Pouilly, L., Opatski, S., Petitmengin, V., Pons, S., Sperandio, C., Djimli, H., & Veldeman-Abry, J. (2022). *Édito A1: Méthode de français* (2nd ed.). Didier FLE, Hatier.(P.1-P.86)

Book for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2020). *Génération A1*. Didier.
2. Mérieux, R., & Loiseau, Y. (2012). *Latitudes A1*. Didier.

Websites and e-learning Sources:

1. <https://apprendre.tv5monde.com/en>
2. <https://www.thefrenchexperiment.com>
3. <https://www.iletaitunehistoire.com>
4. <https://www.francaisfacile.com>
5. <https://www.francaisauthentique.com>

CO No.	Course Outcomes	Cognitive Levels (K –Levels)
	CO–Statements	
	On successful completion of this course, students will be able to	
CO1	Recognize and use fundamental vocabulary including greetings, while constructing simple sentences with personal pronouns and basic verbs.	K1
CO2	Introduce themselves, ask and answer questions about personal details, express preferences, and engage in role-play conversations related to daily life	K2
CO3	Differentiate between definite and indefinite articles, form plural and singular nouns, conjugate regular verbs in the present tense, and use adjectives correctly	K3
CO4	Ask for and give directions, order food, discuss weather conditions, describe clothing and objects, and create simple structured texts such as menus, guides, and personal descriptions.	K4
CO5	Demonstrate awareness of Francophone culture through language use in real-world scenarios, such as public transport, shopping, dining, and professional settings.	K5

Relationship Matrix											
Semester	Course Code			Title of the Course					Hours	Credits	
1	25UFR11GL01			Language French – 1					4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	1	3	2	1	1	2	3	1.9
CO2	3	2	3	3	1	3	2	3	3	3	2.6
CO3	2	2	2	2	2	2	1	2	2	2	1.9
CO4	3	3	3	3	2	3	2	2	2	3	2.6
CO5	3	2	2	3	3	3	3	2	3	3	2.7
Mean Overall Score											2.34 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UHI11GL01	Language Hindi - 1	4	3

Course Objectives
To understand the basics of Hindi Language
To make the students to be familiar with the Hindi words
To enable the students to develop their effective communicative skills in Hindi
To introduce the socially relevant subjects in Modern Hindi Literature
To empower the students with globally employable soft skills

UNIT I (12 Hours)

1. Swar
2. Vyanjan
3. Barah Khadi
4. Shabd aur Vakya

UNIT II (12 Hours)

5. Rishtom ke Naam
6. Gharelu Padartho ke Naam
7. Sangya
8. Hindi Ginthi

UNIT III (12 Hours)

9. Sapthah ke Din
10. Sarvanam
11. Vilom Shabd
12. Dr. Abdul Kalam

UNIT IV (12 Hours)

13. Sal ke Maheene
14. Shareer ke Ang
15. Visheshan
16. Batcheeth - Dookan mein

UNIT V (12 Hours)

17. Janvarom ke Naam
18. Rang
19. Dishayem
20. Adhikal (Introduction)

Teaching Methodology	Peer Instruction Exercise, Videos, PPT, Quiz, Group Discussion
Assessment Methods	Seminar, Quiz, Assignment

Books for Study:

1. *Prathamik Patya Pusthak*, Dakshina Bharath Hindi Prachara Sabha, Thiagaraya Nagar, Chennai, 2022.
2. M. Ravi Chandran, *Concise Trilingual Dictionary*, Lotus Publications, Madurai, 2021.
3. M. kamathaprasad Gupth, *Hindi Vyakaran*, Anand Prakashan, Kolkatta, 2020.
4. *Madyama Patya Pusthak*, Dakshina Bharath Hindi Prachara Sabha, Thiagaraya Nagar, Chennai, 2022.

Books for Reference:

1. Dr. A. P. J. Abdul Kalam, *Mere sapnom ka Bharath*, Prabath Prakashan, Noida, 2020,
2. *Meri Pratham Hindi Sulekh Shabd Gyaan*, Wonder House Books, Noida, 2022.
3. Aravind Kumar, *Sampoorna Hindi Vyakaran our Rachana*, Lucent publisher, 2022.
4. *Adhunik Hindi Vyakaran our Rachana*, Bharati Bhavan Publishers & distributors, 2024.
5. Acharya Ramchandra Shukla, *Hindi Sahitya Ka Itihas*, Prabhat Prakashan, 2023.

Websites and e-Learning Sources:

1. <https://learningmole.com/hindi-alphabet-letters-pronunciation-guide/>
2. <https://www.careerpower.in/hindi-alphabet-varnamala.html>
3. <https://www.youtube.com/watch?v=b0UvXnIC8qc>
4. <https://www.importanceoflanguages.com/learn-hindi-language-guide/>
5. <https://parikshapoint.com/hindi-sahitya/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Introduction to Hindi sounds.	K1
CO2	Acquisition of Hindi Vocabulary.	K2
CO3	Sentence formation in Hindi.	K3
CO4	Practical application of grammar.	K4
CO5	Justify the social & political conditions of Aadhi Kaal in Hindi Literature.	K5

Relationship Matrix											
Semester	Course code		Title of the Course				Hours/week		Credits		
1	25UHI11GL01		Language Hindi - 1				4		3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scoreof Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	1	3	3	3	1	3	2	2.3
CO2	2	3	2	3	1	2	3	3	3	2	2.4
CO3	3	2	2	2	1	3	2	3	2	3	2.3
CO4	3	1	2	3	2	3	2	3	3	2	2.4
CO5	2	3	3	2	3	2	3	3	1	3	2.5
Mean overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25USA11GL01	Language Sanskrit - 1	4	3

Course Objectives	
To improve knowledge in Sanskrit	
To train students in reading Sanskrit words	
To introduce the fundamental grammar	
To coach ethics and improve self-confident	
To train the students to use the tenses in Sanskrit	

UNIT I (12 Hours)

Introduction to Sanskrit

UNIT II (12 Hours)

Subhandha shabda vicaraha (akaara, aakaara, ikaara, iikaara)

UNIT III (12 Hours)

Vartamankala lat lakaara vakya prayogaha

UNIT IV (12 Hours)

Sanskrita sharala vakya paricayaha

UNIT V (12 Hours)

Selected verses from good saying in Sanskrit

Teaching Methodology	Videos, PPT, Blackboard, Demonstration, Exercises
Assessment Methods	Seminar, Quiz, Group Discussion.

Books for Study:

Shadhamanjari

Books for Reference:

1. Kulapathy, K.M., Sarala Samkrit Balabodh, Bharatiya Vidya Bhavan, Munushimarg Mumbai – 4000 007 2021
2. R.S. Vadhyar & Sons, Book – Sellers and publishers, Kalpathi. Palagahat 678003, Kerala, South Inida, Shabdha Manjari 2022
3. Balasubramaniam R, Samskrita Akshatra Siksha, Vangals Publications, 14th Main road, JP Nagar, Bangalore – 78 2020

Websites and e-Learning Sources:

1. <https://www.learnsanskrit.org/static/pdf/vyakarana.pdf>
2. <https://archive.org/details/in.ernet.dli.2015.382597>
3. <https://openpathshala.com/sanskrit-grammar-basic/3>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Remember and Recall words relating to objects.	K1
CO–2	Understand classified vocabulary.	K2
CO–3	Apply nouns and verbs	K3
CO–4	Analyze different forms of names and verbs	K4
CO–5	Appreciate the good saying of Sanskrit Improve the self-values.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25USA11GL01		Language Sanskrit - 1							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	1	1	3	2	3	2	3	2	2	2.2
CO-2	2	2	3	3	1	2	2	3	3	2	2.3
CO-3	3	2	2	2	2	2	2	3	3	2	2.3
CO-4	3	2	2	3	2	3	3	3	2	2	2.3
CO-5	3	2	3	2	3	2	2	3	3	3	2.6
Mean Overall Score											2.34 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UEN12GE01A	General English – 1: Pre-Intermediate Stream	5	3

Course Objectives (CO)				
To develop basic listening, speaking, reading, and writing skills				
To improve comprehension and fluency in both oral and written communication				
To learn language rules to create meaningful written and spoken communication				
To learn and integrate new vocabulary to expand language proficiency				
To construct grammatically correct sentences and engage in simple conversations				

UNIT I:		(15 Hours)
Listening:	(Skill) : Listening for familiar words in stories (Practice) : “The City Mouse and the Country Mouse”	
Reading:	(Skill) : Reading aloud (Practice) : “The Peacock and the Crane” “The Curious Monkey”	
Grammar:	(Practice) : Nouns: Types; Gender	
Vocabulary:	(Practice) : Kinship terms	
Speaking:	(Skill) : Repetition of Minimal Pairs (Practice) : Pronunciation of words	
Writing:	(Skill) : Using capital letters correctly in names, the pronoun ‘I,’ days, months, languages, nationalities, sentence beginnings, and book titles (Practice) : Capitalisation	

UNIT II:		(15 Hours)
Listening:	(Skill) : Listening to identify phrases and sentences (Practice) : “How to Be Happy in Every Situation”	
Reading:	(Skill) : Reading for main ideas (Practice) : “The World is a Mirror”	
Grammar:	(Practice) : Countable and Uncountable Nouns; Singular and Plural Nouns; Pronouns	
Vocabulary:	(Practice) : Human body vocabulary	
Speaking:	(Skill) : Responding to basic questions (Practice) : Simple conversations	
Writing:	(Skill) : Writing personal and academic information with correct spelling (Practice) : Using Correct Spelling in Writing	

UNIT III:		(15 Hours)
Listening:	(Skill) : Listening for main ideas (Practice) : “Magic Pot”	
Reading:	(Skill) : Identifying the message of the story (Practice) : Zen story: “Carry On” Zen story: “Harmony”	
Grammar:	(Practice) : Adjectives, Articles and Verbs	
Vocabulary:	(Practice) : Vegetables and Fruits	
Speaking:	(Skill) : Using ‘be’ verbs and adjectives to describe people, things and pictures (Practice) : Describing People, Things and Pictures	
Writing:	(Skill) : Practising correct punctuation in writing (Practice) : Punctuation	

UNIT IV:		(15 Hours)
Listening:	(Skill) : Listening for the main ideas in the story and expressing one’s views about them (Practice) : “A Glass of Milk”	
Reading:	(Skill) : Understanding the central idea of the story and sharing personal views	

	(Practice) :	“Birbal: The Wise Man”
Grammar:	(Practice) :	Simple Present Tense
Vocabulary:	(Practice) :	Plants, Trees and Flowers
Speaking:	(Skill) :	Describing daily routines using the simple present tense
	(Practice) :	Describing one’s own routine and a friend’s routine
Writing:	(Skill) :	Writing simple sentences in response to questions and on a given topic
	(Practice) :	Writing Simple Sentences

UNIT V: (15 Hours)

Listening:	(Skill) :	Listening to understand the sequence of ideas
	(Practice) :	A Father and His Son
Reading:	(Skill) :	Identifying the implicit idea of the story
	(Practice) :	“The Stone Cutter”
Grammar:	(Practice) :	Simple Past Tense
Vocabulary:	(Practice) :	Birds, Animals and Insects
Speaking:	(Skill) :	Narrating stories, events, or experiences using the simple past tense
	(Practice) :	Narrating a Familiar Story or Past Events
Writing:	(Skill) :	Writing a paragraph using a picture by answering questions or describing it.
	(Practice) :	Picture Composition

Teaching Methodology	Lectures, task-based activities, audio-visual listening tasks, guided reading and writing exercises, discussions
Assessment Method	Listening and reading comprehension exercises, verbal presentations, role plays and conversations, writing tasks

Books for Study:

Seeds of English Skills by Dr. M. John Britto, Dr. B. Sam Jerome Sharone, and Dr. S. Sajeev.

	Course Outcomes	
CO No.	CO-Statements	Cognitive Levels (K-Level)
CO-1	Recognize basic sounds, words, and simple ideas through listening practice.	K1
CO-2	Understand and engage in simple conversations, improving fluency in both oral and written communication.	K2
CO-3	Apply grammatical rules to construct meaningful sentences in spoken and written forms.	K3
CO-4	Integrate new vocabulary into everyday communication to expand language proficiency.	K4
CO-5	Construct grammatically correct sentences and engage in simple conversations, expressing personal experiences and opinions.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UEN12GE01A		General English – 1: Pre-Intermediate Stream							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	2	3	2	2	2.4
CO2	3	2	2	3	2	3	2	3	2	3	2.5
CO3	3	2	2	2	3	2	2	3	2	2	2.3
CO4	3	2	2	2	2	2	2	2	2	3	2.2
CO5	3	2	3	2	3	2	3	2	3	2	2.5
Mean Overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	25UEN12GE01B	General English – 1: Intermediate Stream	5	3

Course Objectives
To improve students' ability to listen, speak, read, and write in English through interactive and meaningful activities tailored to real-life contexts.
To enable students to use appropriate vocabulary, grammar, and pronunciation to introduce themselves, express opinions, describe people and places, and engage in conversations.
To equip students with reading strategies to comprehend texts, and apply structured writing methods to express ideas coherently.
To develop students' ability to use common grammar structures accurately and expand their vocabulary through word formation techniques.
To help students apply effective learning strategies to enhance their academic and professional success.

Unit 1: What's in a Name?	(15 Hours)
1. Listening: (Skill)	Listening for gist
(Practice)	"Not Good with Names" by Cynthia Win (a TED talk)
2. Reading: (Skill)	Skimming
(Practice)	"Eli, the Equation"
3. Grammar: (Practice)	Nouns
4. Vocabulary: (Practice)	Forming compound nouns
5. Study Skill:	Using online dictionaries
6. Speaking: (Skill)	Initiating conversations (Greeting – Starting a conversation with new people – Introducing and answering an introduction)
(Practice)	Introducing oneself and others in conversations
7. Writing: (Skill)	Narrating a personal anecdote – Using capitals and end mark punctuations in sentences
(Practice)	Guided Composition: The story of my name

Unit 2: Family is Forever!	(15 Hours)
1. Listening: (Skill)	Predicting topics
(Practice)	"Tracing Roots, Telling Stories"
2. Reading: (Skill)	Scanning
(Practice)	"Home Lost, Family Found"
3. Grammar: (Practice)	Pronouns
4. Vocabulary: (Practice)	Words related to family and relationships
5. Study Skill:	Recognising your learning style
6. Speaking: (Skill)	Talking about your family (family members and relationships, their personalities and your attachment, family routines, and challenges)
(Practice)	Talking about your family (in conversations)
7. Writing: (Skill)	Narrating events in chronological order – Using punctuations in numbers
(Practice)	Controlled Composition: My family history

Unit 3: Nothing is Better than a Good Friend	(15 Hours)
1. Listening: (Skill)	Listening for main idea
(Practice)	"Nothing is better than a good friend"
2. Reading: (Skill)	Predicting
(Practice)	(Jigsaw reading) Fables about friends: (a) "The Hare with Many Friends" – (b) "The Two Fellows and the Bear" – (c) "The Fox and the Stork" – (d) "The Four Friends and a Hunter"
3. Grammar: (Practice)	Adjectives
4. Vocabulary: (Practice)	Forming nouns, adjectives, verbs and adverbs using suffixes
5. Study skill:	Setting and prioritising language learning goals
6. Speaking: (Skill)	Talking about people (Describing people's appearance and their mannerism – Giving your opinion about people – Expressing what you like and dislike in a person)

- 7. Writing:** (Practice) Delivering a short talk about one's best friend
 (Skill) Describing people (What they wear, how they move and seem to feel, and where they are) Using comma in sentences.
 (Practice) Controlled composition: Describing people in given pictures

Unit 4: The Inner Me

(15 Hours)

- 1. Listening:** (Skill) Listening to understand pronunciation
 (Practice) "The bare necessities" from *The Jungle Book*
2. Reading: (Skill) Previewing a text
 (Practice) "The Surprising Benefits of Being an Introvert"
3. Grammar: (Practice) Articles and Quantifiers
4. Vocabulary: (Practice) Forming words with different meanings using prefixes
5. Study skill: Planning a study schedule
6. Speaking: (Skill) Asking about feelings – Expressing one's feelings
 (Practice) Talking about feelings in different situations
7. Writing: (Skill) Describing character traits (Writing about what characters would say or do)
 Using quotation marks and apostrophes in sentences
 (Practice) Controlled Composition: Cruel Cinderella

Unit 5: Hometown Appetite

(15 Hours)

- 1. Listening:** (Skill) Listening for supporting details
 (Practice) "The Village that Raised Me"
2. Reading: (Skill) Questioning circles for active reading
 (Practice) "Homecoming"
3. Grammar: (Practice) Prepositions of time, place and movement
4. Vocabulary: (Practice) Changing words from one class to another
5. Study skill: Tracking progress in learning
6. Speaking: (Skill) Describing a place
 (Practice) Talking about your hometown
7. Writing: (Skill) Describing objects – Using colon in sentences
 (Practice) Controlled Composition: Writing posts for social media, describing your college campus and classroom

Teaching Methodology	Lectures, Demonstrations, Discussions, Peer-Review Tasks, Role-plays, Pair and group activities
Assessment Tools	Listening and reading comprehension tasks, Individual talks, Role plays, Controlled and guided compositions

Books for Study:

M.S. Xavier Pradheep Singh, J. Amalaveenus, and A. Napoleon. *English and Me* by Viva Books, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify and recall common grammar structures, vocabulary, and pronunciation patterns used in everyday communication.	K1
CO2	Demonstrate comprehension of spoken and written texts by summarising key ideas, identifying main points, and making inferences.	K2
CO3	Use appropriate vocabulary, grammar, and pronunciation to introduce themselves, express opinions, describe people and places, and engage in meaningful conversations.	K3
CO4	Differentiate between various reading and writing strategies, such as skimming, scanning, and structured writing, to effectively interpret and construct texts.	K4
CO5	Critically review written and spoken texts for clarity, coherence, and correctness, providing constructive feedback for improvement.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UEN12GE01B		General English – 1: Intermediate Stream							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2.5	3	3	2.5	3	3	2.5	2.5	3	2.8
CO2	2.5	3	2.5	2.5	2.5	3	3	2.5	2.5	3	2.7
CO3	3	2.5	2.5	3	3	2.5	2.5	2.5	3	2.5	2.7
CO4	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.5	2.6
CO5	3	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.65
Mean Overall Score											2.69 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCR13CC01	Core Course - 1: Financial Accounting	5	4

Course Objectives

To Understand the context and purpose of financial accounting, the qualitative characteristics and the role and responsibilities of regulatory bodies in developing IFRS standards.

To Understand the basic source documents, learn double-entry systems; record the basic financial transactions and preparation of ledgers.

To Gain knowledge of recording of various business transactions and their impact on the financial statement preparation.

To Prepare basic financial statements for corporate and non-corporate entities.

To Prepare basic consolidated financial statements and apply techniques for the interpretation of the financial statements.

UNIT I: Introduction to Financial Reporting and Regulatory Framework (15 Hours)

Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements - Apply qualitative characteristics - relevance, faithful representation, comparability, verifiability, timeliness, understandability- Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors.

UNIT II: Double Entry Bookkeeping, Recording of Transactions & Ledger Preparation (15 Hours)

Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation - Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory - Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account.

UNIT III: Recording Transactions - Other Adjustments (15 Hours)

Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges - Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset - Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets - Application of matching concepts with respect to accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited liability company, record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax.

UNIT IV: Preparation of Basic Financial Statement (15 Hours)

Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements - Prepare financial statements, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment - Application of techniques required for incomplete records - Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations - Understand the difference between profits and cash flows, learn the calculation of cash flows under operating activities, investing activities and financing activities.

UNIT V: Group Accounting and Interpretation of Financial Statement (15 Hours)

Define parent, subsidiary, control, and non-controlling interest, understand and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method - Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions -Define an associate and understand the principle of equity accounting - Purpose of interpretation and analysis of financial statements, learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models, flipped learning, and LMS based online classes.
Assessment Methodology	MCQs, Test, Case Study, Financial Statement Analysis, Assignment

Theory 20% & Problem 80%

Books for Study:

1. *Financial Accounting*, F3 ACCA Study Material, Kaplan Publishing.

Books for Reference:

1. Goyal, B.K., & Tiwari, H.N. (2022). *Financial Accounting*. Taxmann publications
2. Arora, M.N., Achalapathi, K.V., & Brinda, S. (2022). *Financial Accounting*. Taxmann publications
3. Tulsian, P.C. *Financial Accounting*. Pearson publications
4. Maheshwari, S.N., & Suneel, K.M. *Financial Accounting*. Vikas Publications.
5. Sanjay K Welkin (2023). *Financial Accounting-Concepts Simplified.*, Commercial Law House
6. Bhushan Kumar Goyal, H.N Tiwari. (2024). *Financial Accounting: Volume I- Text and Illustrations. 12th Edition*. Taxmann Publications

Websites and eLearning Sources:

1. <https://opentuition.com/acca/fa/acca-financial-accounting-fa-notes/>
2. <https://files.fm/f/upu9estpj>
3. <https://pakaccountants.com/acca/f1/notes>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various roles and responsibilities of different regulatory bodies in developing IFRS standards, understand the Qualitative characteristics.	K1
CO2	Learn the double entry accounting systems, source documents, recording basic Financial transactions, ledger preparation and balancing thereof.	K2
CO3	Enable students to understand key concepts and record financial transactions with Respect to tangible assets and intangible assets and other adjustments.	K3
CO4	Equip students with skills for preparing & presenting financial statements and Disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statements of cash flows.	K4
CO5	Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25UCR13CC01		Core Course - 1: Financial Accounting							5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO 3	PO4	PO5	PSO1	PSO2	PSO3	PSO 4	PSO 5	
CO1	3	3	2	2	2	3	3	3	3	1	2.5
CO2	3	3	3	2	1	3	3	3	3	2	2.6
CO3	3	3	3	3	2	3	3	3	2	1	2.6
CO4	3	3	3	2	1	3	3	3	3	1	2.5
CO5	3	3	3	2	1	3	3	3	2	2	2.5
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCR13CC02	Core Course - 2: Business and Technology	4	3

Course Objectives
To understand the purpose and types of business and how they interact with the key stakeholders and the external environment.
To understand business organization structure, functions and role of corporate governance.
To learn the tools of performance measurement in profit and not-for-profit organizations and explain and demonstrate issues that require consideration when setting transfer prices in multinational companies.
To learn to analyze and use multiple business models to address strategic performance issues in complex business structures and allow alternative solutions towards performance measurement and management.
To learn the application of various professional skills in the process of creating solutions towards problems faced in the field performance management.

UNIT I: The Business Organization, its Stakeholders, and the External Environment

(12 Hours)

The purpose and types of business organization -Stakeholders in business organizations - Political and legal factors affecting business -Macroeconomic factors - Micro economic factors -Social and demographic factors -Technological factors - Environmental factors - Competitive factors

UNIT II: Business Organisational Structure, Functions and Governance (12 Hours)

The formal and informal business organization- Business Organisational structure and design- organizational culture in business -Committees in business organizations - Governance and social responsibility in business

UNIT III: Accounting and Reporting Systems, Compliance, Control, Technology and Security

(12 Hours)

The relationship between accounting and other business functions -Accounting and finance functions within business organizations - Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business -Financial systems, procedures and related IT applications -Internal controls, authorization, security of data and compliance within business -Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems.

UNIT IV: Leading and Managing Individuals and Teams; Personal Effectiveness and Communication

(12 Hours)

Leadership, management and supervision -Recruitment and selection of employees - Individual and group behaviour in business organizations -Team formation, development and management
-Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance - The application and impact of Financial Technology (Fin-Tech) in accountancy and audit- Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral - Communicating in business.

UNIT V: Professional Ethics in Accounting and Business

(12 Hours)

Fundamental principles of ethical behaviour - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession -Corporate codes of ethics- Ethical conflicts and dilemmas.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Methodology	MCQs, Peer Group Discussion, Minor Project, Seminar, Quiz

Books for Study:

1. ACCA Study Material, F1, Kaplan Publishing
2. Durai, P. (2019). *Principles of Management*, (2nd Ed.). Pearson India Education Services Pvt. Ltd, Noida

Books for Reference:

1. Prasad, L. M. (2019). *Principles & Practice of Management*. Sultan Chand & Sons -New Delhi.
2. Tripathi, P.C., & Reddy, P.N. (2017). *Principles of Managements*. Tata McGraw Hill -New Delhi.
3. Bhushan, Y. K. (2016). *Fundamentals of Business Organisation and Management*, (19th Ed.).Sultan Chand and Sons, New Delhi.
4. Gupta, B. *Management Theory & Practice*. Sultan Chand & Sons - New Delhi.
5. Thukaram Rao., M.E., (2021). *Office Organization and Management*, Atlantic Publishers

Websites and eLearning Sources:

1. <https://www.mckinsey.com/>
2. <https://hbr.org/>
3. <https://www.accaglobal.com/gb/en/professional-insights.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify the business organization, its stakeholders, and the external environment.	K1
CO2	Analyse the business organizational structure, functions, and governance.	K2
CO3	Understand the various functions of management such as R & D, Sales, marketing, production, purchase, administration, finance & accounting, support services, and Human resources.	K3
CO4	Understand the meaning and concept of professional ethics in accounting and Business	K4
CO5	Assess the various functions of a leader, personal effectiveness, and Communication.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
1	25UCR13CC02		Core Course - 2: Business and Technology							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	2	3	3	2	2	2.5
CO2	2	3	2	3	3	3	2	2	2	2	2.4
CO3	2	3	3	2	2	2	3	3	2	3	2.5
CO4	2	3	2	2	3	3	3	2	2	3	2.5
CO5	3	2	2	2	3	2	3	3	2	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCR13CC03	Core Course - 3: Corporate and Business Law - 1	4	4

Course Objectives
To define and understand the various elements of Contract Act.
To identify the legal provisions of special contracts of the Indian Contract Act.
To bring out the differences between bailment and pledge.
To Explain and discuss the overview of the Companies Act, 2013.
To familiarize with the provisions relating to Documents of Corporates and Stock transactions.

UNIT I: General Elements of Contract

(12 Hours)

The Indian Contract Act -Types of Contract - Nature of contract - Offer and Acceptance - Consideration - Capacity to Contract-Free Consent-Legality of Object-Void Agreements.

UNIT II: Special Contracts

(12 Hours)

Contingent Contract- Performance and discharge of contract- Remedies for breach of contract - Quasi contract (sec 1 to sec 75). IT contracts- click wrap contract-shine wrap contract Special Contracts: Contract of Indemnity and Guarantee (sec 124 to see 147) -Distinction between Indemnity and Guarantee-Kinds of guarantee-Rights of surety-Discharge of surety.

UNIT III: Bailment and Pledge

(12 Hours)

Bailment and Pledge (sec 148 to 181) - Classification - Duties and rights of bailor and bailee - Finder of goods - Termination of bailment - Pledge - Differences between bailment and pledge- Rights and duties of Pawnor and Pawnee -Pledge of non-owners.

UNIT IV: Introduction to Companies Act 2013

(12 Hours)

Introduction to Companies Act 2013 - Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT),Special Courts; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company, Limited Liability Partnership, E-governance.

UNIT V: Documents of Corporates and Stock transactions

(12 Hours)

Documents of Corporates - Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, buy back and provisions regarding buy back; Issue of bonus shares.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Test, Case Study Analysis, Seminar, Peer Group Discussion

Books for Study:

1. N.D. Kapoor, (2020), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
2. N.D. Kapoor, (2024), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.

Books for Reference:

1. M.C. Shukla, (2010), Manual of Mercantile Law, S. Chand & Co., New Delhi.
2. J. Jayasankar (2012), Business Law, Margham publications, Chennai
3. Prasanta K. Gosh and Balachandran, V, (2024), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.

Websites and eLearning Sources:

1. <https://www.claonline.in/>
2. <https://www.mca.gov.in/content/mca/global/en/home.html>
3. <http://epgp.inflibnet.ac.in/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the essential elements of a general Contract	K1
CO2	Explain the modes of performance, discharge of contract and unique features of special contracts	K2
CO3	Identify the features, duties and responsibilities of parties involved in Bailment and Pledge	K3
CO4	Examine the Legal provisions related to formation of various types of companies	K4
CO5	Comply with the provisions of corporate documents, transmission and buy back of shares.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
1	25UCR13CC03		Core Course - 3: Corporate and Business Law - 1							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	3	3	3	2	3	2.5
CO2	3	2	2	2	2	3	3	3	2	3	2.5
CO3	3	3	3	2	2	3	3	3	2	2	2.6
CO4	3	3	3	2	2	3	3	3	2	2	2.6
CO5	3	3	3	2	2	3	3	2	2	2	2.5
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UCR13AC01	Allied Course - 1: Business Statistics	6	4

Course Objectives
To acquire knowledge of measures of central tendency, measures of skewness, time series, probability, basic statistical concepts, and SPSS.
To understand the concepts of averages, correlation, index numbers, addition theorem, and multiplication in probability, particularly in the context of SPSS.
To apply measures of dispersion, curve fitting, and index number theory to find solutions to real-life problems in terms of business.
To compare measures of central tendency, assess the accuracy of given data through correlation analysis, and analyze Laspeyre's, Paasche's, Bowley's, and Fisher's ideal methods, as well as research in behavioral sciences using SPSS.
To evaluate various measures of central tendency and measures of skewness using the SPSS package, different indices, and problems based on addition and multiplication theorems.

UNIT I: Mean, Median and Mode

(18 Hours)

Measures of central tendency - arithmetic mean, median & mode - correction of incorrect values - Open end classes - median for unequal intervals - quartiles, deciles & percentiles - relation between AM, median & mode - Measures of dispersion - Range - Quartile deviation - Mean deviation - standard deviation - relation between QD, MD & SD - coefficient of variation (simple problems & business applications only).

UNIT II: Correlation and Coefficient

(18 Hours)

Measures of Skewness - computation of Karl Pearson's & Bowley's coefficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks - Association of two attributes - types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only)

UNIT III: Indices

(18 Hours)

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test - family budget method - method of least squares - fitting a straight-line trend only (simple problems & business applications only)

UNIT IV: Probability

(18 Hours)

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only)

UNIT V: SPSS

(18 Hours)

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Written Test, Snap Test, Open Book Test, Quiz, Case study analysis etc.

Books for study:

- Gupta, S.P. (2021). *Statistical Methods*, (33rd Ed.). Sultan Chand & Sons, New Delhi. **Unit-I** Chapter 7(Vol. I), Pages 177-189, 196-222, Chapter 8(Vol. I), Pages 268-289,293-301.
Unit-II Chapter 9(Vol. I), Pages 330-341, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-408, Chapter 12(Vol. I), Pages 478-488.
Unit-III Chapter13(Vol. I), Pages 515-545,557-560, Chapter14(Vol. I), Pages 613-619.
Unit-IV Chapter1(Vol. II), Pages 751-765,774-792.
- Ajai S. Gaur & Sanjaya S. Gaur. *Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS*, (2nd Ed.). Sage Publications Pvt. Ltd., (latest).
Unit- V Chapter 1, Chapter 2, (Sections 2.1-2.3), Chapter 3, (Sections 3.1,3.2).

Books for Reference:

- Levine, D.M, Szabat, K. A, Stephan, D.F, Mariappan P (2022), *Business Statistics- A First Course*, 8th Edition, Pearson Education

- David R Anderson, Dennis J Sweeney, Thomas A Williams, Jeffrey D Camm, James J Cochran, Michael J Fry, Jeffrey W Ohlmann (2023), *Statistics for Business and Economics, Fourteenth Edition*, Cengage Learning India Pvt. Ltd.
- Krishnan, V., & Pillai, S. (2017) *Statistics for Beginners*. Atlantic Books.
- Huizingh, E. (2017) *Applied Statistics with SPSS*, SAGE Publications Pvt. Ltd.

Websites and eLearning Sources:

- <https://www.britannica.com/biography/Henry-Briggs>
- <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
- <https://www.expressanalytics.com/blog/time-series-analysis/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Acquire knowledge of measures of central tendency, measures of	K1
CO2	Skewness, time series, probability, basic statistical concepts and SPSS.	K2
CO3	Understand the concept of averages, correlation, index numbers, addition theorem and multiplication in probability, averages in SPSS.	K3
CO4	Apply measure of dispersion, curve fitting, index number theory to find the solution of real-life problems in terms of business.	K4
CO5	Compare measures of central tendency, accuracy of the given data using correlation analysis and analyse Laspeyres, Paasche's, Bowley's and Fisher's ideal method and research in behavioural sciences by SPSS.	K5

Relationship Matrix											
Semester	Course Code					Title of the Course					Credits
1	25UCR13AC01					Allied Course - 1: Business Statistics					4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	1	3	2	3	2	3	2.4
CO2	1	2	3	3	3	2	3	3	3	2	2.5
CO3	2	3	2	2	2	3	3	3	2	3	2.5
CO4	2	2	2	2	3	2	3	2	3	3	2.5
CO5	1	2	3	3	1	3	3	2	3	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25UHE14VE01	Value Education - 1: Essentials of Humanity	2	1

Course Objectives
To identify one's own potentials, strengths and weaknesses
To identify various challenges (physical, emotional and social) in adolescence
To consciously overcome one's challenges and move towards self-esteem
To maximize one's own potential in enabling holistic development
To assimilate human values comprehensively

UNIT I: Value Education

(6 Hours)

Introduction to values - Characteristics and Roots of Values - Value Education & Value Clarification - Moral Characters - Kinds of Values - Objectives of Values

UNIT II: Human Personality

(6 Hours)

Personality: Introduction, Traits, Theories, Integration & Factors influencing the development of personality - Discovering self - Defense Mechanism - Power of positive thinking - Why worry?

UNIT III: Human Development

(6 Hours)

Areas of Development: Physical, Intellectual, Emotional, Social Development, Moral & Spiritual development – Practical Sessions on Health and Wellness

UNIT IV: Responsible Parenthood

(6 Hours)

Human Sexuality - Marriage and Family - Sex and Love - Characteristics of Responsible parent - Causes of Marriage disharmony - Art of wise parenting

UNIT V: Gender Equality and Empowerment

(6 Hours)

Historical perspective - Women in Independence struggle - Women in Independent India - Education & Economic development - Crimes against Women - Women rights - Time-line of Women achievements in India

Teaching Methodology	Power point
Assessment Methods	Seminars, Reports, Group Discussion, Online Tests, Assignments

Book for Study:

1. Department of Human Excellence. (2023). *Essentials of Humanity*. St. Joseph's College.

Books for Reference:

1. Alex, K. (2009). *Soft Skills*. S. Chand.
2. Norman Vincent Peale (1952). *The Power of Positive Thinking* Norman Vincent Peale. New York Times
3. Kalam, A.A. P. J. (2012). *You Are Unique*. Punya Publishing.

Websites and eLearning Sources:

1. <http://livingvalues.net>. Accessed 05 March 2021.
2. <https://www.psychologytoday.com/us/basics/defense-mechanisms>. Accessed 12 March 2025.
3. <http://www.apa.org/topics/personality#>. Accessed 05 March 2021.
4. <http://www.peacecorps.gov/educators/resources/global-issues-gender-equality-and-womens-empowerment/>. Accessed 05 March 2021.
5. <https://www.nextias.com/blog/women-empowerment/> Accessed 12 March 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Recall the prescribed values and the dimensions.	K1
CO2	Examine themselves by learning the developmental changes happening in the course of their lifetime.	K2
CO3	Apply the trained values in the day-to-day life.	K3

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
1	25UHE14VE01			Value Education - 1: Essentials of Humanity						2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	2	3	3	2.8
CO2	3	2	2	3	3	2	3	3	2	2	2.5
CO3	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UTA21GL02	பொதுத்தமிழ் – 2: General Tamil - 2	4	3

கற்றலின் நோக்கங்கள் (Course Objectives)

காப்பியங்களின் தோற்றம், வரையறை, வகைகள் ஆகியவற்றை அறிந்து கொள்ளல்
பெருங்காப்பியம், சிறுகாப்பியம் இடையேயான வேறுபாட்டைக் கண்டறிதல்
சைவ வைணவ சமயப் பாடல்களில் சிறப்பினை ஒப்பிடுதல்
காப்பியங்கள் வெளிப்படுத்தும் விழுமியங்களையும் உணர்தல்
சமூகத்திற்கும், காப்பியத்திற்குமான பிணைப்புகள் குறித்துத் தெரிந்துகொள்ளுதல்

அலகு-1

(12 மணி நேரம்)

சிலப்பதிகாரம் - ஆய்ச்சியர் குரவை
மணிமேகலை - ஊர் அலர் உரைத்த காதை
இலக்கிய வரலாறு - சைவம் வளர்த்த தமிழ் முதல் புராணங்கள் முடிய
இலக்கணம் - அகப்பொருள் இலக்கணம்

அலகு-2

(12 மணி நேரம்)

திருநாவுக்கரசர் - திருவதிகை வீரட்டானம்
(கூற்றாயினவாறு எனத் தொடங்கும் முதல் 10 பாடல்கள்)
திருவாசகம் - அடைக்கலப்பத்து
(செழுக்கமலத் திரளானதின் எனத் தொடங்கும் முதல் 10 பாடல்கள்)
திருமந்திரம் - மாகேசுர பூசை (11 பாடல்கள்)
சிவவாக்கியர் பாடல்கள் (15 பாடல்கள்)
பாடல் எண்கள் - 16,22,27,33,34,35,37,38,47,81,91,225,237,242,495

அலகு-3

(12 மணி நேரம்)

பெரியாழ்வார் திருமொழி - திருப்பல்லாண்டு - தாலப்பருவம் (10 பாடல்கள்)
திருமங்கையாழ்வாரின் பெரிய திருமொழி - திருவரங்கம் -1 (10 பாடல்கள்)
கம்பராமாயணம் - கங்கை காண் படலம் - (தேர்ந்தெடுக்கப்பட்ட 35 பாடல்கள்)
பாடல் எண்கள்: 1, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 22, 24, 25, 26, 27, 29, 30, 32,33,35,39,40,41,42,43,47,62,64,65,67,69,70
நற்றமிழ்க் கோவை - முதல் மூன்று கட்டுரைகள்.

அலகு-4

(12 மணி நேரம்)

சீரப்புராணம் - நதி கடந்த படலம் - 1 முதல் 31 முடிய உள்ள பாடல்கள்
கள்வரை நதிமறித்த படலம் - 1 முதல் 16 முடிய உள்ள பாடல்கள்
இலக்கணம் - புறப்பொருள் இலக்கணம்
இலக்கிய வரலாறு - தமிழ் இலக்கண நூல்கள் முதல் சிற்றிலக்கியங்கள் முடிய

அலகு-5

(12 மணி நேரம்)

வீரமாமுனிவரின் தேம்பாவணி - (காசா) காசை சேர் படலம்
(1 முதல் 50 முடிய உள்ள பாடல்கள்)
சீனயி (சீனாய்) - மாமலை காண்படலம் -(1 முதல் 56 முடிய உள்ள பாடல்கள்)
நற்றமிழ்க் கோவை - இறுதி மூன்று கட்டுரைகள்.

கற்பித்தல் முறை (Teaching Methods)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assessment Pattern)	இயங்கலைத்தேர்வு (Online Test), நூல் நோக்குத் தேர்வு (open book test) ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

பாடநூல்கள்:

1. பொதுத்தமிழ் (2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி
2. நற்றமிழ்க் கோவை - கட்டுரைத்தொகுப்பு (2025), தமிழாய்வுத்துறை வெளியீடு, தூய வளனார் கல்லூரி

Websites and eLearning Sources:

1. <https://www.tamiluniversity.ac.in/english/library2-/digital-library/>
2. <https://www.tamilvu.org/ta/library-13100-html-13100pl1-132372>
3. <https://www.tamilvu.org/ta/courses-degree-p202-p2021-html-p202121-28011>
4. <https://www.chennaiilibrary.com/vaishnava/naalayiradivvaprabhandham.html>

5. <https://www.tamilvu.org/ta/library-l4310-html-l4310por-141616>
6. <https://www.tamilvu.org/slet/l4100/l4100pd2.jsp?bookid=80&pno=287>

Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO-1	பழந்தமிழர் வாழ்வியலையும் பன்முக ஆளுமைகளையும் அறிவர்	K1
CO-2	தமிழரின் பல்துறை அறிவு, மரபு போன்றவற்றை அறிந்து கொள்வர்.	K2
CO-3	பெருங்காப்பிய மரபிற்குள் வரும் இலக்கியங்களை அடையாளம் காண்பதோடு அவற்றை விளக்கும் திறனையும் பெறுவர்.	K3
CO-4	புராண இதிகாச மரபுகளிலிருந்து, காப்பியம் என்னும் புதிய இலக்கிய வடிவம் உருவான விதத்தை மதிப்பிடுவர்.	K4
CO-5	இலக்கிய வரலாறு, இலக்கணம், காப்பியங்கள் ஆகியவற்றைக் கற்பதன் வழி போட்டித் தேர்வுகளை எதிர்கொள்ளும் திறன் பெறுவர்	K5

Relationship Matrix

Semester	Course Code	Title of the Course									Hours	Credits
2	25UTA21GL02	பொதுத்தமிழ் – 2: General Tamil - 2									4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	2	3	3	3	3	3	3	3	2.8	
CO-2	3	2	2	2	2	3	3	3	2	2	2.4	
CO-3	2	3	1	3	1	3	3	3	1	2	2.2	
CO-4	3	3	2	3	1	3	3	3	1	3	2.5	
CO-5	3	3	2	2	3	3	3	2	2	2	2.5	
Mean Overall Score											2.48	(High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UFR21GL02	Language French – 2	4	3

Course Objectives
Develop Communicative Competence in French enabling students to engage in simple, real-life conversations and interactions
Master Fundamental Grammar and Vocabulary by understanding and applying essential grammatical structures in context
Explore Francophone Culture and Civilization by integrating cultural elements of French-speaking regions
Enhance Practical Language Use in Everyday Situations
Express Ideas in Different Contexts Using Appropriate Tenses

UNIT I (12 Hours)

1. Titre - Qu'est-ce qu'on fait aujourd'hui ?
2. Lexique –l'heure, les activités quotidiennes, la description physique
3. Grammaire –les verbes pronominaux au présent, le passé récent, la fréquence
4. Production orale- demander l'heure, proposer une sortie
5. Production écrite - présenter ses activités quotidiennes, décrire une personne

UNIT II (12 Hours)

6. Titre - Chez -moi
7. Lexique – le logement, les meubles, les pièces, l'équipement
8. Grammaire – le passe compose avec avoir, les pronoms COD
9. Production orale- s'informer sur un logement
10. Production écrite - expliquer un problème domestique, écrire une annonce pour un logement

UNIT III (12 Hours)

11. Titre - En forme
12. Lexique – les parties du corps, les maladies, les médicaments, les sports
13. Grammaire –Le passé composé avec être, le pronom 'y',
14. Production orale- parler de sa santé, exprimer une émotion positive
15. Production écrite - Donner un conseil, exprimer son accord ou son désaccord

UNIT IV (12 Hours)

16. Titre - Bonne vacances
17. Lexique – les destinations, l'hébergement, la réservation, la nature
18. Grammaire – la comparaison, les verbes impersonnels à l'imparfait comme c'était
19. Production orale- réserver une chambre a l'hôtel, décrire une ville ou un paysage
20. Production écrite - réaliser une brochure touristique, écrire une carte postale

UNIT V (12 Hours)

21. Titre - Au travail
22. Lexique – les études, les disciplines, les lieux de travail, les taches
23. Grammaire – la durée, les pronoms relatifs
24. Production orale- parler de ses études et son projet professionnel
25. Production écrite - comparer le système scolaire français et indien
26. Indian knowledge system–Highlighting on Gurukulam Education System that focuses on traditional teacher-student relationships, oral learning methods, and holistic education while discussing education systems in India vs. France (5%)

Teaching Methodology	Visual-Linguistic Learning, Descriptive & Interpretative Learning, experiential learning, The Lexical Approach, Differentiated Instruction
Assessment Methods	<p><i>Role -play:</i> A mock phone call on hotel reservation, discuss daily routines, housing, and health. (Rubric – graded on grammatical accuracy, and use of appropriate vocabulary)</p> <p><i>Picture description activity:</i> Describe a landscape or travel destination shown in a picture. (Rubric – Assessed on descriptive abilities and vocabulary use)</p> <p><i>Experimental learning task:</i> Doctor-patient conversation about a health issue, Conduct a mock interview about career plans. (Rubric – Assessed on real-life application of language skills)</p> <p><i>Project based assessment:</i> Create a travel brochure for a French-speaking destination, make a poster comparing education in France and India (Rubric – Assessed on Application of language skills in a creative way)</p> <p><i>Written assessment:</i> Write a short daily routine using time expressions, write a postcard describing a recent trip (Rubric – Assessed on ability to write structured texts related to themes)</p>

Books for Study:

1. Mensdorff - Pouilly, L., Opatski, S., Petitmengin, V., Pons, S., Sperandio, C., Djimli, H., & Veldeman - Abry, J. (2022). *Édito A1: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.87-p.165)

Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2020). *Génération A1*. Didier.
2. Mérieux, R., & Loiseau, Y. (2012). *Latitudes A1*. Didier.

Websites and eLearning Sources:

1. <https://www.podcastfrançaisfacile.com>
2. <https://www.flevideo.com>
3. <https://savoirs.rfi.fr/fr>
4. <https://www.french4me.net/>
5. <https://apprendre.tv5monde.com/en>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Talk about daily routines, tell the time, describe people, and propose social outings using appropriate vocabulary and verb structures.	K1
CO2	Inquire about housing, describe household items, explain domestic issues, and write advertisements or announcements for accommodations.	K2
CO3	Describe body parts, discuss health conditions, give advice, express emotions, and use past tense structures to narrate past experiences.	K3
CO4	Make hotel reservations, describe destinations and landscapes, compare experiences, and write postcards or travel brochures.	K4
CO5	Discuss education, career plans, and workplace responsibilities while comparing educational systems in France and India.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course					Hours	Credits		
2	25UFR21GL02		Language French – 2					4	3		
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	1	1	2	2	2	3	2	2	1.9
CO2	2	2	2	3	1	3	3	2	3	3	2.4
CO3	2	3	2	1	2	2	1	3	2	1	1.9
CO4	3	2	2	2	2	3	2	1	2	3	2.2
CO5	3	3	3	2	3	2	3	2	3	2	2.6
Mean Overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHI21GL02	Language Hindi - 2	4	3

Course Objectives
To understand the basics of Hindi Language
To make the students to be familiar with the Hindi words
To enable the students to develop their effective communicative skills in Hindi
To introduce the socially relevant subjects in Modern Hindi Literature
To empower the students with globally employable soft skills

UNIT I (12 Hours)

1. Moun hi Manthra Hay
2. Letter Writing - Chutti Patra
3. Bakthikal - Namakarn
4. Sarkari Kariyalayom Ka Naam

UNIT II (12 Hours)

5. Baathcheeth - Aspathal Mein
6. Letter Writing - Rishthedarom ko Patra
7. Bakthikal - Samajik Paristhithiyam
8. Kriya

UNIT III (12 Hours)

9. Premchand
10. Kriya visheshan
11. Letter Writing - Naukari Keliye Avedan Patra
12. Bakthikal - Sahithyik Paristhithiyam

UNIT IV (12 Hours)

13. Kabeer ke Dohae
14. Samas
15. Letter Writing - Kitab Maangne Keliye Patra
16. Bakthikal - Salient Features, Main Division

UNIT V (12 Hours)

17. Anuvad
18. Sandhi
19. Bakthikal - Visheshathayem
20. Apathit Gadyansh

Teaching Methodology	Peer Instruction Exercise, Videos, PPT, Quiz, Group Discussion
Assessment Methods	Group Discussion, Seminar, Snap Test

Books for Study:

1. Viswanath Tripathy. (2021). *Kuchh Kahaniyan*, Rajkamal Prakashan Pvt. Ltd.
2. Kamathaprasad Gupth, M. (2020). *Hindi Vyakaran*. Anand Prakashan.
3. Dr. Sadananth Bosalae. (2020). *kavya sarang*, Rajkamal Prakashan.

Books for Reference:

1. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*. Prabhat Prakashan.
2. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.
3. Aravind Kumar. (2022). *Sampoorna Hindi Vyakaran our Rachana*, Lucent publisher.
4. Lakshman Prasad Singh. (2021). *Kavya ke sopan*. Bharathy Bhavan Prakashan.

Websites and e-Learning Sources:

1. <https://hindigrammar.in/sandhi.html>
2. <https://www.successcds.net/class10/hindi/samas-in-hindi>

3. <https://mycoaching.in/kriya-ke-bhed-verb-in-hindi>
4. <https://namastesensei.in/adverb-in-hindi-examples/>
5. <https://via hindi.in/hindi-vyakaran/sandhi-paribhasha-prakar-or-udaharan>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of the course, the student will acquire the listed skills	
CO1	Find out the Terms & Expressions related to letter writing.	K1
CO2	Providing knowledge of Letter writing in Hindi.	K2
CO3	Complete the sentences in Hindi using basic grammar.	K3
CO4	Analyze the social & political conditions of Devotional period in Hindi Literature.	K4
CO5	Justify the human values stressed on the works of Hindi writers	K5

Relationship Matrix											
Semester	Course code		Title of the Course				Hours/ week		Credits		
2	25UHI21GL02		Language Hindi – 2				4		3		
Course Outcomes (Cos)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	3	2	2	2.5
CO2	1	3	1	2	2	3	3	3	2	3	2.3
CO3	3	2	3	2	2	3	2	3	2	2	2.4
CO4	2	3	3	1	3	2	3	2	1	2	2.2
CO5	3	2	2	2	3	2	3	2	3	2	2.4
Mean Overall Score											2.36 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25USA21GL02	Language Sanskrit - 2	4	3

Course Objectives
To bring out the salient aspects of classical Sanskrit poetry
To introduce court epics in Sanskrit
To train students in declensions of pronouns in Sanskrit
To coach the students in the conjugation patterns of verbs in Sanskrit
To offer coaching in morpho-phonemic rules and their applications in Sanskrit

UNIT I (12 Hours)
Asmathi usmath tat kim (MFN) sarva naama sabdaha

UNIT II (12 Hours)
Sandhi Niyamaah Abhyaash (Guna, Visarga, Dirgha, Vrddhi)

UNIT III (12 Hours)
Lang lakaarah Kriyapadaani Prayoga Vivaranam

UNIT IV (12 Hours)
Raguvamsaha Pratama sargaha (1 –15 slokas)

UNIT V (12 Hours)
Suvacanani Vakya Prayoga Vivaranam

Teaching Methodology	Videos, PPT, Blackboard, Demonstration, Exercises
Assessment Methods	Seminar, Quiz, Group Discussion.

Books for Study:

1. Saralasamkritham Siksha ,2021
2. Dhaatu Rupa Manjari ,2021

Books for Reference:

1. Paindrapuram Ashram, Srirangam – 620 006 Gopalavimshanthi 2021
2. R.S.Vadhyar & Sons book – Seller and Publishers , Kalpathi , Palghat – 678003 , Kerala , South Inida, shabdha manjari
3. Kulapthy, K.M Saral sankrit Balabodh, Bharathiys Vidya Bhavan, Munshimarg Mumbai – 400007, 2020

Websites and eLearning Sources:

1. <https://www.meritnation.com>
2. <https://www.aplustopper.com>
3. <https://mycoaching.in/lang-lakar>
4. https://sanskritdocuments.org/sites/giirvaani/giirvaani/rv/sargas/01_rv.htm
5. <https://resanskrit.com/blogs/blog-post/sanskrit-shlok-popular-quotes-meaning-hindi-english>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	Remembering names of different objects, remembering different verbal forms and sandhi	K1
CO-2	Contrast different verbal forms Explain good sayings, Relate good saying to life.	K2
CO-3	Apply and build small sentences	K3
CO-4	Analyze different forms of Verbs and nouns	K4
CO-5	Appreciate subhashitas and Sanskrit poetry	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25USA21GL02		Language Sanskrit - 2							4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	1	3	2	2	2	3	3	2	1	2.1
CO-2	3	2	3	2	2	3	2	3	3	2	2.5
CO-3	2	2	3	2	2	2	2	3	3	1	2.1
CO-4	3	2	3	3	1	2	3	3	3	1	2.4
CO-5	3	2	2	2	3	2	2	3	3	1	2.3
Mean Overall Score											2.28 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UEN22GE02A	General English – 2: Pre-Intermediate Stream	5	3

Course Objectives (CO)				
To strengthen listening and speaking skills for identifying key ideas and details				
To improve reading comprehension and analyze different texts				
To express ideas clearly in conversations and presentations, using correct grammatical structures.				
To develop writing skills by creating clear and structured texts				
To assess and improve language use in both spoken and written communication				

UNIT I: (15 Hours)

Listening:	(Skill) :	Listening to respond to story-based questions
	(Practice) :	“The Hare and His Friends”
Reading:	(Skill) :	Understanding and interpreting proverbs
	(Practice) :	“Necessity is the Mother of Invention”
Grammar:	(Practice) :	Present Continuous Tense; Past Continuous Tense
Vocabulary:	(Practice) :	Weather and Seasons
Speaking:	(Skill) :	Describing on-going actions in the present and the past to describe real-life situations and activities
	(Practice) :	Ongoing Actions: Present & Past
Writing:	(Skill) :	Writing a biography of a famous personality using given details
	(Practice) :	Writing a Biography

UNIT II: (15 Hours)

Listening:	(Skill) :	Listening to identify factual details
	(Practice) :	Recycling
Reading:	(Skill) :	Reading to convert a story into a meaningful dialogue
	(Practice) :	The Shepherd and the Stranger
Grammar:	(Practice) :	Future Expressions: Simple Future & ‘Going to’; Simple Present, Present Continuous and Future Continuous Tenses
Vocabulary:	(Practice) :	Groceries
Speaking:	(Skill) :	Developing conversational fluency by practising conversations on familiar and everyday topics
	(Practice) :	Conversations on Familiar and Everyday Topics
Writing:	(Skill) :	Writing clear, respectful and relevant online comments
	Practice :	Writing Online Comments

UNIT III: (15 Hours)

Listening:	(Skill) :	Listening for specific information
	(Practice) :	Telephonic Conversation
Reading:	(Skill) :	Reading a news report
	(Practice) :	Iron Age in Tamil Nadu Began 5,300 Years Ago
Grammar:	(Practice) :	Present Perfect Tense; Past Perfect Tense
Vocabulary:	(Practice) :	Kitchen Utensils and Household Appliances
Speaking:	(Skill) :	Using polite expressions in conversations to request, seek permission, grant or refuse permission, and apologise
	(Practice) :	Polite Expressions in Conversations
Writing:	(Skill) :	Expressing short reflective ideas in writing
	(Practice) :	Thought for the Day

UNIT IV: (15 Hours)

Listening:	(Skill) :	Predicting content and vocabulary before listening
	(Practice) :	Our Earth
Reading:	(Skill) :	Identifying direct and indirect speech
	(Practice) :	Birbal story: “Hot Iron Test”

Grammar:	(Practice) :	Active and Passive Voice
Vocabulary:	(Practice) :	Human Diseases
Speaking:	(Skill) :	Using polite expressions in conversations to interrupt, make suggestions, and agree or disagree
	(Practice) :	Polite Expressions in Conversations
Writing:	(Skill) :	Writing a report on a given topic
	(Practice) :	Report Writing

UNIT V:

(15 Hours)

Listening:	(Skill) :	Listening to understand formal speeches
	(Practice) :	“A Tryst with Destiny” by Jawaharlal Nehru
Reading:	(Skill) :	Reading to understand an essay
	(Practice) :	“Secularism”
Grammar:	(Practice) :	Adverbs; Prepositions
Vocabulary:	(Practice) :	Occupations
Speaking:	(Skill) :	Delivering a short prepared speech on a familiar or inspiring topic
	(Practice) :	Delivering a Short Speech
Writing:	(Skill) :	Writing a clear and well-structured essay on a given topic
	(Practice) :	Essay Writing

Teaching Methodology	Lectures, task-based activities, audio-visual listening tasks, guided reading and writing exercises, discussions
Assessment Method	Listening and reading comprehension exercises, verbal presentations, role plays and conversations, writing tasks

Books for Study:

Dr. M. John Britto, Dr. B. Sam Jerome Sharone, and Dr. S. Sajeev. *Nurturing English Skills*. Emerald Publishers, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Recognize key ideas and details in spoken and written texts, demonstrating effective listening and comprehension skills.	K1
CO2	Understand and interpret different types of texts, enhancing reading comprehension and critical thinking abilities.	K2
CO3	Apply correct grammatical structures to express ideas clearly in conversations and presentations.	K3
CO4	Analyze and organize ideas to write clear, coherent, and well-structured texts for various purposes.	K4
CO5	Evaluate and improve language use, refining both spoken and written communication.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UEN22GE02A		General English – 2: Pre-Intermediate Stream							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	2	3	2	2	2.4
CO2	3	2	2	3	2	3	2	3	2	3	2.5
CO3	3	2	2	2	3	2	2	3	2	2	2.3
CO4	3	2	2	2	2	2	2	2	2	3	2.2
CO5	3	2	3	2	3	2	3	2	3	2	2.5
Mean Overall Score											2.38 (High)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
2	25UEN22GE02B	General English – 2: Intermediate Stream	5	3

Course Objectives
To develop students' ability to listen, speak, read, and write effectively in English through interactive and contextualised activities.
To improve students' understanding and application of essential grammar concepts, including verb usage, auxiliary verbs, modals, adverbs, and sentence structures.
To equip students with strategies to deduce meanings of unfamiliar words using contextual clues.
To foster students' ability to brainstorm, organise information using graphic organisers, and structure written communication effectively for academic and professional contexts.
To enable students to engage in discussions, express opinions, seek and provide information, and navigate real-life situations confidently through role plays.

Unit 1: My College & Studies

15 Hours

- | | | |
|------------------------|------------|--|
| 1. Listening: | (Skill) | Distinguishing between main ideas and supporting details |
| | (Practice) | "A Day in the Life of a College Student" (A conversation) |
| 2. Reading: | (Skill) | Recognising the structure of written texts |
| | (Practice) | "Enter to learn, leave to serve" |
| 3. Grammar: | (Practice) | Main Verb |
| 4. Vocabulary: | (Practice) | Using synonyms as contextual clues to guess the meaning of unfamiliar words |
| 5. Study skill: | | Brainstorming to gather ideas in a group |
| 6. Speaking: | (Skill) | Asking for, giving and refusing permission – Requesting – Communication repair: Finding about pronunciation, spelling and meaning. |
| | (Practice) | Role Play |
| 7. Writing: | (Skill) | Writing an outline |
| | (Practice) | Controlled composition: Writing an outline for a given passage |

Unit 2: Travel

15 Hours

- | | | |
|------------------------|------------|---|
| 1. Listening: | (Skill) | Listening for specific details |
| | (Practice) | "A Perfect Vacation" (A conversation) |
| 2. Reading: | (Skill) | Identifying main ideas and supporting details |
| | (Practice) | "An Unforgettable Ride" |
| 3. Grammar: | (Practice) | Auxiliary Verbs |
| 4. Vocabulary: | (Practice) | Using antonyms as contextual clues to guess the meaning of unfamiliar words |
| 5. Study skill: | | Mind mapping to visually organise information |
| 6. Speaking: | (Skill) | Asking for and giving directions – Asking for and giving information |
| | (Practice) | Role Play |
| 7. Writing: | (Skill) | Writing effective paragraphs |
| | (Practice) | Free-writing composition: An adventurous journey |

Unit 3: My Social Network

15 Hours

- | | | |
|------------------------|------------|--|
| 1. Listening: | (Skill) | Understanding the sequence of ideas |
| | (Practice) | "My Virtual Friends" (A conversation) |
| 2. Reading: | (Skill) | Comprehending infographics |
| | (Practice) | "Social Media Etiquette" |
| 3. Grammar: | (Practice) | Modal Auxiliary Verbs |
| 4. Vocabulary: | (Practice) | Using definitions and restatements as contextual clues to guess the meaning of unfamiliar words |
| 5. Study skill: | | Using graphic organisers (sequence of events chain, timeline, and storyboard) |
| 6. Speaking: | (Skill) | Asking for and giving advice – Asking if someone agrees – Agreeing and disagreeing – Warning someone |
| | (Practice) | Role Play |

- 7. Writing:** (Skill) Developing stories from hints
 (Practice) Controlled composition: Developing a story from given hints

Unit 4: Shopping

15 Hours

- 1. Listening:** (Skill) Detecting signposts
 (Practice) “Let’s go shopping!” (A conversation)
- 2. Reading:** (Skill) Recognising transition of ideas
 (Practice) “Adventures of the Grocery Store”
- 3. Grammar:** (Practice) Adverbs and WH Question Words
- 4. Vocabulary:** (Practice) Using examples and illustrations as contextual clues to guess the meaning of unfamiliar words
- 5. Study skill:** Using graphic organisers (Venn diagram, and cause-and-effect map)
- 6. Speaking:** (Skill) Offering and accepting help – Asking for and giving opinions – Asking for and saying one’s preference – Suggesting – Complaining
 (Practice) Role Play
- 7. Writing:** (Skill) Describing actions in a story
 (Practice) Guided composition: Narrating a story in a comic strip

Unit 5: Ceremonies

15 Hours

- 1. Listening:** (Skill) Listening to intonations
 (Practice) “Happy Birthday to You!” (A conversation)
- 2. Reading:** (Skill) Understanding moods in a reading passage
 (Practice) “The Light has Gone out” by Jawaharlal Nehru
- 3. Grammar:** (Practice) Sentences
- 4. Vocabulary:** (Practice) Using root words as clues to guess the meaning of words
- 5. Study skill:** Using graphic organisers (idea wheel, idea web, and concept map)
- 6. Speaking:** (Skill) Using intonations for different types of sentences – Expressing your feelings and emotions – Congratulating and wishing someone – Expressing sympathy
 (Practice) Role Play
- 7. Writing:** (Skill) Expressing emotions in narrative writing
 (Practice) Controlled composition: Describing emotions and feelings conveyed in a picture story

Teaching Methodology	Lectures, Demonstrations, Discussions, Peer-Review Tasks, Role-plays, Pair and group activities
Assessment Tools	Listening and reading comprehension tasks, Individual talks, Role plays, Controlled and guided compositions

Books for Study:

M.S. Xavier Pradheep Singh, Amalaveenus, and A. Napoleon. English and My World, 2025.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify key ideas, supporting details, and organisational patterns in spoken and written texts.	K1
CO2	Explain the meaning of conversations and passages by recognising their structure, tone, and purpose.	K2
CO3	Use appropriate language functions such as requesting, suggesting, and expressing opinions effectively in real-life interactions.	K3
CO4	Compare different communication styles and linguistic features in various types of texts and conversations.	K4
CO5	Assess the effectiveness of spoken and written communication, providing constructive feedback for improvement.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UEN22GE02B		General English – 2: Intermediate Stream							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2.5	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.65
CO-2	2.5	3	2.5	2.5	2.5	3	3	2.5	2.5	3	2.7
CO-3	3	2.5	2.5	3	2.5	2.5	2.5	2.5	3	2.5	2.65
CO-4	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.5	2.6
CO-5	3	2.5	2.5	2.5	3	2.5	2.5	2.5	3	2.5	2.65
Mean Overall Score											2.65 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCR23CC04	Core Course - 4: Tally Prime (Internship Embedded Course)	2	2

To objectively present the principles of accounting and utilize Tally software.
To examine the practical applications of Tally Prime in record-keeping for both Accounts and Inventory modes.
To utilise Tally Prime tools effectively for managing Accounts Payable, Accounts Receivable, Budgets, and the maintenance of cost centres.
To propose suitable models to implement GST, TDS, and Payroll functions using Tally Prime.
To evaluate Management Information System (MIS) reports and use them proficiently to handle business data.

UNIT I: Accounting Masters

(6 Hours)

Tally Prime: Introduction - Installation of Tally Prime - Data Path-Company Menus (F3): Creation, alteration, deletion, select company and shut company : Features - Accounts only Company- Menus in Gateway of Tally (Accounts only Mode) Masters:(Create, alter and Chart of accounts Groups): Primary and Secondary Groups in Tally Prime: Creation, alteration and deletion of User Defined Groups ; Ledger: Default ledgers - Creation, alteration and deletion of ledgers-Extraction of Financial statements and ratios for given ledger balances and adjustments-Recording Day to Day Transactions in Tally PRIME - Introduction - Business Transactions -Accounting Vouchers - Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, Journal-Activation of in active vouchers. Extraction of Day Book and Trial Balance.

UNIT II: Inventory Masters, Purchase and Sales order processing

(6 Hours)

Maintenance of Accounts with Inventory: Inventory Features: Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item with or without opening balances. Maintenance of Multiple Godowns: Creation of Godowns - Multiple Price Levels - Batch Wise Details - Creation of Goods related Accounting vouchers with Inventory and Godowns - Inventory Vouchers: Stock Journal, Physical Stock Journal, Receipt Note, Delivery Note, Rejection in and Rejection out Recording internal transfer of goods using stock journal - recording stock after physical verification - Purchase orders and Sales order processing- Recording Transactions using Orders, Accounting and Inventory vouchers - Extraction of Inventory Reports.

UNIT III: Receivable and Payable Management, Cost Centre and Budgets

(6 Hours)

Accounts Receivable and Payable Management in Tally PRIME -Maintenance of Bill wise details and activation of interest calculation in Tally PRIME- Enabling Features and Configurations - activating Bill-wise maintenance and Interest calculation for Ledgers - Method of adjustments in Bill - wise details in Recording transactions - Extracting Reports on Outstandings and Interest Calculations - Recording interest payable/ receivable through credit note/ debit note voucher. Maintenance of Cost Centres - Enabling Features and Configurations Creation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions withcost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Groupwise and ledger - wise budgets - Viewing variances in Financial Statements and Trial Balance - Budgets: Creation of Budgets, Recording Transactions, display budgets and variance reports.

UNIT IV: GST and TDS

(6 Hours)

GST in Tally PRIME - Enabling GST - Defining Tax Rates at Master and Transaction Levels -Hierarchy of applying Tax rate details - Recording GST applied Transactions in Accounting Vouchers. Activation of TDS in Tally PRIME - TDS & TCS Masters - Configuring TDS and TCS at Group level and Ledger level - Recording TDS related Expenses and TCS related sales in Accounting Vouchers - TDS Report - Form 26Q export to IT portal for TDS return filing.

UNIT V: Payroll, MIS Reporting and Management of Business Data

(6 Hours)

Maintenance of Payroll: Creation of Payroll Masters: Employee Group - Employee - Units - Attendance/ Production Type - Pay heads: Payroll Statutory details - Creation of Payroll vouchers for payroll transactions: Attendance and Payroll - MIS Reporting: Balance sheet, profit & loss, trial balance, stock summary, accounting report, inventory report, statutory report, exceptional reports, analysis of the MIS-Tally Audit - Banking Reconciliation Statement. Split of Company Data - Backup and Restore of Data-Transactions related to Multiple Currencies.

Teaching Methodology	Practical, Mini Project, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Group Discussion, Quiz, Seminar, Financial Statement Analysis and Peer Work Assignment etc

Books for Study:

1. Tax Sarthi (2021), Basic Accounting & Inventory Tally Prime Book, Notion Press, Chennai.
2. Nadhani A.K (2022), Mastering Tally Prime – Handbook for Training, Certification and Job, BPB Publishers

Books for Reference:

1. Behera, S.B. (2020), Learn TallyERP9, B.K. Publication Pvt Ltd, Bhubaneswar
2. Singh, S., & Mehra, N. (2020). Tally ERP9 - Power of simplicity, V&S Publishers, New Delhi
3. Sarthi, T. (2020), GST & Taxation in Tally Prime, Notion Press, Chennai.

Websites and eLearning Sources:

1. <https://www.tally.com.sg/download>
2. <https://help.tallysolutions.com/tally-prime/>
3. <https://tallysolutions.com/features/#gref>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the concepts of accounting and tally	K1
CO2	Discuss the uses of Tally Prime to maintain records in Accounts and Inventory Mode	K2
CO3	Apply tools in Tally Prime for Management of Accounts payable and Receivable, Budgets and maintenance of cost centres	K3
CO4	Recommend models for GST, TDS, Payroll using Tally Prime	K4
CO5	Assess MIS reports and Manage business data	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
2	25UCR23CC04		Core Course - 4: Tally Prime (Internship Embedded Course)						2	2	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	2	3	2	3	2	2.4
CO2	2	3	3	2	3	2	2	3	3	2	2.5
CO3	2	2	2	3	3	2	2	3	2	3	2.5
CO4	2	3	2	2	2	2	3	3	3	2	2.4
CO5	3	3	3	2	3	2	3	2	2	3	2.5
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCR23CP01	Core Practical - 1: Lab on Tally Prime	1	1

Course Objectives

To objectively present the principles of accounting and utilise Tally software.

To examine the practical applications of Tally Prime in record-keeping for both Accounts and Inventory modes.

To utilise Tally Prime tools effectively for managing Accounts Payable, Accounts Receivable, Budgets, and the maintenance of cost centres.

To propose suitable models to implement GST, TDS, and Payroll functions using Tally Prime.

To evaluate Management Information System (MIS) reports and use them proficiently to handle business data.

UNIT I: Accounting Masters

(3 Hours)

Tally Prime: Introduction - Installation of Tally Prime - Data Path-Company Menus (F3): Creation, alteration, deletion, select company and shut company : Features - Accounts only Company- Menus in Gateway of Tally (Accounts only Mode) Masters:(Create, alter and Chart of accounts Groups): Primary and Secondary Groups in Tally Prime: Creation, alteration and deletion of User Defined Groups ; Ledger: Default ledgers - Creation, alteration and deletion of ledgers-Extraction of Financial statements and ratios for given ledger balances and adjustments-Recording Day to Day Transactions in Tally PRIME - Introduction - Business Transactions -Accounting Vouchers - Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, Journal-Activation of in active vouchers. Extraction of Day Book and Trial Balance.

UNIT II: Inventory Masters, Purchase and Sales order processing

(3 Hours)

Maintenance of Accounts with Inventory: Inventory Features: Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item with or without opening balances. Maintenance of Multiple Godowns: Creation of Godowns - Multiple Price Levels - Batch Wise Details - Creation of Goods related Accounting vouchers with Inventory and Godowns - Inventory Vouchers: Stock Journal, Physical Stock Journal, Receipt Note, Delivery Note, Rejection in and Rejection out Recording internal transfer of goods using stock journal - recording stock after physical verification - Purchase orders and Sales order processing- Recording Transactions using Orders, Accounting and Inventory vouchers - Extraction of Inventory Reports.

UNIT III: Receivable and Payable Management, Cost Centre and Budgets

(3 Hours)

Accounts Receivable and Payable Management in Tally PRIME -Maintenance of Bill wise details and activation of interest calculation in Tally PRIME- Enabling Features and Configurations - activating Bill-wise maintenance and Interest calculation for Ledgers - Method of adjustments in Bill - wise details in Recording transactions - Extracting Reports on Outstandings and Interest Calculations - Recording interest payable/ receivable through credit note/ debit note voucher. Maintenance of Cost Centres - Enabling Features and ConfigurationsCreation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions with cost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Groupwise and ledger - wise budgets - Viewing variances in Financial Statements and Trial Balance - Budgets: Creation of Budgets, Recording Transactions, display budgets and variance reports.

UNIT IV: GST and TDS

(3 Hours)

GST in Tally PRIME - Enabling GST - Defining Tax Rates at Master and Transaction Levels -Hierarchy of applying Tax rate details - Recording GST applied Transactions in Accounting Vouchers. Activation of TDS in Tally PRIME - TDS & TCS Masters - Configuring TDS and TCS at Group level and Ledger level - Recording TDS related Expenses and TCS related sales in Accounting Vouchers - TDS Report - Form 26Q export to IT portal for TDS return filing.

UNIT V: Payroll, MIS Reporting and Management of Business Data

(3 Hours)

Maintenance of Payroll: Creation of Payroll Masters: Employee Group - Employee - Units - Attendance/ Production Type - Pay heads: Payroll Statutory details - Creation of Payroll vouchers for payroll transactions: Attendance and Payroll - MIS Reporting: Balance sheet, profit & loss, trial balance, stock summary, accounting report, inventory report, statutory report, exceptional reports, analysis of the MIS-Tally Audit - Banking Reconciliation Statement. Split of Company Data - Backup and Restore of Data-Transactions related to Multiple Currencies.

Teaching Methodology	Practical, Mini Project, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Group Discussion, Quiz, Seminar, Financial Statement Analysis and Peer Work Assignment etc

Books for Study:

1. Tax Sarthi (2021), Basic Accounting & Inventory Tally Prime Book, Notion Press, Chennai.
2. Nadhani A.K (2022), Mastering Tally Prime – Handbook for Training, Certification and Job, BPB Publishers

Books for Reference:

1. Behera, S.B. (2020), Learn TallyERP9, B.K. Publication Pvt Ltd, Bhubaneswar
2. Singh, S., & Mehra, N. (2020). Tally ERP9 - Power of simplicity, V&S Publishers, New Delhi
3. Sarthi, T. (2020), GST & Taxation in Tally Prime, Notion Press, Chennai.

Websites and eLearning Sources:

1. <https://www.tally.com.sg/download>
2. <https://help.tallysolutions.com/tally-prime/>
3. <https://tallysolutions.com/features/#gref>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the concepts of accounting and tally	K1
CO2	Discuss the uses of Tally Prime to maintain records in Accounts and Inventory Mode	K2
CO3	Apply tools in Tally Prime for Management of Accounts payable and Receivable, Budgets and maintenance of cost centres	K3
CO4	Recommend models for GST, TDS, Payroll using Tally Prime	K4
CO5	Assess MIS reports and Manage business data	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
2	25UCR23CP01		Core Practical - 1: Lab on Tally Prime							1	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	2	3	2	3	2	2.4
CO2	2	3	3	2	3	2	2	3	3	2	2.5
CO3	2	2	2	3	3	2	2	3	2	3	2.5
CO4	2	3	2	2	2	2	3	3	3	2	2.4
CO5	3	3	3	2	3	2	3	2	2	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCR23CC05	Core Course - 5: Corporate and Business Law - 2	4	4

Course Objectives
To describe the principles governing legally binding agency contracts and partnership contracts.
To identify the legal provisions outlined in the Sales of Goods Act and Consumer Protection Act that must be adhered to in business.
To apply the legal provisions stipulated in the Partnership Act.
To examine the procedural aspects and legal provisions within the Companies Act that are relevant to the management of companies.
To ensure compliance with legal provisions concerning auditing, dividend payment, winding up of a company, insider trading, and whistle-blowing.

UNIT I: Law of Agency (12 Hours)

Law of Agency (Sec. 182 to 238) - Definition - Various kinds of Agencies - Agents by Estoppels - Agency by Ratification - Rights and duties of principal and agent - Termination of Agencies.

UNIT II: Sale of Goods Act (12 Hours)

Sale of Goods Act - Difference between Sale and other Disposition of goods - Implied conditions and warranties - Transfer of property in and title to goods - Unpaid Seller's rights - Consumer Protection Act-Definitions - Central & State Consumer Protection Council - Consumer disputes redressal Forum and Commission.

UNIT III: Partnership Act (12 Hours)

Partnership - Definition - Registration - Duration - Introduction to partners - Types of Partner- Rights and duties of partner - Relation of Partners with third parties - Position of Incoming and Outgoing Partner- Admission, Retirement, Expulsion, insolvency and Death of a partner - Transfer of partner's interest - position of minor as partner - Dissolution of partnership firm - Modes of Dissolution of partnership firm- consequences of dissolution of firm - Settlement of Accounts.

UNIT IV: Legal provisions related Corporate Management (12 Hours)

Management of a corporate: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT V: Dividend, Corporate Auditing and Provisions Related to Winding up, Whistleblowing and Insider Trading (12 Hours)

Dividends, Accounts, Audit - Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Winding Up - Concept and modes of Winding Up. Insider- Trading, Whistle-Blowing- Insider-Trading; meaning and legal provisions; Whistle blowing: Concept and Mechanism. Corporate restructuring, Mergers and Acquisition and allocations.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Test, Case Study Analysis, Seminar, Group Discussion, Peer Work Assignment etc.,

Books for Study:

1. Kapoor, N.D. (2020), *Elements of Mercantile Law*, Sultan Chand and Sons, New Delhi.
2. Kapoor, N.D. (2024), *Elements of Company Law*, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Shukla, M.C. (2010), *Manual of Mercantile Law*, S. Chand & Co., New Delhi.
2. Jayasankar, J. (2012), *Business Law*, Margham publications, Chennai
3. Prasanta, K. G., & Balachandran, V. (2024). *Company Law and Practice - I & II*, Sultan Chand & Sons, New Delhi.

Websites and eLearning Sources:

1. <https://www.mca.gov.in/content/mca/global/en/home.html>
2. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>
3. https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
4. <https://www.indiacode.nic.in/bitstream/123456789/2390/1/193003.pdf>
5. https://onlinecourses.swayam2.ac.in/cec24_lw16/preview

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the principles of legally binding agency contract and Partnership Contract	K1
CO2	Identify legal provisions of Sales of Goods Act and consumer protection act to be followed in business	K2
CO3	Apply legal provisions of Partnership Act	K3
CO4	Examine the procedural aspects and legal provisions of Companies Act related management of companies.	K4
CO5	Comply with legal provisions relating to auditing, dividend payment winding up of a company, insider trading and whistleblowing	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
2	25UCR23CC05		Core Course - 5: Corporate and Business Law - 2							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	3	2	2	3	2	2.4
CO2	3	3	3	3	2	2	3	3	2	2	2.6
CO3	2	3	3	3	3	2	2	3	2	3	2.6
CO4	3	2	3	3	3	2	3	3	2	3	2.7
CO5	3	3	3	3	2	3	3	2	2	2	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCR23CC06	Core Course - 6: Business Economics	4	4

Course Objectives
To elucidate various theories, concepts, and elements of business economics.
To analyze and illustrate the role and relevance of demand and supply in business applications.
To explain the determinants of supply and pricing decisions under various market structures.
To compare and contrast different economic systems and policies.
To analyse and succinctly summarize the macro-economic environment.

UNIT I: Introduction to Business Economics

(12 Hours)

Business economics: Meaning - Definition - Scope and Nature – fundamental concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macroeconomics applied to business environment - Role and responsibilities of business economists. Economic problem of scarcity and choice - Opportunity cost concept - Economic rationality and decision making.

UNIT II: Demand Analysis

(12 Hours)

Analysis of demand: Meaning of demand - the basis of consumer demand - Utility - Total Utility - Marginal Utility - Law of Diminishing Marginal Utility - Cardinal and Ordinal Concept of Utility - Law of Demand - Shift in demand curve - Determinants of demand - Elasticity of demand (price, income, and cross elasticity)- Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

UNIT III: Supply and Pricing

(12 Hours)

Supply and Production : Meaning of Supply - Determinants - Law - Schedule and supply curve- Elasticity of supply - Production - Function- Laws of Production - Iso-Quant's and Isocosts- Pricing - Market structure and pricing decision - Pricing under perfect competition - Characteristic and Price determination - Monopoly - Kinds - Causes - Price Output Decision and price discrimination - Monopolistic competition - Price output decision in short and Long run - Equilibrium - Oligopoly - Definition - Sources and characteristics - Price rigidity and Price Leadership- Game theory basics and strategic pricing decisions.

UNIT IV: Economic Systems and Policies

(12 Hours)

The Economic System - Capitalism and mixed economic system - Monetary Policy - Meaning – Scope - Limitations and Instruments - Fiscal policy - Definition - Objectives - Taxation Policy- Formulation and its reforms - Monetization and demonetization of currency-impacts of the Indian economy- economic policy impact on Indian businesses - Public-private partnerships and their economic implications.

Unit V: Impact of Macroeconomic Environment on business decision

(12 Hours)

Inflation - Business Cycle and Economic Linkages - Inflation and Deflation - Meaning and Index and application of Index - Causes and Measures - Business Cycle - Phases - Characteristics and various theories - Balance of Trade and Balance of Payment - Meaning - Causes - Kinds and Measures- Global economic interdependence and business implications - digital economy-an overview.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Peer Group Discussion, Case Study Analysis etc.

Books for Study:

1. Sundaram, K.P.M & Sundaram, E.N. (2022). *Business Economics*, Sultan Chand and sons, New Delhi.
2. Shome, MK. Saikia M, Dubey A.K, Halami N.D, (2022), *Principles of Business Economics*, AG Publishing House
3. Malviya M, (2024)., *Business Economics*, Red Shine Publication

Books for Reference:

1. Pindyck, R.S., Rubinfeld, D.L., & Mehta, D.L. (2022). *Microeconomics*, Pearson Education.
2. Dwivedi, D.N. (2022). *Macroeconomics: Theory and Policy*, McGraw-Hill Education.

3. Blanchard, O. (2021). *Macroeconomics*, Pearson Education.
4. Samuelson, P.A., Nordhaus, W.D. (2021). *Microeconomics*, McGraw - Hill Education
5. Mankiw, N. (2018). *Principles of Micro Economics*, Cengage Learning.
6. Maddala, G.S. & Miller, E. (2012), *Microeconomics: Theory and Applications*, McGraw - Hill Education.
7. Cherunilam, F. (2010). *Business Environment*, Himalaya Publishing House, New Delhi.
8. Pindyck, R.S., Rubinfeld, D. L., & Mehta, D. L. (2012). *Microeconomics*, Pearson Education.

Websites and eLearning Sources:

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. https://icai.org/post.html?post_id=13831
3. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
4. <https://dea.gov.in/>
5. <https://www.rbi.org.in/>
6. <https://niti.gov.in/>
7. <https://www.imf.org/en/Publications/WEO>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe various theories, concepts and elements of business Economics	K1
CO2	Analyze and illustrate the role and relevance of demand and supply in business Applications	K2
CO3	Explain the determinants of supply and pricing decisions under various market Structure	K3
CO4	Compare and contrast different economic systems and polices.	K4
CO5	Analyze and summarize macro-economic environment	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
2	25UCR23CC06		Core Course - 6: Business Economics							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	3	2	2.5
CO2	2	3	2	2	3	3	2	3	2	2	2.4
CO3	2	3	3	2	3	2	2	3	2	3	2.5
CO4	2	3	2	2	3	2	3	2	2	3	2.4
CO5	3	3	2	2	2	2	3	3	2	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UCR23AC02	Allied Course - 2: Financial Reporting	6	4

Course Objectives
To Understand the need for Conceptual and Regulatory framework
To Understand the underlying principles in application of the accounting standards to various business transactions
To prepare individual financial statement by applying the various IFRS/ IAS
To prepare consolidated financial statement by applying the various IFRS/ IAS
To analyse and interpret of financial statement using ratios and non- financial data.

UNIT I: Conceptual and Regulatory Framework for Financial Reporting (18 Hours)

Conceptual Framework - Meaning, Need and Alternatives - Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base -Fair Value Measurement- Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework - Standard setting process

Unit II: Application of Accounting Standards for Transactions (18 Hours)

Asset based standards such as Property, plant, and equipment, Intangible assets, Borrowing costs, Investment property, Impairment of assets, Non-current assets held for sale and discontinued operations, Inventory & biological assets, Provisions & contingencies, Events after reporting period, Accounting policies, estimates & errors, Incomes Taxes including accounting for current tax and deferred tax, Government Grants, Effects of changes in foreign exchange rates, Leases, Financial Instruments (excluding hedge accounting & impairment of financial assets), Earnings Per Share - Basic and Diluted, Revenue recognition for contracts where performance obligations are satisfied over time or at a point in time

UNIT III: Preparation and Presentation of Individual Financial Statements (18 Hours)

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards - Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only

UNIT IV: Preparation if Consolidated Statement of Financial Position (18 Hours)

Concept of group - concepts of parent, subsidiary & associate - concept of control of parent over subsidiary - concept of non-controlling interest - basics of consolidation - identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate - computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition - Computation of group retained earnings and other reserves on date of consolidation - fair value adjustments on consolidation- effects of intra-group trading on consolidation - effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements - Impact of goodwill impairment - effect of the disposal of a parent's investment in a subsidiary in the parent's individual financial statements

UNIT V: Analysis of Financial Statements of Single Entity and Group (18 Hours)

Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing - Impact of seasonal trading and major acquisition on interpretations - Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Analyse the financial performance and position of an entity using the financial statements - Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organization

Teaching Methodology	Lecturing, PPT, Case study discussions, Financial Statement Analysis and flipped learning.
Assessment Pattern	MCQs, Written Test, Financial Statement Analysis, Case Study Discussion, Peer Group Work

Theory:40%and Problem 60%

Books for Study:

1. ACCA Study Material, *Financial Reporting ('FR')* (earlier known as 'F7') Kaplan Publishing

Books for Reference:

1. Kieso, D.E., Weygandt, J.J. Warfield, T.D. (2024), *Intermediate Accounting*,
2. Wiley.
3. Hoyle, J.B., Schaefer, T., Douppnik, T. (2020), *Advanced Accounting*, McGraw Hill
4. Nikolai, L., Bazley, L., Jones, J.(2017), *Intermediate Accounting*; South-Western Cengage Learning.

Websites and eLearning source:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-resources/f7.html> exams-study-resources/f7.html
2. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-resources/f7/examiners-report1.html> exams-study-resources/f7/examiners-report1.html
3. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-resources/f7/syllabus-study-guide.html> exams-study-resources/f7/syllabus-study-guide.html

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Assess the importance of conceptual framework and its relevance to financial reporting	K1
CO2	Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions	K2
CO3	Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS	K3
CO4	Understand the preparation of consolidated financial statements of a company using the knowledge about IFRS/IAS	K4
CO5	Using ratios and Non-financial information, analyse and interpret the financial statement of a company.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
2	25UCR23AC02		Allied Course - 2: Financial Reporting							6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	3	2	2	2	2.4
CO2	3	3	3	3	2	3	2	2	2	1	2.4
CO3	3	2	3	2	1	3	3	3	3	2	2.5
CO4	3	2	3	2	2	3	3	3	2	2	2.5
CO5	3	2	3	3	1	3	3	3	3	1	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHE24AE02	Ability Enhancement Compulsory Course - 2: Environmental Studies	2	1

Course Objectives
To enable students connect themselves with nature
To Impart knowledge of the concept of Biodiversity
To create awareness of the causes and consequences of various pollution
To help them recognize the available natural resources and the need to sustain them
To enable them to Identify the environmental problems and offer alternatives by making interventions both individually and collectively

UNIT I: Introduction To Environmental Studies (6 Hours)

Introduction -Subsystems of Earth - Scope and Importance - Various Recycling Methods - Environmental Movements in India – Eco- Feminism - Public awareness - Suggestions to conserve environment

UNIT II: Natural Resources (6 Hours)

Introduction - Food Resources - Land Resources - Forest resources - Mineral Resources - Water Resources - Energy Resources

UNIT III: Ecosystems, Biodiversity and Conservation (6 Hours)

Kinds of Ecosystem - General structure of ecosystem - Functions of Ecosystem - Energy flow and Ecological pyramids - Levels of Biodiversity - Biodiversity at Global Level- Hot spots of Biodiversity - Endangered and Endemic Species - Value of Biodiversity - Threats to Biodiversity - Conservation of Biodiversity

UNIT IV: Environmental Pollution (6 Hours)

Air Pollution - Water Pollution - Oil Pollution - Soil Pollution - Marine Pollution - Noise Pollution - Thermal Pollution - Radiation Pollution

UNIT V: Environmental Organizations and Treatise (6 Hours)

United Nations Environment Program (UNEP) - International treaties on Environmental protection - Ministry of Environment, Forest and Climate Change - Important National Environmental Acts and rules- Environmental Impact assessment

Teaching Methodology	Power point and Field visit
Assessment Methods	Seminar, Group Discussion.

Books for Study:

1. Department of Human Excellence, (2025). *Environmental Studies*.

Books for Reference:

1. Rathor, V.S. & Rathor B. S. (2013). *Management of Natural Resources for Sustainable Development*. Daya Publishing House.
2. Sharma P.D. (2010). *Ecology and Environment*, (8th Ed.). Rastogi Publications.
3. Agrawal, A & Gibson, C.C. (2001). *Introduction: The Role of Community in Natural Resource Conservation*. Rutgers University Press.

Websites and eLearning Sources:

1. <https://www.unep.org/>
2. <http://moef.gov.in/en/>
3. <https://www.ipcc.ch/reports/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Identify the concepts related to global ecology and the environment	K1
CO2	Comprehend the natural resources and environmental organizations	K2
CO3	Apply the acquired knowledge to sensitize individuals and public about the environmental crisis	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UHE24AE02		Ability Enhancement Compulsory Course - 2: Environmental Studies							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	1	2	2	3	2	2	2	2	2.1
CO2	3	2	1	2	2	3	2	2	2	2	2.1
CO3	3	2	2	2	2	2	3	2	1	2	2.1
Mean Overall Score											2.1 (Medium)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25UHE24VE02	Value Education - 2: Fundamentals of Human Rights	2	1

Course Objectives
To sensitize students about various human rights and their importance
To empower them with the right understanding of human rights
To enable them to understand the Fundamental rights and the duties in the constitution of India
To help them comprehend the background, principles and the articles of UDHR
To make them involved in activities to defend human rights

UNIT I: Human Rights - An Introduction (6 Hours)

Introduction- Classification of Human Rights- Scope of Human Rights-Characteristics of Human Rights - Challenges for Human Rights in the 21st Century.

UNIT II: Historical Development of Human Rights (6 Hours)

Human Rights in Pre-World War Era- Human Rights in Post-World War Era- Evolution of International Human Rights Law - the General Assembly Proclamation- Institution Building, Implementation and the Post- Cold War Period. The ICC.

UNIT III: India and Human Rights (6 Hours)

Introduction-Preamble to Indian Constitution - Classification of Fundamental Rights-Salient Features of Fundamental Rights-and Fundamental Duties.

UNIT IV: Human Rights of Women and Children (6 Hours)

Women's Human Rights- Issues related to women's rights - and Rights of Women's and Children

UNIT V: Human Rights Violations and Organizations (6 Hours)

Human Rights Violations - Human Rights Violations in India - the Human Rights Watch Report - Human Rights Organizations - NHRC - SHRC.

Teaching Methodology	Power point, Handouts and Group discussion
Assessment Methods	Seminars, Group Discussion, Assignments.

Books for Study:

1. Department of Human Excellence, (2021). *Techniques of Social Analysis: Fundamentals of Human Rights*.

Books for Reference:

1. Venkatachalem. (2005). *The Constitution of India*, Giri Law House.
2. Naik, V. & Shany, M. (2011). *Human rights education and training*, Crescent Publishing Corporation.
3. Neera, B. (2011). *Human Rights Content and Extent*. Swastika Publications.

Websites and eLearning Sources:

1. <https://www.un.org/en/universal-declaration-human-rights/>
2. <https://www.ilo.org/global/lang--en/>
3. <https://www.amnesty.org/en/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Identify the importance and the values of human rights	K1
CO2	Understand the historical background and the development of Human Rights and the related organizations	K2
CO3	Apply the provisions of National and International human rights to themselves and the society	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25UHE24VE02		Value Education - 2: Fundamentals of Human Rights							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	1	2	2	3	2	2	2	2	2.1
CO2	3	2	1	2	2	3	2	2	2	2	2.1
CO3	3	2	2	2	2	2	3	2	1	2	2.1
Mean Overall Score											2.1 (Medium)

Semester	Course Code	Title of the Course	Hours/ Week	Credits
3	25UTA31GL03	பொதுத்தமிழ் – 3: General Tamil - 3	4	3

கற்றலின் நோக்கங்கள் (Course Objectives)

சங்க இலக்கியங்களின் இன்றியமையாமையை அறிந்து கொள்ளுதல்
இலக்கியத்தினை நுட்பமாக அறிதலின் வழியாக ஆற்றுப்படுத்தும் திறன் பெறுதல்
இலக்கிய அறநெறிகளைத் தற்கால வாழ்வியலில் பயன்படுத்தும் திறன் பெறுதல்
திணை, துறைகளைப் பகுத்தாராயும் அறிவு பெறுதல்
இலக்கிய இலக்கண நுட்பங்களை வாழ்வியலோடு ஒப்பிடுதல்

அலகு – 1 :

(12 மணி நேரம்)

குறுந்தொகை: குறிஞ்சித் திணை - பரணர் பாடல் (199), முல்லை - ஓளவையார் பாடல் (99), மருதம் - கொல்லிக்கண்ணனார் பாடல் (34), நெய்தல் - கச்சிப்பேட்டு நன்னாகையார் பாடல் (172), பாலை - வெண்பூதி பாடல் (174)

நற்றிணை: குறிஞ்சி - கபிலர் பாடல் (194), முல்லை - இடைக்காடனார் பாடல் (142), மருதம் - உறையூர் கதுவாய்ச் சாத்தனார் பாடல் (370), நெய்தல் - அறிவுடைநம்பி பாடல் (15), பாலை - கணக்காயனார் பாடல் (24)

ஐங்குறுநூறு: குறிஞ்சி - அன்னாய் வாழிப் பத்து - அன்னாய் வாழி வேண்டன்னை நம் படப்பை (203), முல்லை - செவிலி கூற்றுப் பத்து - மறியிடைபடுத்த மான்பிணைபோல (401), மருதம் - வேட்கைப் பத்து - வாழி ஆதன் வாழி அவினி (01), நெய்தல் - வெள்ளாங்குருகுப் பத்து - வெள்ளாங் குருகின் பிள்ளை (157), பாலை - உடன்போக்கின் கண் இடைச் சுரத்து உரைத்த பத்து - அறம்புரி அருமறை நவின்ற (387)

புறநானூறு: பிசிராந்தையார் (67), அரிசில் கிழார் (146), காக்கைப்பாடினி (278), அள்ளூர் நன்முல்லையார் (306), பரணர் (352)

அலகு – 2 :

(12 மணி நேரம்)

சிறுபாணாற்றுப்படை
இலக்கணம் - யாப்பு

அலகு – 3 :

(12 மணி நேரம்)

கலித்தொகை: குறிஞ்சிக்கலி - திருந்திழாய்! கேளாய் எனத் தொடங்கும் பாடல் (64), முல்லைக்கலி - கண் அகன் இரு விசும்பில் எனத் தொடங்கும் பாடல் (101), மருதக்கலி - நறவினை வரைந்தார்க்கும் எனத் தொடங்கும் பாடல் (98), நெய்தல்கலி - இவர்திமில் எறிதிரை எனத் தொடங்கும் பாடல் (135) பாலைக்கலி - அறனின்றி அயல்தூற்றும் எனத் தொடங்கும் பாடல் (2)

பதிற்றுப்பத்து: குமட்டுர்க் கண்ணனாரின் புண் உமிழ் குருதி (11), பாலைக் கௌதமனாரின் கயிறு குறு முகவை (22)

இலக்கிய வரலாறு: சங்க இலக்கியங்கள், சங்க இலக்கியங்களின் தனித்தன்மைகள்

அலகு – 4 :

(12 மணி நேரம்)

அகநானூறு: அளிநிலை பொறாது அமரிய முகத்தள் எனத் தொடங்கும் பாடல் (5) , திதலை மாமை தளிர்வனப்பு எனத் தொடங்கும் பாடல் (135), திருந்துஇழை நெகிழ்ந்து எனத் தொடங்கும் பாடல் (387)

தனிப்பாடல் திரட்டு:- பிறவிக் குணமும் பழக்கமும் (196), கொடியது (242), பெரியது (244), அரியது (245), இதுவே நலம் (223)

இலக்கிய வரலாறு: பதினெண்கீழ்க்கணக்கு நூல்கள்

அலகு – 5 :

(12 மணி நேரம்)

திருக்குறள்: இனியவை கூறல் (10), நட்பு ஆராய்தல் (80)

பழமொழி நானூறு: ஆற்றவும் கற்றார் அறிவுடையார் எனத் தொடங்கும் பாடல் (40), வைத்தனை வைப்பென்று எனத் தொடங்கும் பாடல் (95), உடைப்பெருஞ் செல்வத்து எனத் தொடங்கும் பாடல் (154), தத்தமக்குக் கொண்ட எனத் தொடங்கும் பாடல் (276), நோக்கி அறிகல்லா எனத் தொடங்கும் பாடல் (337)

இனியவை நாற்பது:- முதல் பத்து பாடல்கள் (1-10)

இலக்கணம் - அணி

நாடகம் - விந்தனின் வாழப்பிறந்தவன்

கற்பித்தல் அணுகுமுறை (Teaching Methodology)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assesment methods)	சுருத்துரை(Seminar), குழுக் கலந்துரையாடல் (Group Discussion), உடனடித்தேர்வு (Snap Test), ஒப்படைவு (Assignment)

பாடநூல்:

1. பொதுத்தமிழ்-3(2025), தமிழாய்வுத்துறை, தூய வளனார் கல்லூரி

பார்வை நூல்கள்:

1. சுப்பிரமணியன். ச. வே (உ.ஆ.), (2003), சங்க இலக்கியம் , கோவிலூர் மடாலயம்
2. கன்னியப்பன். சிவ (உ.ஆ.), (2004), தனிப்பாடல் திரட்டு, முல்லை நிலையம்

Websites and eLearning Sources:

- <https://learnsangamtamil.com/>
- <https://www.tamilvu.org/library/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO1	சங்க இலக்கியத்தின் தனித்தன்மைகளை அறிவர்	K1
CO2	ஆற்றுப்படை இலக்கியங்களைக் கற்பதன் வழி ஆற்றுப்படுத்தும் முறையை இனங்காண்பர்	K2
CO3	இலக்கிய நெறிகளை நடப்பியலில் பயன்படுத்துவர்	K3
CO4	திணை துறைகளை நன்கு கற்பதன் வாயிலாகப் பாடல்களைப் பகுப்பாய்வர்	K4
CO5	யாப்பு, அணியைக் கற்பதன் வாயிலாகப் புதிய இலக்கிய வடிவங்களைப் படைக்கும் திறன் பெறுவர்.	K5

Relationship Matrix												
Semester	Course Code		Title of the Course								Hours	Credits
3	25UTA31GL03		பொதுத்தமிழ் - 3: General Tamil - 3								4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	1	2	2	2	1	3	3	2	3	2	2.1	
CO2	3	2	1	3	2	3	2	2	3	1	2.2	
CO3	3	2	1	3	2	3	2	2	3	2	2.3	
CO4	1	3	2	1	2	3	2	2	2	3	2.1	
CO5	2	3	2	2	1	3	2	2	2	2	2.1	
Mean Overall Score											2.16 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UFR31GL03	Language French – 3	4	3

Course Objectives	
1	Remember and Construct Narratives applying the <i>passé composé</i> with time indicators to recount past events
2	Understand and express personal memories using the <i>imparfait</i> in spoken and written communication to articulate likes, dislikes, and past events.
3	Analyze and interpret different housing options and engage in role-play scenarios to negotiate effectively.
4	Describe physical appearance and personality traits using appropriate adjectives, possessives, and comparatives to describe oneself
5	Evaluate future possibilities in science and communication, expressing hopes and possibilities using the <i>futur simple</i> and <i>conditionnel</i>

UNIT – I (12 Hours)

1. Titre - Nouvelles vies
2. Lexique – Parcours de vie, la vie personnelle, scolaire et professionnelle
3. Grammaire – le passé composé -formation, la phrase négative, les indicateurs de temps
4. Production orale- exprimer son intention de faire quelque chose
5. Production écrite - organiser une activité de loisir

UNIT – II (12 Hours)

6. Titre - Je me souviens
7. Lexique – le souvenir : la mémoire, les paysages : à la mer, à la montagne
8. Grammaire – l'imparfait -formation, les pronoms 'y' et 'en', la place de l'adjectif
9. Production orale- exprimer le fait d'aimer et de ne pas aimer
10. Production écrite - raconter un souvenir

UNIT – III (12 Hours)

11. Titre - Comme à la maison
12. Lexique – le logement et la location, les frais et les services, le cadre de vie
13. Grammaire – les pronoms relatifs, la comparaison, la condition
14. Production orale- jeu de rôle – louer un logement
15. Production écrite - Décrire un logement

UNIT – IV (12 Hours)

16. Titre - Tous pareils, tous différents
17. Lexique – l'apparence physique, les traits de caractère
18. Grammaire – les adjectifs indéfinis, les pronoms possessifs, la comparaison
19. Production orale- faire un compliment
20. Production écrite - faire le portrait physique de quelqu'un

UNIT – V (12 Hours)

21. Titre - En route vers le futur
22. Lexique – les sciences et les techniques, les technologies de communication
23. Grammaire – le futur simple, la condition avec 'si', le pronom 'on'
24. Production orale- exprimer un espoir – imaginer à l'avenir
25. Production écrite - Décrire l'utilité d'un objet
26. Indian knowledge system - Analyzing narrative structures in Indian epics vs. French literature by comparing the Mahabharata's moral stories especially the Panchatantra stories to French fables. Practicing French future tense by making simple predictions about personal life by referencing Indian astrology (5%)

Teaching Methodology	Project-Based Chronological Learning (PBL), Digital Media Integration, Genre-Specific Writing Approach, Scenario-based learning (SBL)
Assessment Methods	<p><i>Podcast creation:</i> Students record a short podcast episode on “Childhood Memory”. (Rubric – assessed on ability to construct narratives using past tenses and expressing experiences.)</p> <p><i>Debate:</i> Debate on "Apartment vs. House: Students must compare housing options, rental costs, and services. (Rubric – evaluated on analytical skills through structured argumentation)</p> <p><i>Timeline narrative activity:</i> Create a timeline about "A Typical College Day" (Rubric – Assessed on the ability to recall and construct a chronological narrative using past)</p> <p><i>Letter writing:</i> Write a letter to a friend describing personal experiences. Write a formal inquiry to a landlord about an apartment (Rubric – Assessed on formal and informal written communication skills)</p>

Books for Study:

1. Fafa, C., Gajdosova, F., Horquin, A., Pasquet, A., Perrard, M., Petitmengin, V., Sperandio, C., Dodin, M., & Veldeman-Abry, J. (2022). *Édito A2: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.13 – p.77)

Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2016). *Génération A2*. Didier.
2. Girardet, J., & Pecheur, J. (2017). *Écho A2* (2nd ed.). CLE International

Websites and eLearning Sources:

1. <https://www.bbc.co.uk/bitesize/subjects/zc7xpv4>
2. <https://conjuguemos.com/>
3. <https://www.busuu.com/en/course/learn-french-online>
4. <https://www.duolingo.com/learn>
5. <https://www.newsinslowfrench.com/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Recall using vocabulary related to personal, academic, and professional life, and compose narratives using the <i>passé composé</i> and time indicators.	K1
CO2	Express experiences and preferences using <i>imparfait</i> to recount memories, express likes and dislikes accurately in spoken and written communication.	K2
CO3	Compare different housing options and interpret rental-related expenses and services, and engage in role-play scenarios to negotiate accommodations.	K3
CO4	Characterise personal traits by describing physical appearance and personality traits, apply possessive and indefinite adjectives, and formulate comparisons effectively.	K4
CO5	Discuss advancements in science and communication, express hopes and possibilities using the <i>futur simple</i> and <i>conditionnel</i> structures.	K5

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
3	25UFR31GL03	Language French – 3								4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	1	3	3	3	2.5
CO2	3	2	3	3	1	2	2	2	2	2	2.2
CO3	3	1	3	3	2	2	2	2	1	1	2.0
CO4	2	2	2	2	2	1	2	1	1	1	1.6
CO5	2	3	3	2	2	2	3	3	3	3	2.6
Mean Overall Score											2.18 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHI31GL03	Language Hindi - 3	4	3

Course Objectives
To appreciate the features of Modern Hindi Prose
To understand the Hindi literature in association with the contemporary requirements
To enable the students to develop their effective communicative skills in Hindi
To strengthen the language competence among the students
To empower the students with globally employable soft skills

UNIT I (12 Hours)

1. Tera Sneh na Khovoom
2. Samband Bodak
3. Reethikal - Namakarn
4. Chitra Varnan (Basic)

UNIT II (12 Hours)

5. Paribakshik Shabdavali
6. Smuchaya Bodak
7. Reethikal - Samajik Paristhithiya
8. Vachan Badalo

UNIT III (12 Hours)

9. Vismayadi Bodak
10. Reethikal - Sahithyik Paristhithiyam
11. Beerbal ki Chadurai
12. Patra-Patrikao mein Prakashit Gadyansho ka Patan(Basic)

UNIT IV (12 Hours)

13. Avikary Shabdh
14. Reethikal - Main Divisions
15. Ling Badalo
16. Karak

UNIT V (12 Hours)

17. Reethikal - Visheshathayem
18. Anuvad
19. Bahu Ki Vidha (One Act Play)
20. Bathcheeth - Kaksha mein

Teaching Methodology	Videos, PPT, Quiz, Group Discussion, Case Based Problem Solving
Assessment Methods	Quiz, Seminar, Assignment

Books for Study:

1. Dr. Sanjeev Kumar Jain. (2023). *Anuwad: Siddhant Evam Vyavhar*. Kailash Pustak Sadan.
2. Kamathaprasad Gupth, M. (2021). *Hindi Vyakaran*, Anand Prakashan.
3. Dr. Sadananth Bosalae. (2020). *kavya sarang*. Rajkamal Prakashan.

Books for Reference:

1. Ramdev. (2021). *Vyakaran Pradeep*. Hindi Bhavan.
2. Lakshman Prasad Singh. (2022). *Kavya Ke Sopan*. Bharathy Bhavan Prakashan.
3. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*, Prabhat Prakashan.
4. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.

Websites and eLearning Sources:

1. <https://www.hindwi.org/poets/jaishankar-prasad/all>
2. <https://youtu.be/e9wK-pYfVPc>

3. <https://www.amarujala.com/kavya/sahitya/sumitrnandan-pant-best-hindi-poems>
4. <https://mycoaching.in/samuchchay-bodhak-kya-hai>
5. <https://www.subhshiv.in/2021/06/avikari-shabd.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of the course, the student will acquire the listed skills	
CO1	Categorize the poetics in some selective poems.	K1
CO2	Practical application of grammar.	K2
CO3	Justify the social & political conditions of Riti Kaal in Hindi Literature.	K3
CO4	Find out the dialects of Hindi language.	K4
CO5	Illustrate the importance given to family ethics by the youth in the modern period according to “Bahoo Ki vidha” One Act play.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UHI31GL03		Language Hindi - 3							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	2	1	3	2	2.4
CO2	3	2	3	2	2	3	2	3	2	3	2.5
CO3	3	2	2	3	1	3	2	3	2	3	2.4
CO4	2	3	3	2	3	2	3	3	2	1	2.4
CO5	3	2	2	3	3	2	1	3	2	3	2.4
Mean Overall Score											2.42 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25USA31GL03	Language Sanskrit - 3	4	3

Course Objectives
To introduce simple poetry in Sanskrit
To give an exposure to the Vedas and Vedangas
To acquaint students with epics and puranas
To train students in conjugation of verbs in future tense
To introduce Upasarga-s and their role in verb formations

UNIT I (12 Hours)

Ramodantam, Balakandam (1-15 verses)

UNIT II (12 Hours)

Ramodantam, Balakandam (15-30 verses)

UNIT III (12 Hours)

Vedas – Vedangas vivaranam

UNIT IV (12 Hours)

Asta dasha Purana and Dashopanishads

UNIT V (12 Hours)

Upasargas and Bhavishyat Kaalah Vakya Prayoga

Teaching Methodology	Videos, PPT, Blackboard, Demonstration, Exercises
Assessment Methods	Seminar, Quiz, Group Discussion.

Books for Study:

1. VEDIC LITERATURE
2. RAMODANTAM

Books for Reference:

1. Parameshwara, Ramodantam, LIFCO Chennai 2020
2. R. S. Vadhyar & Sons, Book – sellers and publishers, Kalpathu, Palaghat – 678003, Kerala, south India, History of Sanskrit Literature 2021
3. Kulapathy , K.M Saral Sanskrit Balabodh , Bharathita vidya bhavan , Munshimarg Mumbai – 400 007 2020

Websites and eLearning Sources:

1. <https://www.scribd.com/doc/210917188/Sri-Ramodantam-Sanskrit-Text-With-English-Translation>
2. <http://www.sushmajee.com/ms-ppp/text/ved-notes.pdf>
3. <https://occr.org.in/publication/Vedanga.pdf>
4. https://www.forgottenbooks.com/en/download/TheThirteenPrincipalUpanishadsTranslatedFromtheSanskrit_10017247.pdf
5. <https://www.learn Sanskrit.org/guide/uninflected-words/the-upasarga/>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Remember Characters and events of Ramayana	K1
CO2	Understand social ethics and moral duties.	K2
CO3	Apply the values learnt, in day-to-day life	K3
CO4	Appreciate the Vedic Philosophy	K4
CO5	Evaluate and create new words with upasargas	K5

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours	Credits
3	25USA31GL03			Language Sanskrit - 3						4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	2	2	3	3	3	3	3	2	1	2.3
CO2	3	3	2	3	3	2	2	3	3	3	2.7
CO3	3	3	1	3	3	1	1	3	3	3	2.4
CO4	2	2	1	2	3	2	2	3	2	1	2.0
CO5	3	3	2	3	2	2	3	3	3	2	2.6
Mean Overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UEN32GE03C	General English – 3: English for Management Studies - 1	5	3

Course Objectives
To familiarize students with professional vocabulary knowledge in key topics connected with commerce and management.
To help the students develop academic English skills.
To improve business communication skills, including report writing, presentations, and discussions.
To apply language and business concepts in real-world academic and professional contexts.
To demonstrate creative and critical thinking skills in analysing business case studies and emerging business trends.

UNIT I: Business Communication (15 Hours)

- Themes:**
1. Forms of Business Communication
 2. Business Meetings and Discussions
 3. Negotiation Skills in Business English
 4. Cross-Cultural Communication in Business
 5. Business Communication in the Digital Age

Skill-Focus: *Agenda preparation, Note-taking, Preparing minutes of the meeting, Handling cross-cultural interactions, Drafting emails, Discussing financial strategies, Conducting meetings, Listening to key ideas, Writing business letters*

UNIT II: Entrepreneurship and Startups (15 Hours)

- Themes:**
6. Emerging Trends in Entrepreneurship
 7. Case Studies of Successful Entrepreneurs
 8. Entrepreneurship in India
 9. Government Initiatives and Support
 10. Startup Ecosystem in India

Skill-Focus: *Pitching business ideas, Report writing, Research-based Writing, Creating a Business Model Canvas,*

UNIT III: Financial Management (15 Hours)

- Themes:**
11. Personal Financial Management
 12. Sources of Finance
 13. Behavioural Finance
 14. Budgeting and Forecasting
 15. Ethics in Financial Management

Skill-Focus: *Comprehending & summarizing financial reports, Drafting financial reports & proposals, Explaining financial Concepts to Clients, Channel conversion, Regulatory writing*

UNIT IV: Marketing Strategies (15 Hours)

- Themes:**
16. Segmentation, Targeting and Positioning
 17. Marketing and Consumer Behaviour
 18. Digital Marketing
 19. Branding Strategies
 20. Customer Relationship Management

Skill-Focus: *Writing marketing plans, conducting group discussions on market strategies, Summarising and synthesizing data, Expressing and supporting opinions, Ad. writing, Storytelling in business contexts*

UNIT V: Human Resource Management (15 Hours)

- Themes:**
21. Recruitment & Employee Development
 22. Leadership and Management

23. Performance Management
24. Employee Relations and Conflict Management
25. Diversity and Inclusion in the Workplace

Skill-Focus: *Interviewing Techniques, Giving constructive feedback, Writing SMART goals, Listening to understand team concerns and provide appropriate solutions, Using inclusive language*

Teaching Methodology	Lectures, Case Studies, Discussions, Reading Tasks, Writing Exercises, Workshops, Role-Playing, Group Projects, Debates, Storytelling Sessions
Assessment Methods	Seminars, Reports, Exhibits

Book for Study:

- Joy, J.L. (in progress). *English for management studies - I*. St. Joseph's College.

Books for Reference:

1. Allen, D. (2017). *Business communication: A hands-on approach*. Cengage Learning.
2. Bovee, C. L., & Thill, J. V. (2017). *Business communication today* (13th ed.). Pearson Education.
3. Chatterjee, S. (2020). *Entrepreneurship and startup in India: Evolution, challenges and opportunities*. Springer.
4. Ferrell, O. C., & Hartline, M. (2017). *Marketing strategy* (7th ed.). Cengage Learning.
5. Lencioni, P. (2002). *The five dysfunctions of a team: A leadership fable*. Jossey-Bass.
6. Stimpson, P., & Farquharson, A. (2014). *Cambridge International AS and A Level Business Coursebook with CD-ROM* (3rd ed.). Cambridge University Press.

Websites and eLearning Sources:

1. <https://learnenglish.britishcouncil.org/business-english>
2. https://www.businessenglishresources.com/#google_vignette
3. https://elt.oup.com/learning_resources/subjects/businessenglish/
4. The Power of Purpose in Business | Ashley M. Grice | TED
5. <https://www.youtube.com/watch?v=j4QIG5jKpio>
6. 6 Tips on Being a Successful Entrepreneur | John Mullins | TED
7. <https://www.youtube.com/watch?v=eHJnEHyyN1Y>
8. How to Take the BS Out of Business Speak | Bob Wiltfong | TED
9. <https://www.youtube.com/watch?v=41fjuqBaUt4>
10. Think Like A Grand Master Entrepreneur- 2019 Driven Keynote

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand key professional vocabulary related to commerce and management.	K1
CO2	Demonstrate an understanding of academic English skills through reading, writing, and listening tasks.	K2
CO3	Apply business communication skills in real-world scenarios, including report writing, presentations, and discussions.	K3
CO4	Analyse business case studies and emerging trends by applying language and business concepts to academic and professional contexts.	K4
CO5	Develop creative and critical thinking by evaluating and synthesizing business trends and case study information.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UEN32GE03C		General English – 3: English for Management Studies - 1							5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	2	3	2	3	2	2.4
CO2	2	3	2	3	2	2	3	3	3	3	2.6
CO3	3	2	2	3	1	3	2	2	3	3	2.4
CO4	2	3	3	3	2	3	3	2	3	2	2.6
CO5	2	2	3	2	2	3	2	3	2	3	2.4
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCR33CC07	Core Course - 7: Accounts Assistant (NSQF based course)	4	4

Course Objectives
To Analyze different types of tax liabilities, evaluate tax compliance documents, and prepare tax challans to execute accurate tax payments.
To learn to Collect and verify income tax declarations from employees, compute net salaries after deductions, and prepare detailed salary statements showing earnings and deductions.
To Examine receipt and payment documents, record financial transactions systematically in the books of accounts, prepare reconciliation statements, and implement effective cash and inventory management practices.
To Prepare provisions under various accounting heads, calculate depreciation, and summarize financial results through simple statements such as the Profit and Loss Account and Balance Sheet.
To Demonstrate effective communication with customers, superiors, and colleagues; maintain a strong service orientation; and ensure customer satisfaction in all professional interactions.

UNIT I: Introduction to Accounts Assistant (12 Hours)

Objective of Accounts Assistant – Duties and Responsibilities of Accounts Assistant – Requirement of Accounts Assistant

UNIT II: Financial Accounting and Reporting (12 Hours)

Discuss Basic Accounting concepts and Accounting Terminologies – Explain Book Keeping – Discuss the Elements of Financial Statement – Explain Bank Reconciliation Statement – Narrate Trail Balance – Describe Trading and Profit and Loss Account – Cash flow and Fund Flow statement – Ratio Analysis – Discuss Balance sheet **and practical on:** Preparation of receipts and payment accounts with the Help of Online Practical Tool – Preparation of Income and expenditure statements with the Help of Online Practical Tool – Preparation of Income Statement – Prepare Balance sheet with the Help of Online Practical Tool – Prepare Cash Flow Statement – Preparation of Equity statement with the Help of Online Practical Tool – Calculation of Ratios

UNIT III: Labor Laws and Payroll Accounting (12 Hours)

Explain Contract Act – Law of Payment of Wages Act and Minimum Wages Act – Law of Employees' State Insurance Act – Discuss Applicability of ESIC – Explain Provident Fund Act – Identify Applicability of EPFO – Discuss Payment of Bonus Act – Describe Payment Gratuity Act – Explain Payroll Accounting **and practical on:** Preparation of Employees Register – Computation of Salary – Computation of Deduction from salary – Registration of ESIC – Registration of EPFO – Online PAN application

UNIT IV: Income under Income Tax act 1961 (12 Hours)

Discuss Overview of Income Tax – Identify the Steps for Computing Total Income – Discuss the Tax Rate – Narrate the Residential Status – Discuss the Heads of Income – Explain the Clubbing of Income – Describe set off losses and carryforward losses – Narrate TDS, TCS and Advance Tax – Over view of Chapter VI A – Discuss the Deductions U/S 80C to 80U – Describe PAN – Explain steps of Income Tax Return – Discuss Assessment Procedure – Narrate Interest and Penalty – Identify the Steps for Income Tax Refund – Explain Presumptive Tax **and Practical on:** Computation of Total Income – Calculation of Tax Liability – Calculations and Computations of Deductions – Online PAN registration for ITR filing – Filing of ITR1, ITR2, ITR3, ITR4, ITR5, ITR6, ITR7

UNIT V: Employability Skills (12 Hours)

Discuss employability skills required for jobs in various industries – Explain ways to explore learning and employability portals – Discuss the significance of legal values, including civic rights and duties, citizenship, responsibility towards society etc. And personal values and ethics such as honesty, integrity, caring and respecting others, etc. – Explain the significance of 21st century skills for employment – Describe the benefits of the continuous learning – Explain how to read and understand routine information, notes, instructions, mails, letters etc. Written in English – List the difference between job and career – Communicate and behave appropriately with all genders and pwd – Discuss how to escalate any issues related to sexual harassment at workplace according to poish act – List common components of salary and

compute income, expenses, taxes, investments etc – Discuss relevant rights and laws and use legal aids to fight against legal exploitation – Identify and list different types of entrepreneurship and enterprises and assess opportunities for potential business through research – Identify and list sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity – Explain how to identify different types of customers – Identify and list apprenticeship opportunities and register for it as per guidelines and requirements **and Practical on:** Demonstrate how to follow environmentally sustainable practices – Role play the 21st century skills such as self-awareness, behaviour skills, time management, critical and adaptive thinking, problem-solving, creative thinking, social and cultural awareness, emotional awareness, learning to learn for continuous learning etc. In personal and professional life – Practice the use basic English for everyday conversation in different contexts, in person and over the telephone – Write short messages, notes, letters, e-mails etc. In English – Prepare a sample career development plan with short- and long-term goals, based on aptitude – Practice following verbal and non-verbal communication etiquette and active listening techniques in various settings – Roleplay how to work collaboratively with others in a team – Roleplay how to escalate any issues related to sexual harassment at workplace according to poish act – Show how to select financial institutions, products and services as per requirement – Practice how to carry out offline and online financial transactions, safely and securely – Operate digital devices and carry out basic internet operations securely and safely – Demonstrate the use of e- mail and social media platforms and virtual collaboration tools to work effectively – Practice the of use basic features of word processor, spreadsheets, and presentations – Develop a sample business plan and a work model, considering the 4ps of marketing product, price, place and promotion – Role play how to respond to customer requests and needs in a professional manner – Show how to follow appropriate hygiene and grooming standards – Create a sample professional curriculum vitae (résumé) – Practice how to search for suitable jobs using reliable offline and online sources such as employment exchange, recruitment agencies, newspapers etc. And job portals, respectively – Show how to apply to identified job openings using offline /online methods as per requirement – Demonstrate how to answer questions politely, with clarity and confidence, during recruitment and selection.

Classroom Aids

Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point – Presentation Laptop with charger, Participant Handbook and Related Standard Operating – Procedures, 2.1 Laptop External Speakers

Tools, Equipment and Other Requirements:

Sample customer portfolio, Customer's FAQ, NFO (New Fund Offering), Sample comparative analysis report, PPE, Basic Stationary, digital devices as per the requirement

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Understand the Objective of Accounts Assistant and Duties and Responsibilities of Accounts Assistant.	K1
CO2	Understanding the techniques of preparing the financial statements	K2
CO3	Apply the knowledge of Labor Laws and Payroll Accounting in business.	K3
CO4	Evaluate the various concepts of Tax Planning, Tax Management, Tax Evasion, carry forward loss and setoff loss, Deduction calculation techniques, computation of total received income, PAN and Registration, calculate Penalty and Refund and various features of Presumptive tax.	K4
CO5	Develop employability skills, Constitutional values, Career development & goal setting, Communication skills, Getting ready for apprenticeship & jobs Essential digital skills, and Entrepreneurship.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25UCR33CC07		Core Course - 7: Accounts Assistant (NSQF based course)							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	2	1	2	1	2.1
CO2	3	2	3	3	2	3	2	2	2	1	2.3
CO3	3	2	3	2	3	3	3	3	3	3	2.6
CO4	3	2	3	2	2	3	3	3	2	1	2.6
CO5	3	2	2	3	3	3	3	3	3	1	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCR33CC08	Core Course - 8: Management Accounting	4	4

Course Objectives
To acquire knowledge and understanding of nature, purpose and scope of managerial information
To Understand the concept of costs with respect to material, labour and overheads including the allocation and apportionment of overheads
To Understand the difference between marginal and absorption costing and other methods of costing
To Learn sampling and forecasting methods and understand the statistical techniques used to analyse data
To Understand the concept of standard cost and budgeting and its importance in planning and control in organisations

UNIT I: The Nature, Source and Purpose of Management Information (12 Hours)

Purpose and role of cost and management accounting - difference between financial accounting and management accounting - managerial process of planning, decision-making and control - difference between data and information - attributes of good information - limitations of management information in aiding decision making - Data sources (machine/sensor, transactional and human/social) - internal and external sources of data - uses and limitations of published information/data - Cost classifications - production and non-production costs - elements of production and non-production costs - valuation of output and inventories - analysis of product/service costs by function - direct and indirect costs - fixed and variable costs, stepped fixed costs and semi variable costs - use of codes in categorising transactions - cost behaviour and graphs - cost objects, cost units and cost centres - responsibility centres (cost, profit, investment and revenue centres) - Presenting management information - written reports - tables, charts and graphs - interpreting management information.

UNIT II: Cost Accounting Techniques (12 Hours)

Accounting for materials - ordering, receiving and issuing materials - monitoring physical and book inventory levels - material inventory account - costs of ordering and holding inventory - optimum reorder level and reorder quantity - Economic Order Quantity (EOQ)-valuation of inventory using LIFO, FIFO and Average methods - Accounting for labour - direct and indirect labour - journal and ledger entries to record labour cost - labour account - Different remuneration methods - labour turnover and causes -labour efficiency, capacity and production volume ratios. Accounting for overheads - direct and indirect expenses-overhead absorption rates and appropriate bases - allocation and apportionment of production overheads-reapportionment of service cost centres - journal and ledger entries for manufacturing overheads - under/over absorption of overheads - Absorption and marginal costing - advantages and disadvantages - effect on inventory valuation - reconciliation of profits or losses between absorption and marginal costing. Cost accounting methods - job and batch costing - process costing - normal and abnormal losses/gains - equivalent units and cost under weighted average and FIFO methods - accounting for common costs - joint products and by-product valuation - process accounts-service/operation costing - Difference between traditional costing techniques and alternate cost accounting principles (no calculations) - activity-based costing (ABC) - target costing - life cycle costing - total quality management (TQM).

UNIT III: Data Analysis and Statistical Techniques (12 Hours)

Sampling techniques - random sampling, systematic sampling, stratified sampling, multistage sampling, cluster sampling and quota sampling - choice of appropriate sampling method in a specific situation. Forecasting techniques - structure of linear functions and equations - use of high low method for splitting total cost - scatter diagram and line of best fit - analysis of cost data using correlation coefficient and coefficient of determination - establishing linear function using regression analysis - Time series analysis - moving average, trend and seasonal variation -advantages and disadvantages of time series analysis - purpose of index numbers - simple and multi-item index numbering - Laspeyre and Paasche indices. Summarising and analysing data -big data and its characteristics (5Vs) - three types of big data - main uses of big data - categorical (nominal and ordinal) and numerical (continuous and discrete) data - descriptive analysis and inferential analysis- Mean, median and mode for ungrouped data - mean for grouped data - measures of dispersion including variance, standard deviation and coefficient of variation - expected values - properties of normal distribution - interpret normal distribution graphs and tables - Role and features of computer spreadsheet system - applications for computer spreadsheet-use of spreadsheets in data analysis and cost and management accounting.

UNIT IV: Budgeting**(12 Hours)**

Nature and purpose of budgeting - planning and control cycle in an organization - budgeting process and stages in budgeting - Budget preparation - importance of principal budget factor - sales budgets - functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) - cash budgets - master budget - 'what if' analysis - scenario planning - fixed and flexible budgets - Capital budgeting and discounted cash flows - distinguish asset and expense items - steps in preparation of capital expenditure budget - simple and compound interest - nominal and effective interest rates - compounding and discounting - difference between accounting profit and cash flow - Relevant cash flows for individual investment decisions - present value in annuity and perpetuity - Calculate and interpret investment viability - net present value (NPV) - internal rate of return (IRR) - discounted and non-discounted payback period - Budgetary control and reporting - variance between flexed budget, fixed budget and actual results - eliminating variances - responsibility accounting - controllable and uncontrollable costs - preparation of control reports - Behavioural aspect of budgeting - motivation and performance management - managerial incentive schemes - participative approach to budgeting - top down and bottom-up approach to budgeting.

UNIT V: Standard Costing and Performance Measurement**(12 Hours)**

Purpose and principles of standard costing - standard cost per unit under marginal and absorption costing. Variance analysis - sales price and volume variance - material total, price and usage variance - labour total, rate and efficiency variance - variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance - Interpretation of variances - factors to consider before investigating variances - possible causes of variance and recommended control action - interrelationships between variances - reconcile actual and standard figures using variances - reconcile budgeted profit with actual profit under absorption and marginal costing. Mission statement and its role in performance measurement - role of strategic, operational and tactical objectives - impact of economic and market conditions - impact of government regulation - Financial performance measures (profitability, liquidity, activity and gearing) - non-financial performance measures balanced scorecard - three Es (economy, efficiency and effectiveness) - performance measure for contract and process costing environments - resource utilisation - return on investment - residual income - Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction - cost reduction methods - value analysis - benchmarking.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Written Test, Peer Group learning etc.

Theory: 20% and Problem 80%

Books for Study:

1. ACCA Study Material, Management Accounting ('MA') (earlier known as 'F2') Kaplan Publishing.

Books for Reference:

1. Jain & Narang (2022), *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi.
2. Khan, M,Y, & Jain P, K, (2021), *Management Accounting (Text Problems and Cases)*, 8th Edition, McGraw Hill Publications
3. Horngren C.T, Sundem G,L. Chatzberg, O.J Burgstahler, Kashiramka S, (2022),
4. *Introduction to Management Accounting*, Pearson Publication
5. Banerjee, (Latest Ed.), *Cost Accounting*, (12th Ed.). Macmillan Publishers, New Delhi.
6. S.N. Maheswari, (Latest Ed.), *Cost Accounting*, S. Chand & Co, New Delhi.

Websites and eLearning Sources:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f2.html>
2. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f2/technical-articles.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the principles of cost and management accounting and to apply the Concepts to management functions and planning.	K1
CO2	Understand the different types of costs and cost accounting techniques/ methods in the Business management of manufacturing & non-manufacturing companies.	K2
CO3	Understand various cost behaviors and use of accounting methods for cost Calculations.	K3
CO4	Understand and apply data analysis and various statistical techniques used to aid in Decision making	K4
CO5	Apply the concepts in planning and decision making and control process.	K5

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours/Week	Credits
3	25UCR33CC08	Core Course - 8: Management Accounting								4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	3	2	2	1	2.4
CO2	3	2	2	2	2	3	3	3	2	1	2.3
CO3	3	3	3	3	2	3	3	2	2	1	2.5
CO4	3	2	3	3	2	3	3	3	2	1	2.5
CO5	3	2	3	3	2	3	3	3	2	1	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCR33CC09	Core Course - 9: Business Analytics	3	3

Course Objectives
To describe the concepts and functions of business analytics.
To explain the sources of data, the classification of data, and the analysis of data.
To apply R language programming skills in business analytics.
To design cells, worksheets, and workbooks with different formatting options.
To develop business analytics models using Excel.

UNIT I: Introduction to Business Analytics (9 Hours)

Business analytics - Meaning - Importance and Challenges - Defining, communicating, delivering and measuring values - Quantifying value of business analytics - Benefits Vs Values. Business analytics model: Graphical model spread sheet model, Algebraic model- overview of business analytics-Types of analytics-Business analytics life-cycle.

UNIT II: Big Data Analytics (9 Hours)

Big Data concepts and characteristics-Data mining and Data warehouse- Visualization/ Data Issues in Organization/sources of data- Importance of data quality - Dealing with missing or incomplete data- Data Classification -introduction to data mining- data mining process- Decision modelling.

UNIT III: Power BI (9 Hours)

Introduction to Power BI - Working with data - Importing from flat files, excel files, other sources - PowerPivot data types - Column operations - Table relationship - PowerPivot data analysis - PivotTable and PivotChart - Slicers - Dashboard Implementation - Dates, hierarchies, and perspectives - Data Analysis Expressions - Introduction to Power Query - Introduction to Power View - Power View visualizations - Power View filtering options - Introduction to Power Map - Preparing geospatial data - Publish from Power BI desktop.

UNIT IV: Formatting of Excel Sheets (9 Hours)

Ribbon - Tabs on the Ribbon-Groups-Use the ribbon- Collapse the ribbon-Workbook- Worksheet -Select, insert, copy, move, rename- Insert and Delete Cells-Format Cells- Cell size and Font - Alignment data types -Wrap Text - Merge options- Cell styles Formatting as table- conditional Formatting -Formulas - Constructing formulas using arithmetic, relational and logical operators- Use of functions-Data formatting and Data Validation - Naming single cell and group of cells-Sort and Filter options

UNIT V: Designing Spreadsheet for Statistical and Business Model (9 Hours)

Statistical and Financial functions -Creation of Charts- What-if analysis: Goal Seek, Data table and Scenario Manager-Pivot table and Pivot charts - Data analysis tool - Building a business model from scratch - data extraction - layout and appearance of the report - inserting formulas and automations - creating a master Pivot Table - Create Scenarios - Visualize Your Data - a complete practical exercise

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Written Test, Case Study Analysis, Peer Group Discussion, Seminar etc.

Books for Study:

1. Powell, B., Deckler, G. (2023). *Mastering Microsoft Power BI: Expert techniques to create interactive insights for effective data analytics and business intelligence*, (2nd Ed.).
2. Sharma, N., Quamara, M., & Shrivastava, G. (2021). *Mastering Exploratory Analysis with R: Statistics and Visualization for Data Science*. Wiley.

Books for Reference:

1. Fairhurst, D.S. (2022). *Using Excel for Business Analytics: A Guide to Financial Modelling Fundamentals*. (2nd Ed.). John Wiley & Sons.
2. Kasper, G.M., & Wagner, B.A. (2023). *Business Analytics: Communicating with Numbers*. McGraw Hill.

3. Carlberg, C. (2021). *Statistical Analysis: Microsoft Excel 2019*. Que Publishing.
4. Stanton, J. (2021). *Introduction to Data Science and Machine Learning with R*. Chapman and Hall/CRC.
5. Winston, W.L. (2014), *Marketing Analytics - Data Driven Techniques with Microsoft Excel*. John Wiley & Sons Singapore Pte. Ltd.

Websites and eLearning Sources:

1. https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf
2. <https://www.tutorialspoint.com/r/index.htm>
3. <https://www.guru99.com/r-tutorial.html>
4. <https://support.microsoft.com/en-gb/excel>
5. <https://www.excel-easy.com>
6. <https://docs.microsoft.com/en-us/power-bi/guided-learning/>
7. Microsoft Power BI Learning Portal: <https://powerbi.microsoft.com/en-us/learning/>
8. Kaggle (Data Science Platform): <https://www.kaggle.com/learn/>
9. Microsoft Excel Training Center: <https://support.microsoft.com/en-us/excel>
10. Data Camp - Business Analytics Courses: https://www.datacamp.com/courses/topic:business_analytics
11. Tableau Public (Data Visualization Resource): <https://public.tableau.com/en-us/s/resources>
12. Google Analytics Academy: <https://analytics.google.com/analytics/academy/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the concepts and functions of Business Analytics	K1
CO2	Explain the sources of data, classification of data and analysis of data	K2
CO3	Apply R language Programming skills in Business Analytics	K3
CO4	Design cells, worksheets and work book with different formatting options	K4
CO5	Develop Business Analytics Models using Excel	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UCR33CC09		Core Course - 9: Business Analytics							3	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	3	2	1	1	2.3
CO2	3	3	3	2	2	3	2	2	2	1	2.3
CO3	3	3	3	3	2	3	2	2	2	1	2.4
CO4	3	3	3	3	2	3	3	2	2	1	2.5
CO5	3	3	3	3	2	3	3	2	2	1	2.5
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCR33AO01A	Allied Optional - 1: Marketing Management	6	4

Course Objectives
To describe the concepts and various elements of marketing.
To recognize the value of the customer in the marketing environment.
To discover different marketing strategies for the modern business world.
To analyse various tools and channels for effective marketing communication.
To assess the global marketplace and develop sustainable marketing strategies.

UNIT I: Marketing and Marketing Process (18 Hours)

Marketing - Definitions, Needs, Wants, Demand, Market offerings, Marketing myopia, Exchange, Market, Customer value and satisfaction - Ancient Indian concepts of value creation -Marketing Concepts - Marketing process - Marketing management - Marketing Mix - Managing Customer relationships & Capturing customer value -Managing the marketing effort and marketing return on investment.

UNIT II: Marketing Environment and Customer Value (18 Hours)

Marketing Environment: Micro & Macro - Managing marketing information: MIS, Marketing Research, CRM, Big Data & Marketing Analytics - Consumer markets: Characteristics Affecting Consumer markets, Consumer Buying Decision Behaviour & the Buyer decision process - Indian Consumer behaviour and traditional practices in the past- Business markets and business buyer behaviour - Consumer value driven marketing strategies: Market segmentation, Targeting, differentiation and positioning.

UNIT III: Product, Services, Brands and Pricing (18 Hours)

Product and Services: Definitions , Levels and Classification, Product and Service decisions: Product/Service Attributes, Branding, Packaging Labelling & Logos, Ancient Indian trade practices Product support services- New product planning & development - Product mix - Product life cycle strategies - Services Marketing : Nature & Characteristics of service , Marketing Strategies for Service firms - Branding Strategy :Brand Equity and Brand Value, Building Strong Brands- Traditional Indian brands - Pricing - Major Pricing Strategies - Internal and external considerations affecting pricing decisions.

UNIT IV: Marketing Channel and Marketing Communication (18 Hours)

Marketing channel: Nature, importance and types; Indian traditional channels: Mandis, Melas Channel behaviour, Levels, conflict & Multichannel distribution. Retailing & Wholesaling: Types, Indian Retail Practices: Decisions, Trends & Developments - Marketing Communication (Promotion) mix: Advertising, Personal Selling, Sales promotion, Public Relations, Direct marketing - Communication process - steps in developing effective marketing communication - setting the total promotion budget and mix.

UNIT V: Global Market Environment and Sustainable Marketing (18 Hours)

Extended marketing mix - Process, People, Physical Evidence. Competitive analysis and strategies - Ethical Marketing practices in India- Global market environment: Elements, Sustainable Marketing: Consumerism and environmentalism, sustainable marketing principles social responsibility and marketing ethics - Recent Trends in marketing. Digital Marketing- scope-significance-types-limitations.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Peer Group Discussion, Mini Group Project etc.

Books for Study:

1. Philip, K., Gary, A., Prafulla, A., & Ehsan ul, H. (2023). *Principles of Marketing*. (17th Ed.). Pearson.

Books for Reference:

1. Shainesh, G., Kotler, P., & Keller, K.L., Chernev, K., Sheth, J.N. (2022). *Marketing Management*, (16th Ed.).
2. Kotler P, Keller K.L, Chernev A, Sheth J, N. Shainesh G, (2022), *Marketing Management*, Pearson Publication
3. Gupta, C.B., Rajan, N. (2018). *Marketing Management*, Sultan Chand & Sons, New Delhi.

4. Stanton, W.J., Etzel, M.J., & Walker, B.J. (Latest Ed.), *Fundamentals of Marketing*. Publisher: McGraw Hill.

Websites and eLearning Sources:

1. https://www.academia.edu/6188754/Marketing_3_0_Philip_Kotler
2. <https://www.searchenginejournal.com/digital-marketing-trends/478799/>
3. <https://www.researchgate.net>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the concepts and various elements of marketing.	K1
CO2	Recognize the value of customers in the marketing environment.	K2
CO3	Discover different marketing strategies for the modern business world.	K3
CO4	Analyse various tools and channels for effective marketing Communication	K4
CO5	Assess the global marketplace and develop sustainable marketing.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UCR33AO01A		Allied Optional - 1: Marketing Management							6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	3	3	3	2	2	2.5
CO2	3	3	3	2	1	3	3	3	2	2	2.5
CO3	3	3	3	3	1	3	3	3	2	2	2.6
CO4	3	3	3	3	1	3	3	3	2	2	2.6
CO5	3	3	3	2	1	3	3	3	2	2	2.5
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UCR33AO01B	Allied Optional - 1: Customer Relationship Management	6	4

Course Objectives
To describe the concepts and significance of customers in business and marketing contexts.
To demonstrate a comprehensive understanding of Customer Relationship Management (CRM) concepts and realize the importance of sales force automation.
To exhibit advanced knowledge and skills in strategic CRM planning, as well as the operation and management of call centers.
To analyse and synthesize advanced concepts in customer satisfaction and service quality, enhancing overall customer experiences and organizational success.
To evaluate the effectiveness and implications of CRM strategies and technologies.

UNIT I: Introduction to Customers (18 Hours)

Customer - Meaning, Definition, Characteristics, Kinds - Concepts and Context of relationship Management - Evolution - Transactional Vs Relationship Approach - Customer Information Database - Customer Profile Analysis - Customer perception, Expectations analysis - Customer behaviour in relationship perspectives; individual and group customer's - Customer life time value - Selection of Profitable customer segments.

UNIT II: CRM and Sales Force Automations (18 Hours)

CRM - Meaning, Definition, Significance, Features, Elements, Process - CRM technology - Component, Customer life style, Customer interaction - Sales Force Automations (SFA) Definition and need of SFA, barriers to successful SFA, Functionality, Technological aspect of SFA, Data synchronization - Flexibility and performance, Reporting tools.

UNIT III: CRM Planning and Implementation (18 Hours)

Strategic CRM planning process - Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call Centres - Types of Call Centre - Meaning, Customer interaction, the Functionality, Technological implementation - ACD, IVR, CTI, Web enabling call center, automated intelligent call routing, logging & monitoring. - Role of CRM Managers. Enterprise Marketing Automation (EMA) - Components, marketing campaign, campaign planning and management, business analytic tools, response management.

UNIT IV: Customer Satisfaction and Service Quality (18 Hours)

Customer Satisfaction - Meaning, Definition, Importance, Components - Customer Satisfaction models
Customer Satisfaction Practices - Service quality: Meaning, Definition, Types, Dimensions - Gaps - Measurement Scales. CRM & Employees - Customer Linkage - Factors effecting Employees' Customers oriented behaviours - Service failures - Service recovery management - Customer recall management - Customer experience management.

UNIT V: Trends in CRM (18 Hours)

CRM as a strategic marketing tool - CRM significance to the stakeholders - ECRM- Features of ECRM, Difference between CRM and ECRM- E- CRM Solutions - Data Warehousing - Data mining for CRM CRM software packages- AI, Voice and Conversational User Interface, IoT. Environmental social and governance - An overview.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Group Discussion, Peer Group Work, Case study discussion

Book for Study:

1. Peelen, (2022), *Customer Relationship Management*, Pearson Education
2. Pearce M, (2021), *Customer Relationship Management: How to develop and execute a CRM strategy*, Business Expert Publishers
3. Kumar, V., & Reinartz, W. (2018). *Customer Relationship Management: Concept, Strategy, and Tools*.

Books for Reference:

1. Shainesh, G., Jagdish, N., Sheth. (2017). *Customer Relationships Management Strategic Perspective*. Macmillan.
2. Buttle, F. (2019). *Customer Relationship Management: Concepts & Tools*, Elsevier.
3. Mohamed, H.P., & Sahadevan, A. (2009). *Customer Relation Management*, Vikas Publishing.
4. Anderson, K., & Kerr, C. (Latest edition) *Customer Relationship Management*. McGraw Hill Education.

Websites and eLearning Sources:

1. https://www.academia.edu/24363554/Customer_relationship_management
2. <https://dmi.gov.in/>
3. www.academia.edu

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the concepts and significance of customers in business and marketing contexts.	K1
CO2	Demonstrate a comprehensive understanding of Customer Relationship Management (CRM) concepts and realize the importance of sales force automation.	K2
CO3	Exhibit advanced knowledge and skills in strategic CRM planning and the operation and management of call centers.	K3
CO4	Analyse and synthesize advanced concepts in customer satisfaction and service quality enhancing overall customer experiences and organizational success.	K4
CO5	Evaluate the effectiveness and implications of CRM strategies and technologies.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
3	25UCR33AO01B		Allied Optional - 1: Customer Relationship Management						6	4	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	3	3	3	3	1	2.5
CO2	3	3	3	2	1	3	3	3	2	2	2.5
CO3	3	3	2	2	1	3	3	3	3	2	2.5
CO4	3	3	3	3	1	3	3	2	3	2	2.6
CO5	3	3	3	3	1	3	3	3	2	2	2.6
Mean Overall Score										2.6 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHE34VE03A	Value Education - 3: Social Ethics - 1	2	1

Course Objectives
To gain a comprehensive understanding of the principles advocated in social ethics.
To examine the different types of political systems in a thorough manner.
To comprehend the role and obligations of the educated youth.
To evaluate the conduct of the elected representatives in a detailed manner.
To thoughtfully analyze the various forms of cyber-crime.

UNIT I: Introduction to Social Ethics

(6 Hours)

Social ethics, social ethics and social responsibility, social ethics play an important role on the areas, religion influences social changes and vice versa, secularism. Social ethics and corporate dynamics, forms of social ethics.

UNIT II: The Economic and Political System of Today

(6 Hours)

Planned economy and communism - market economy and capitalism- socialism - mixed economy -the emerging market economy - political system- totalitarian system- oligarchic system.

UNIT III: Integrity in Public Life National Integration

(6 Hours)

What is Integrity, Public Life, Integrity and Public Life, Integrity in a Democratic State, India as Democratic State, Behavior of a elected representative of India, Noticeable degradation acts of elected Representatives, Suggestions to stem this rot, Types of integrity, Transparency can be a guarantee for integrity.

UNIT IV: Cyber Crime

(6 Hours)

Business Ethics, Business ethics permeates the whole organization, measuring business ethics, The Vital factors highlighting the importance of business ethics, Cyber-crime, Strategies in committing Cyber Crimes, Factors aiding Cyber Crime, computer Hacking, Cyber Bullying, Telecommunications piracy, Counter Measures to Cyber Crime, Ethical Hacking.

UNIT V: Social Integration

(6 Hours)

Global challenges, the future is with the Educational Youth, Cost of the Sacrifice, Crusaders against corruption, Responsibility of the Educated Youth, Positive Global Scenario, right to Education, Eradicating gender inequality, Sustainable Human Development, Social Integration, Elimination Crime, Integration with Global Market

Teaching Methodology	Lecture, PPT, Power point
Assessment Methods	Online Test, Group Discussions

Books for Study:

1. Department of Human Excellence. (2021). *Formation of Youth*, St Joseph's College (Autonomous), Tiruchirappalli.

Books for Reference:

1. Arora, R.K. (2014). *Ethics, Integrity and Values*. Public Service Paperback.
2. Cunningham, D. (2004). *There's something happening here: The new left, the Klan, and FBI counterintelligence*. Berkeley: University of California Press.
3. Mali, P. (2017). *Cyber law & Cyber Crimes simplified*. Cyber Info Media Paperback.
4. Richardson, M. (2019). *Cyber Crime: Law and Practice Hardcover - Import*.

Websites and eLearning Sources:

1. <https://cybercrime.gov.in/>
2. <https://open.lib.umn.edu/sociology/chapter/14-2-types-of-political-systems/>
3. <https://www.esv.org/resources/esv-global-study-bible/social-ethics/>
4. https://en.wikipedia.org/wiki/Political_system

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Know the responsibility of the educated youth.	K1
CO2	Understand the values prescribed under social ethics.	K2
CO3	Apply their minds critically to the various types of cyber-crime.	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UHE34VE03A		Value Education - 3: Social Ethics - 1							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	2	3	3	2.7
CO2	3	2	2	2	3	2	2	3	2	2	2.3
CO3	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25UHE34VE03B	Value Education - 3: Religious Doctrine - 1	2	1

Course Objectives				
To impart knowledge to students about Salvation History				
To familiarize students with the life and mission of Jesus Christ				
To help Students understand the Holy Spirit				
To empower students on Gospel Values				
To equip the students about Mother Mary				

UNIT I (6 Hours)

God of salvation

UNIT II (6 Hours)

Life & Mission of Jesus Christ

UNIT III (6 Hours)

The Holy Spirit

UNIT IV (6 Hours)

Gospel Values

UNIT V (6 Hours)

Mary, the mother of God

Teaching Methodology	Power point, Assignment and Group discussion
Assessment Methods	Online Test, Group Discussions

Books for Study:

1. Department of Human Excellence. (2022). *Fullness of Life*. St. Joseph's College, Tiruchirappalli.

Books for Reference:

1. (1994). *Compendium: Catechism of the Catholic Church*. Bengaluru: Theological Publications in India.
2. Holy Bible (NRSV).

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Understand the Salvation History	K1
CO2	Grasp to the life and purpose of Jesus Christ	K2
CO3	Live out the teachings of the Gospel	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25UHE34VE03B		Value Education - 3: Religious Doctrine - 1							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	2	3	3	2.7
CO2	3	2	2	2	3	3	3	3	2	2	2.5
CO3	2	2	3	3	2	2	3	3	3	3	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25USS34SE01	Skill Enhancement Course - 1: Soft Skills	2	1

Course Objectives
To help students understand, practice, and improve their communication skills
To enable students with effective presentation skills
To help students attend interviews confidently and participate effectively in group discussions
To make students realise their potential and excel on personal as well as professional grounds
To develop the thinking skills of students for better performance in competitive exams, interviews and group discussions

UNIT I: Communication Skills

(6 Hours)

Basics of Communication: Importance of Good Communication Skills, Types of Communication Skills, Verbal Communication, Non-verbal Communication, Tips for Improving Nonverbal Communication, Communication Styles, Barriers to Communication, Ways to Improve Communication Skills, Practicum
Professional Grooming: How to Create the Impact for that First Impression, Presentation Skills, Developing Handouts, Developing Notes, Adding Visual and Audio Effects, Practicum

UNIT II: Resume Writing & Interview Skills

(6 Hours)

Resume Writing: The Purpose of a Resume, Finding a Job & Making a Career, Length of Resume, Order of Resume, Tailoring the Resume, What your Resume should include, Some Tips for Listing a Bachelor's degree on Your Resume, What NOT to put on your Resume, Formatting Resume, Difference between Resume, Biodata and Curriculum Vitae, Preparation of a Resume
Interview Skills: Meaning of Interview, Types of Interviews, how to get ready for the big day? Appropriate Attire, Etiquette, Mastering the Art of Meet and Greet, Resume – Points to Remember, Practicum
Group Discussion: Why is GD Essential? Factors that influence GD, Outcome of GD, Tips for participation in a GD, Useful phrases for GD, Success Tips in GD, Practicum

UNIT III: Personal Effectiveness

(6 Hours)

Self-Discovery: Characteristics of Personality, Kinds of Self, Who am I? Personality Inventory Table
Goal Setting: Why do Goal Setting? Goal Setting Process, Smart Goals

UNIT IV: Numerical Ability

(6 Hours)

Average, Simple Interest, Compound Interest, Profit and Loss, Area, Volume and Surface Area

UNIT V: Test of Reasoning

(6 Hours)

Verbal Reasoning: Series Completion, Analogy. *Non-Verbal Reasoning*

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Group Discussion, Peer Group Work, Case study discussion

Books for Study:

1. Balaiah, J., & Joy, J. L. (2024). *Straight from the Traits: Securing Soft Skills*, (Revised 3rd Ed.). St. Joseph's College, Tiruchirappalli.

Books for Reference:

1. Aggarwal, R.S. (2010). *A Modern Approach to Verbal and Non-Verbal Reasoning*, S. Chand.
2. Balaiah, J. & Joy, J. L. (2018). *Winners in the Making: A primer on soft skills*. St. Joseph's College, Tiruchirappalli.
3. Covey S. R. (2004). *The 7 Habits of Highly Effective People: Restoring the Character Ethic* (Rev. ed.). Free Press.
4. Egan, G. (1994). *The Skilled Helper* (5th Ed.). Pacific Grove, Brooks/Cole.
5. Khera, S. (2014). *You Can Win*. Macmillan Books.
6. Martin, Y. (2005). *Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting*, (5th Ed.). Adams Media.

7. Sankaran, K., & Kumar, M. (2010). *Group Discussion and Public Speaking*, (5th Ed.). M.I. Publishers.
8. Trishna. (2012). *How to do well in GDs & Interviews*, (3rd Ed.). Pearson Education.

CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Understand, Practice and improve their communication skills	K1
CO2	Enhance their presentation skills effectively.	K2
CO3	Analyse problems directed at testing their cognitive abilities	K3
CO4	Present the best of themselves as job seekers and communicate effectively in all contexts	K4
CO5	Assess themselves, set goals, and manage conflicts that are expected of a good leader	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
3	25USS34SE01		Skill Enhancement Course - 1: Soft Skills							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	2	2	3	2	3	2.5
CO2	2	3	3	2	3	3	2	3	2	2	2.5
CO3	2	2	3	3	2	3	3	3	2	2	2.5
CO4	3	2	3	3	2	3	3	3	2	3	2.5
CO5	2	3	3	3	3	3	3	2	3	3	2.5
Mean Overall Score											2.5

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UTA41GL04C	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)	4	3

கற்றலின் நோக்கங்கள் (Course Objectives)

இலக்கியங்களில் காணலாகும் வணிகச் செய்திகளை அறிதல்
பண்டைய தமிழர்களின் வணிக மேலாண்மையைத் தெரிந்துகொள்ளல்
பழந்தமிழரின் பண்பாட்டுச் செழுமையை உணர்தல்
நிகழ்கால வணிக நிகழ்வுகளைத் திறனாய்வுநோக்கில் ஆராய்தல்
வணிகக் கடிதங்கள், கட்டுரைகள் ஆகியன எழுதும் திறன் பெறுதல்

அலகு-1 : இலக்கியமும் வணிகமும்

(12 மணி நேரம்)

பட்டினப்பாலை: சேவடிச் செறிகுறங்கின் (146 - 158)- செல் கதிர் நுழையாச்செழுநகர் (183 - 193) - வான் முகந்தநீர் மலை (126 - 141) - மாஅ காவிரி மணம் கூட்டும் (116 - 125) - நெடுநுகத்துப் பகல் போல (206 - 218)

பண்டமாற்று: நள்ளிருள் விடியல் புள்ளெழப் -(பெரும்பாணாற்றுப்படை 155-163), நெய் விலைக் காட்டிப் பசும்பொன் 164 - 166)- கானுறை வாழ்க்கைக் கதநாய் (புறநானூறு 33: 1 - 8) - முள் எயிற்றுப் பாண்மகள் (ஐங்குறுநூறு 47-49) - கதழ்கோல் உமணர்- (அகநானூறு 140:5-8)

உரைநடைக்கட்டுரை: சங்ககால மக்களின் உற்பத்தியும், வணிகமும்

பயன்முறைக் கற்றல்: வணிக மடல்கள் வரைதல் (பதவிக்கு விண்ணப்பித்தல், புகார்க் கடிதம், வங்கி மடல்கள், கணக்கு தொடங்க விண்ணப்பித்தல், ஆணையுருக்கள்)

அலகு-2 : சங்க கால மக்களின் வாழ்வியல்

(12 மணி நேரம்)

அவரோ வாரார், முல்லையும் பூத்தன (குறுந்தொகை - 221) - முள்ளெயிற்றுப்பாண்மகள் (ஐங்குறுநூறு- புலவிப்பத்து (47)- கான் உறைவாழ்க்கை (புறநானூறு 33-1-7) சிறுகுழை துயல்வரும் காதில், பணைத்தோள் (பெரும்பாணாற்றுப்படை, (161-168) - தேனெய்யொடு கிழங்கு மாறியோர் (பொருநராற்றுப்படை, (214 - 221)

போக்குவரத்துச் சாதனங்கள்: கொடுநுகம் நுழைந்த கணைக்கால் அத்தரி, (அகநானூறு 120:10-11, 350:6-7) - கழிச்சேறு ஆடிய கணைக்கால் அத்தரி (நற்றிணை 278: 7-9) - விளரி பரந்த கன்னெடு மருங்கின் (அகநானூறு 89:9-14)- அணங்குடை முந்நீர் பரந்த செருவின் (அகநானூறு 207:1-6)-சரிகை நுழைந்த சுற்றுவிங்கு செறிவுடை (பெரும்பாணாற்றுப்படை 73 - 82)

உரைநடைக்கட்டுரை: திருக்குறளில் வணிக மேலாண்மை

பயன்முறைக் கற்றல்: வணிகப் பதிவேடுகள் பராமரிப்பு - வணிகவியல் கலைச்சொல்லாக்கம்

அலகு-3 : தமிழர் வணிக மேலாண்மை

(12 மணி நேரம்)

சிலப்பதிகாரம்: மதுரைக்காண்டம் - ஊர்காண் காதை (முழுவதும்) - திருக்குறள் (2 அதிகாரங்கள்) வினைத்திட்டம், பொருள் செயல்வகை.

உரைநடைக்கட்டுரை: பண்டைய தமிழர்களின் பிறநாட்டு வணிகத் தொடர்பும், துறைமுகங்களும்

பயன்முறைக் கற்றல்: வணிகக்கட்டுரை எழுதுதல் - வணிகக் கட்டுரைகளை மொழிபெயர்த்தல்

அலகு-4 : தமிழர் துறைமுகங்கள்

(12 மணி நேரம்)

ஓங்குநிலை யொட்டகம் துயில் (சிறுபாணாற்றுப்படை 154 - 155)- : புரவியொடு வடவளம் தரும் (பெரும்பாணாற்றுப்படை 320-323), வானம் ஊன்றிய மதலைபோல , (346-3350)- உலகுகிளர்ந்தன்ன உருகெழுவங்கம் (அகநானூறு 255:1-6) - யவனர் நன்கலம் தந்ததண் கமழ்தேறல் , (புறநானூறு 255:1-6) , மீப்பாய் களையாது மிசைப்பரந்தோண்டாது (30)

புதினம் - உப்பு வயல், ஸ்ரீதர கணேசன்

உரைநடைக்கட்டுரை: காப்பியங்களில் வணிக மேலாண்மை

பயன்முறைக் கற்றல்: வணிக நிறுவன அறிக்கைகள் தயாரித்தல், வலைப்பூ உருவாக்கல்

அலகு-5 : பழங்காலத் துறைமுகப் பட்டினங்கள்

(12 மணி நேரம்)

நீரின் வந்த நிமிர் பரிப்புரவி (பட்டினப்பாலை 185)- கொண்டலோடு குருஉத் திரை (அகநானூறு 10:8-13)- அகலங்காடி யசை நிழற் (நற்றிணை 258:7-10) - வான் இயைந்த இகுமுந்நீர்ப் (மதுரைக்காஞ்சி 75-88), முழங்கு கடல் தந்த விளங்குகதிர் முத்தம் -(76-73)

உரைநடைக்கட்டுரை: பன்முகநோக்கில் உலகமயமாக்கல்

பயன்முறைக் கற்றல்: வணிக நிகழ்வைத் திறனாய்வு செய்தல்

கற்பித்தல் முறை (Teaching methodology)	விரிவுரை (Lecture), காணொளிக் காட்சி (Videos), விளக்கக் காட்சி (PPT presentation)
மதிப்பீட்டு முறைகள் (Assessment methods)	இயங்கலைத்தேர்வு (Online Test), ஒப்படைவு (Assignment), வினாடி வினா (Quiz), கருத்துரை (Seminar)

பாடநூல்கள்:

1. வணிகத்தமிழ் (2025), தமிழாய்வுத்துறை, தூயவளனார் கல்லூரி
2. ஸ்ரீதர கணேசன், (2016), உப்பு வயல், நியூ செஞ்சுரி பக் ஹவுஸ்

பார்வை நூல்கள்:

1. கிருஷ்ணன். எஸ் (மொ. பெ), (2015), பழந்தமிழர் வணிகர்கள், கிழக்குப்பதிப்பகம்.
2. கணியன் பாலன், (2016), பழந்தமிழர் சமுதாயமும் வரலாறும், எதிர் வெளியீடு
3. நரசய்யா. (2005), கடல் வழி வணிக வரலாறு, பழனியப்பா பிரதர்ஸ்
4. வேங்கடசாமி. மயிலை சீனி., (2011), பழங்காலத் தமிழர் வாணிகம், நியூ செஞ்சுரி பக் ஹவுஸ்

Websites and eLearning Sources

- <https://www.sjctni.edu/Department/>
- <https://www.successcds.net/learn-english/writing-skills/business-letter-format.html>
- <https://ta.wikipedia.org/>
- <https://www.hindutamil.in/news/business/>
- <https://ta.wikisource.org>

Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	இப்பாடத்தின் நிறைவில் மாணவர்கள்	
CO-1	பண்டைத் தமிழர்களிடம் மேலோங்கியிருந்த வணிகவியல் சிந்தனைகளை அறிந்து கொள்வர்	K1
CO-2	வணிகத்தின் அவசியத்தையும், இன்றியமையாமையையும் உணர்வர்	K2
CO-3	வணிகமடல்கள், பொது அமைப்பு மற்றும் படிவங்கள், பதிவேடுகளை உருவாக்குதல், பராமரித்தல் ஆகியவற்றைக் கற்றுக்கொள்வர்	K3
CO-4	தமிழருக்கும் பிற நாட்டாருக்குமான வணிகப் பயன்பாட்டினை அறிவர்	K4
CO-5	நிகழ்கால வணிக நிகழ்வுகளைத் திறனாய்வு செய்யும் திறன் பெறுவர்	K5

Relationship Matrix

Semester	Course Code	Title of the Course									Hours	Credits
4	25UTA41GL04C	General Tamil – 4: வணிகத்தமிழ் (Business Tamil)									4	3
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	2	2	1	3	3	2	3	3	2.4	
CO-2	2	2	3	3	2	2	3	3	2	2	2.4	
CO-3	2	3	1	3	1	3	3	3	1	2	2.2	
CO-4	3	2	2	2	1	3	2	3	2	3	2.3	
CO-5	2	2	2	2	2	2	3	2	2	2	2.1	
Mean Overall Score											2.28	(High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UFR41GL04	Language French – 4	4	3

Course Objectives
Express preferences and opinions with precision using quantity expressions, and pronouns to convey satisfaction or dissatisfaction.
Describe Health Conditions and provide medical advice using appropriate grammatical structures to engage in meaningful discussions
Communicate Effectively in Social and Professional Settings by expressing desires and requests and using polite expressions
Exchange Travel Information and construct well-structured narratives to recount journeys
Enhance communication through structured language with contextually appropriate statements across various topics

UNIT – I (12 Hours)

1. Titre - En cuisine
2. Lexique – les aliments, la restauration, les goûts et les sensations
3. Grammaire – les quantités et le pronom ‘en’, la restriction ‘ne...que’, l’obligation
4. Production orale- communiquer au restaurant
5. Production écrite - exprimer sa satisfaction et son insatisfaction

UNIT – II (12 Hours)

6. Titre - A votre sante
7. Lexique – les corps et la sante, la médecine et les urgences
8. Grammaire – les pronoms COD et COI, le superlatif, les pronoms interrogatifs
9. Production orale- parler des problèmes de santé
10. Production écrite - Donner un conseil pour une condition médicale

UNIT – III (12 Hours)

11. Titre - Dans les médias
12. Lexique – les médias audios et les réseaux sociaux
13. Grammaire – la cause et la conséquence, le subjonctif, la place des pronoms
14. Production orale- exprimer son intérêt et sa préférence
15. Production écrite - faire une critique positive et négative

UNIT – IV (12 Hours)

16. Titre - Consommer responsable
17. Lexique – la consommation, les catégories de produits, le travail manuel
18. Grammaire – le conditionnel présent – formation et emploi, le gérondif
19. Production orale- demander et proposer un service
20. Production écrite - exprimer un souhait ou un désir

UNIT – V (12 Hours)

1. Titre - Envies d’ailleurs
2. Lexique – le voyage, l’hébergement, le séjour, le tourisme
3. Grammaire – le passé composé et l’imparfait dans le récit, les pronoms démonstratifs
4. Production orale- demander des renseignements sur un voyage
5. Production écrite - parler d’une visite touristique
6. Indian knowledge system - Writing travel narratives based on ancient Indian pilgrimage sites and comparing with French monuments. Using French quantity expressions and pronouns to describe Ayurvedic food portions and dietary balance and offering Ayurvedic-based medical advice. (5%)

Teaching Methodology	L'approche communicative (Communicative Language Teaching -CLT), Genre-Based Approach, Experimental learning, Flipped Classroom Approach
Assessment Methods	<p><i>Role-Play:</i> Restaurant Experience: waiter and customer ordering food and expressing opinions on the meal. (Rubric – graded on usage of expressions related to food and grammatical accuracy)</p> <p><i>Written assessment:</i> Write a short critique of a social media platform, movie, or advertisement. (Rubric – assessed on ability to express opinions and logical argumentation)</p> <p><i>Travel Blog or Postcard Writing:</i> Write a blog post or postcard describing a recent travel experience, using descriptive language (Rubric – assessed on structured narrative writing in a travel context and usage of past tenses)</p> <p><i>Group Debate:</i> Media & Society: Debate the impact of social media on education. (Rubric – graded on critical thinking, Argument clarity and participation)</p>

Books for Study:

1. Fafa, C., Gajdosova, F., Horquin, A., Pasquet, A., Perrard, M., Petitmengin, V., Sperandio, C., Dodin, M., & Veldeman-Abry, J. (2022). *Édito A2: Méthode de français* (2nd ed.). Didier FLE, Hatier. (p.83 – p.152)

Books for Reference:

1. Dauda, P., Giachino, L., & Baracco, C. (2016). *Génération A2*. Didier.
2. Girardet, J., & Pecheur, J. (2017). *Écho A2* (2nd ed.). CLE International

Websites and eLearning Sources:

1. <https://cuisine-facile.com/>
2. <https://www.france.fr/en/>
3. <https://www.sncf-connect.com/>
4. <https://www.routard.com/>
5. <https://sante.lefigaro.fr/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Apply vocabulary related to food by using quantity expressions and pronoun to communicate satisfaction or dissatisfaction in oral and written contexts.	K1
CO2	Identify and describe health conditions, construct superlative forms, and formulate medical advice using appropriate grammatical structures.	K2
CO3	Express opinions, preferences, and critiques about various media platforms, apply cause-and-consequence structures	K3
CO4	Utilize vocabulary related to consumption, express desires and requests effectively in professional and social interactions.	K4
CO5	Request and provide travel-related information and describe tourist experiences using demonstrative pronouns and structured narratives.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
4	25UFR41GL04		Language French – 4						4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	1	2	2	1	3	2	1	2	2	1.8
CO2	2	2	2	3	1	2	2	2	2	2	2.0
CO3	2	3	2	3	3	2	2	3	1	1	2.2
CO4	3	3	3	2	3	3	1	2	2	2	2.4
CO5	3	2	2	3	2	2	2	1	1	2	2.0
Mean Overall Score											2.08 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UHI41GL04	Language Hindi - 4	4	3

Course Objectives
To strengthen the language competence among the students
To equip students with cinematic perspective by comparative studies of Hindi literature
To enable the students to develop their effective communicative skills in Hindi
To strengthen the language competence among the students
To incept research-oriented aspirations among students

UNIT I (12 Hours)

1. Prathyay
2. Char Bhai
3. Adhunik Kaal - Introduction
4. Adhunik Kal – Namakarn

UNIT II (12 Hours)

5. Chitra Varnan(Advanced)
6. Paryayvachy Shabdh
7. Bathcheeth - Hotel mein
8. Adhunik Kal - Samajik Paristhithiyam

UNIT III (12 Hours)

9. Upasarg
10. Thulsi ke Dhoe
11. Apathit Gadyansh
12. Adhunik Kal – Sahithyakar

UNIT IV (12 Hours)

13. Review- Book/Film
14. Paryavaran Pradookshan
15. Adhunik Kal - Main Divisions
16. Anuvad

UNIT V (12 Hours)

17. Kaal
18. Patra-Patrikao mein Prakashit Gadyansho ka Patan (Advanced)
19. Sapnom Kee Home Delivery (Novel)
20. Adhunik Kal - Visheshathayem

Teaching Methodology	Debate Participation, Videos, PPT, Quiz, Project Work
Assessment Methods	Quiz, Snap Test, Group Discussion

Books for Study:

1. Dr. Sadananth Bosalae. (2022). *kavya sarang*. Rajkamal Prakashan.
2. Kamathaprasad Gupth, M. (2021). *Hindi Vyakaran*. Anand Prakashan.
3. Dr. Sanjeev Kumar Jain. (2022). *Anuwad: Siddhant Evam Vyavhar*. Kailash Pustak Sadan.

Books for Reference:

1. Rajeswar Prasad Chaturvedi. (2021). *Hindi vyakaran*. Upakar Prakashan.
2. Ramdev. (2021). *Vyakaran Pradeep*. Hindi Bhavan.
3. Krishnakumar Gosamy. (2023). *Anuvad vigyan ki Bhumika*. Rajkamal Prakashan.
4. Acharya Ramchandra Shukla. (2021). *Hindi Sahitya Ka Itihas*, Prabhat Prakashan.
5. Mamta Kaliya. (2022). *Sapno Ki Home Delivery*. Lokbharti Prakashan.

Websites and eLearning Sources:

1. <https://youtu.be/xmr-DaQ3LhA>
2. <https://mycoaching.in/adhunik-kaal>
3. <https://m.sahityakunj.net/entries/view/bhartiya-sahitya-mein-anuvad-kee-bhoomika>
4. <https://mycoaching.in/upsarg-in-hindi>
5. <https://kalingaliteraryfestival.com/speakers/mamta-kalia/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of the course, the student will acquire the listed skills.	
CO1	List out the social conditions prevailed in Modern Period which are depicted in Hindi Literature.	K1
CO2	Discuss the dialects of Hindi language.	K2
CO3	Illustrate the works of some eminent Hindi Writers related to society.	K3
CO4	Evaluate the film & Literary works in Hindi.	K4
CO5	Analyze the human values expressed in life and literature of Hindi Novelist “Mamatha Kaliya”.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course					Hours / week		Credits	
4	25UHI41GL04		Language Hindi – 4					4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	3	2	3	2	3	1	2.4
CO2	3	2	3	3	2	3	2	3	1	2	2.4
CO3	3	2	2	3	2	2	1	3	2	3	2.3
CO4	3	2	3	1	3	3	2	3	3	2	2.5
CO5	3	2	2	3	3	2	3	2	3	3	2.6
Mean Overall Score											2.44 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25USA41GL04	Language Sanskrit - 4	4	3

Course Objectives
To give an exposure to Sanskrit drama in general
To showcase the structure of pre-kalidasa plays in Sanskrit
To coach students in Sanskrit morphology
To acquaint students with the structures of Sanskrit syntax
To impart communicative skills in Sanskrit by training in the functional aspects of the language

UNIT I (12 Hours)

Sanskrit Vyavahara sahasri vakiya Prayogaha

UNIT II (12 Hours)

Lot Lakaarah, Prayaogh Kartari Vaakyaani

UNIT III (12 Hours)

Naatakasya Itihaasah Vivaranam, Thuva and Tum Suffixs

UNIT IV (12 Hours)

Karnabhaaram, Naatakasya Visistyam

UNIT V (12 Hours)

Sanskrit Racanani Vubhavoga

Teaching Methodology	Videos, PPT, Blackboard, Demonstration, Exercises
Assessment Methods	Seminar, Quiz, Group Discussion.

Books for Study:

1. Karnabhavam & Literature Language
2. Dhaatu Manjari
3. Sanskrit Vyavahara Sahasri (A Collection of One Thousand Sentences), Sanskrit Bharati, Delhi, 2021

Books for Reference:

1. R. S. Vadhyar & Sons, Book – sellers and publishers, Kalpathu, Palghat – 678003, Kerala, south India, History of Sanskrit Literature 2021
2. Kulapathy, K. M Saral Sanskrit Balabodh, Bharathita vidya bhavan, Munshimarg Mumbai – 400 007 2020
3. Sanskrit Bharathi, Aksharam 8 th cross, 2nd phase Giri nagar Bangalore Vadatu sanskritam – Samaskara Binduhu 2021

Websites and eLearning Sources:

1. https://sanskritdocuments.org/doc_z_misc_major_works/daily.pdf
2. <https://www.learnsanskrit.org/guide/verbs-1/karmani-and-bhave-prayoga/>
3. <https://ia902903.us.archive.org/7/items/in.ernet.dli.2015.102820/2015.102820.The-Sanskrit-Drama-In-Its-Origin-Development-Theory-And-Practice.pdf>
4. https://archive.org/details/oafI_karna-bharam-karnas-burden-of-bhasa-with-dr.-sudhakar-malaviya-gokuldas-sanskrit
5. <https://sanskritwisdom.com/composition/essays/sanskrit-language/>

Course Outcomes		
CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Understand human behaviors by studying dramas	K1
CO2	Remember and identifying Mahabharata characters and events	K2
CO3	Apply the morals learnt in day-to-day life	K3
CO4	Appreciate ancient Sanskrit dramas	K4
CO5	Create new conversational sentences and to Improve self-character (Personality Development)	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25USA41GL04		Language Sanskrit - 4							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	2	3	3	3	3	3	2	2.4
CO2	2	2	3	3	2	3	2	3	3	2	2.5
CO3	3	3	2	3	2	1	1	3	3	3	2.4
CO4	2	2	3	2	3	3	3	3	2	3	2.6
CO5	2	3	3	3	2	1	3	3	3	2	2.5
Mean Overall Score											2.48 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UEN42GE04C	General English – 4: English for Management Studies – 2	5	3

Course Objectives				
To help students enhance communication skills for business economics analysis.				
To facilitate effective cross-cultural and global business communication among students.				
To improve students' persuasive communication and decision-making skills in business contexts.				
To introduce business communication to students for technological advancements.				
To equip students with the skills to write formal documents professionally.				

UNIT I: Business Economics (15 Hours)

- Themes:**
1. Microeconomics vs. Macroeconomics in Business
 2. Demand and Supply Analysis
 3. Market Structures and Competition
 4. Cost-Production and Profit Maximization
 5. Monopolies and Oligopolies: Implications for Business

Skill-Focus: *Listening attentively and providing appropriate feedback, Telephonic greeting, Persuading colleagues/clients, Communicating findings or progress to stakeholders*

UNIT II: Globalization and Its Impact on Business (15 Hours)

- Themes:**
6. Globalization: Trends and Emerging Markets
 7. The Role of Multinational Corporations in Globalization
 8. Globalization and Market Expansion Strategies
 9. Global Labor Markets: Outsourcing and Offshoring
 10. Globalization and the Rise of E-Commerce

Skill-Focus: *Listening for intent, Making predictions, Communicating professionally and empathetically with customers, Reviewing and revising text to correct errors, Writing in active voice*

UNIT III: Corporate Social Responsibility (15 Hours)

- Themes:**
11. Corporate Social Responsibility (CSR) in the Age of Social Media
 12. Philanthropy and Social Impact
 13. CSR and Stakeholder Engagement
 14. Global CSR Practices: Differences Across Cultures and Regions
 15. The Role of CSR in Crisis Management and Reputation Recovery

Skill-Focus: *Recognizing supporting details, Selecting appropriate words for the context, Crafting social media posts, Handling difficult conversations with stakeholders*

UNIT IV: Technology and Business (15 Hours)

- Themes:**
16. The Impact of Artificial Intelligence on Business Operations
 17. Digital Transformation and Its Role in Business Growth
 18. Cybersecurity Challenges in the Digital Age
 19. The Future of E-Commerce and Digital Business Models
 20. Technology-Driven Innovation in Product Development

Skill-Focus: *Highlighting key information, Writing executive summaries of data insights, Offering brief recaps of key points, Using narratives to make complex ideas more relatable and memorable*

UNIT V: Sustainability and Green Business (15 Hours)

- Themes:**
21. The Role of Sustainable Practices in Business Strategy
 22. Green Business Models: Integrating Sustainability into Profitability
 23. Corporate Environmental Responsibility: Best Practices
 24. Circular Economy: Redefining Waste and Resource Use in Business
 25. The Future of Sustainable Innovation in Business Practices

Skill-Focus: *Instructional writing, Questioning to gather more information or gain deeper understanding, Tailoring language, Tone and style, Evaluating and comparing best practices from different companies, Describing and explaining green business practices*

Teaching Methodology	Lectures, Case Studies, Discussions, Reading Tasks, Writing Exercises, Workshops, Role-Playing, Group Projects, Debates, Storytelling Sessions
Assessment Methods	Seminars, Reports, Exhibits

Book for Study:

- Joy, J.L. (in progress). *English for management studies - I*. St. Joseph's College.

Books for Reference:

- Chaffey, D. (2019). *Digital business and e-commerce management* (7th ed.). Pearson.
- Guffey, M. E., & Loewy, D. (2016). *Business communication: Process and product* (9th ed.). Cengage
- Nunan, D. (2003). *Practical English language teaching: Listening* (1st ed.). McGraw-Hill.
- Scott, S. (2010). *The art of customer service: A guide to achieving excellent customer service*. McGraw-Hill.
- Vester, M. (2021). *Writing for business: Communication strategies for success* (4th ed.). Routledge.

Websites and eLearning Sources:

- Environmental economics: Principles, practices, and FAQs
- https://www.youtube.com/watch?v=0njo-_b6yHw
- Market-based approaches to environmental policy
<https://www.youtube.com/watch?v=3dBgmgsS6RA>
- <https://www.udemy.com/course/business-communication-for-technical-professionals>
- Green Business: The Path to Zero Carbon Capitalism | Nyleve Henry | TEDxCrenshaw
<https://www.youtube.com/watch?v=FM6DXMWuNQ8>
- A Disruptive New Model for Corporate Sustainability and ESG | Georgia Elliott-Smith
<https://www.youtube.com/watch?v=HyDteUfammQ>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	List techniques and strategies for effective communication in business settings.	K1
CO2	Describe the impact of cultural differences on communication and business practices in a global context.	K2
CO3	Utilize digital communication tools and platforms to deliver business insights and data in a professional manner.	K3
CO4	Analyze business sustainability practices and present findings in a clear, structured report format.	K4
CO5	Critically assess the quality of business writing in sustainability and innovation reports, considering clarity, structure, and impact.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours		Credits
4	25UEN42GE04C		General English – 4: English for Management Studies – 2						5		3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	3	2	3	3	2	3	2	2.6
CO2	3	3	2	3	3	2	3	2	3	2	2.6
CO3	3	2	2	3	3	3	2	2	3	3	2.6
CO4	3	2	3	2	2	2	3	2	3	2	2.4
CO5	2	2	3	2	2	3	2	3	2	3	2.4
Mean Overall Score											2.52 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR43CC10	Core Course - 10: Financial Management	4	4

Course Objectives
To discuss the role and purpose of the financial management function and assess and discuss the impact of the economic environment on financial management
To deliberate and use various working capital management techniques and perform effective investment appraisal, adjusting it for risk and certainty and recommend specific investment decisions
To analyze the different sources of finance, capital structure theories, financing needs and cost of capital and the parameters that impact the choice of finance chosen by the business.
To apply business valuation models to value business and explain the concepts of behavioral finance
To demonstrate understanding of risks and approaches to managing the risk effectively in the context of interest rate and foreign exchange risk.

UNIT I: Financial Management Function and its Environment (12 Hours)

The nature and purpose of financial management - relationship between financial management and management accounting- Financial objectives and relationship with corporate strategy and objectives - shareholder wealth maximization - profit maximization - earnings per share growth -Stakeholders and impact on corporate objectives - conflict between different objectives - agency theory - measuring corporate objectives - ratio analysis - corporate governance regulations - Financial and other objectives in not-for-profit organisations - value for money audits - three Es for not-for-profit-Organisation -The economic environment for business - macroeconomic policy targets - role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets - competition policy - government assistance for business - green policies - corporate governance-The nature and role of financial markets and institutions market - role of financial intermediaries - variety of security in terms of risk and return - impact of fintech-The nature and role of money markets - the role of banks and other financial institutions in the operation of the money markets - interest-bearing instruments - discount instruments - derivative products.

UNIT II: Working Capital Management and Investment Appraisal (12 Hours)

The nature, elements and importance of working capital - cash operating cycle - accounts payables and receivables management techniques - liquidity and activity ratios - Economic Order Quantity - Just In Time-preparing cash flow forecasts- trade credit - bulk discounts- early settlement discounts - managing foreign accounts payables - - centralized treasury management - Baumol model and the Miller-Orr model - investing short term - Determining working capital needs and funding strategies - calculate the level of working capital - working capital cycle working capital funding strategies - distinction between permanent and fluctuating current assets - matching principle - relative costs and benefits of aggressive, conservative and matching funding policies - management attitudes to risk - Investment appraisal techniques - relevant cash flows - payback period - discounted payback period - accounting rate of return - Net Present Value - Internal Rate of Return - allowing for inflation and taxation -- superiority of Discounted Cashflow methods over non-Discounted Cashflow methods - risk and uncertainty- sensitivity analysis to investment projects-probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal - simulation - adjusted payback - risk-adjusted discount rates - Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before- and after- tax costs of debt - asset replacement decisions - investment decisions under single-period capital rationing - Profitability Index- Net Present Value - reasons for capital rationing

UNIT III: Business Finance (12 Hours)

Sources of, and raising, business finance -short-term sources of finance - overdraft - short- term loan - trade credit - lease finance - long-term sources of finance - equity finance - debt finance - lease finance - venture capital - methods of raising equity finance - rights issue - placing - public offer - stock exchange listing - Islamic finance - concept of riba - Murabaha - Ijara - Mudaraba - Sukuk - Musharaka .- internal sources of finance - retained earnings - increasing working capital efficiency - relationship between dividend policy and the financing decision - alternatives to cash dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends-Estimating cost of capital - dividend growth model - systematic and unsystematic risks - capital asset pricing model - estimating cost of debt - estimating Weighted Average Cost of Capital using book value and market value weightings-Sources of finance and their relative costs - risk-return relationship - creditor hierarchy - problems high levels of gearing - impact of sources of finance on financial position - gearing ratio analysis - cash flow forecasting - lease or buy - relationship between cost of

capital and value of company - project specific cost of capital - Capital Asset Pricing Model and cost of capital - Capital structure theories - traditional view - Modigliani and Miller capital structure theories - pecking order theory - Finance for small and medium sized businesses - business angel financing - government assistance - supply chain financing - crowdfunding & peer-to-peer funding.

UNIT IV: Business Valuation

(12 Hours)

Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets - limitations of information - Models for valuation of shares - asset-based valuation models- net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income- based valuation models - Price / Earnings ratio method - earnings yield method - cash flow- based valuation models - dividend valuation model - the dividend growth model - discounted cash flow basis - The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares - Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares- weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation - behavioural finance

UNIT V: Risk Management

(12 Hours)

The nature and types of risk and approaches to risk management - foreign exchange risk - translation risk - transaction risk - economic risk - interest rate risk - gap exposure - basis risk- Causes of exchange rate differences and interest rate fluctuations - balance of payments - purchasing power parity theory - interest rate parity theory - four-way equivalence - forecast exchange rates - purchasing power parity - interest rate parity - structure of interest rates and yield curves - expectations theory - liquidity preference theory - market segmentation - Hedging techniques for foreign currency risk - currency of invoice - netting and matching - leading and lagging - forward exchange contracts - money market hedging - asset and liability management - foreign currency derivatives used to hedge foreign currency risk - Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements - interest rate swaps - collars.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQS, Written Test, Open Book Test, Case Study Analysis, Peer Group Work etc

Theory: 40% and Problem 60%

Books for Study:

1. ACCA Study Material, *Financial Management* ('FM') (earlier known as 'F9') Kaplan Publishing

Books for Reference:

1. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
2. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson
3. Financial Management (2018), Khan & Jain, Tata McGraw-Hill Education.
4. Pandey, I. M. (2021), *Financial Management, 12th Edition*, Pearson Publications
5. Kishore, R, M. & Arora P. S, (2023), *Financial Management*, Taxmann Publishers

Websites and eLearning Source:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9.html>
2. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles.html>
3. <https://www.opentuition.com/acca/fm/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Familiarize the role and purpose of the financial management function within a Business and understand economic conditions under which the decisions are made	K1
CO2	Discuss, evaluate and apply various working capital management techniques and equip the skills to use various investment appraisal techniques to select a project adjusting for risk and uncertainty and understand specific investment decisions	K2
CO3	Understand the various sources of business finance, including dividend policy and how much finance can be raised from within the business and understand cost of capital and other factors that influence the choice of the type of capital raised by the business.	K3
CO4	Examine principles underlying the valuation of business and financial assets, Including the impact of cost of capital on the value of business	K4
CO5	Introduce different risks in business and to comprehend main types of forex and Interest rate risks evaluate main techniques used to manage risks in business	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCR43CC10		Core Course - 10: Financial Management							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	3	3	3	2	2	2	2.5
CO2	3	2	3	3	2	3	3	3	2	1	2.5
CO3	3	2	3	2	2	3	3	3	3	2	2.6
CO4	3	2	3	2	3	3	3	3	2	1	2.5
CO5	3	2	2	3	2	3	3	3	3	2	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR43CC11	Core Course - 11: Direct Taxation	4	4

Course Objectives
To outline the fundamentals of the Income Tax Act, 1961, and recent amendments.
To describe the elements of taxable income from salary and tax liability.
To assess taxable income from different types of house properties.
To calculate taxable income from business and profession and tax liability.
To develop models for taxable income from capital gains and taxable income from other sources.

UNIT I: Fundamentals of Income Tax (12 Hours)

Definitions of Previous Year, Assessment Year, Persons, Assesse, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- New and Old Tax Regime-Residential status and Incidence of Tax- Income Exempt under sec.10.

UNIT II: Taxable Income from Salary and House Properties (12 Hours)

Meaning, forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals - Computation of Taxable salary and tax liability.

UNIT III: Taxable Income from House Properties (12 Hours)

Taxable Income From house properties - Meaning of GAV and NAV - Types of House Property - Deductions- Computation of Income from House Property and tax liability.

UNIT IV: Taxable Income from Business and Profession (12 Hours)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act-Computation of Income from Business or profession and tax liability. Introduction to Minimum Alternate Tax (MAT).

UNIT V: Capital Gains and Income from other Sources (12 Hours)

Definition of Capital Gain, Exceptions-Capital Gains exempt from Income Tax-Meaning of Transfer-Cost of Acquisitions and Cost Improvement-Meaning of Long Term and Short-Term Capital Gain-Computation of Capital Gain and tax liability-Grossing up of Interest - Computation of Income from other Sources and tax liability - IT TDS - Introduction to returns and forms.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Written Test, Case Study analysis, Peer Group Work etc.

Theory: 20% and Problems: 80%

Books for Study:

1. Singhanian, V.K. *Direct taxes law & practice*, Taxmann Publications Pvt. Ltd.
2. Singhanian, V.K. *Students Guide to Income Tax & GST*, Taxmann Publications Pvt. Ltd.

Books for Reference:

1. Prasad, B. *Income Tax Law and Practice*, Wishwa Prakashan.
2. Hariharan, *Income Tax Law and Practice*, Mcgraw - Hill, Management.
3. Reddy, T.S., & Prasad, Y.H., & Reddy. *Income Tax Law, and Practice*, Margham Publications.

Websites and eLearning Sources:

1. https://www.icai.org/post.html?post_id=14466
2. https://www.icai.org/post.html?post_id=17843
3. <https://www.incometax.gov.in/iec/foportal/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Outline the fundamentals of Income Tax Act, 1961 and recent amendments.	K1
CO2	Describe The Elements Taxable income from salary and tax liability.	K2
CO3	Assess taxable income from different types of house properties	K3
CO4	Calculate taxable income from business profession and tax liability.	K4
CO5	Develop models for taxable income from capital gains and taxable income from the other sources	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCR43CC11		Core Course - 11: Direct Taxation							4	4
Course Outcomes	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	3	2	2	2.5
CO2	2	2	3	3	2	2	3	3	2	2	2.4
CO3	2	3	3	3	2	2	2	3	3	2	2.5
CO4	2	2	3	2	2	2	3	3	3	2	2.4
CO5	2	3	3	3	2	3	2	2	2	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR43CC12	Core Course - 12: Fundamentals of Marketing Analytics	3	3

Course Objectives
To describe the role and relevance of various types of marketing analytics.
To identify statistical tools for developing analytical models in marketing.
To interpret a database to determine the attitude and preferences of consumers.
To develop marketing and advertising mix models.
To evaluate marketing strategies and models through social media analytics.

UNIT I: Introduction to Marketing Analytics

(9 Hours)

Introduction to Marketing and Marketing Analytics - Comprehensive data typology and strategic data utilization-Business analytics landscape- Overview of using data and types of Data - Week Summary- Decision making paradigms- Business analytics - Descriptive - Predictive and Prescriptive Analytics- Emerging trends in Marketing Intelligence.

UNIT II: Statistics for Analytics

(9 Hours)

Use of data in decision making - Identifying Statistical techniques, Population vs Sample, Variables/data - Different Visualization Techniques for data - Descriptive Measures Used (Central Tendency/Variability) - Distribution, Normal Distribution: it's Significance - Exploring relation between variables.

UNIT III: Brand and Customer Analytics

(9 Hours)

Brand Positioning-Brand Image Trafficking -Image Profiling -Perceptual Mapping-Customer analytics: What customer wants? Why customer wants - Conjoint analysis -Customer life time value -Customer churn and customer lifecycle analytics-propensity analytics- Analytics for customer segmentation and targeting - Recommender system: Principles and methods- market basket analysis: Types and algorithms- RFM analysis for customer segmentation Cross sell and Upsell models- Point-of-Sale Data - How To arrive at the right pricing approach - Managing Pricing to meet top line & bottom-line goals-Pricing plans

UNIT IV: Marketing Mix Analytics

(9 Hours)

Marketing mix modelling - Basic and emerging variables - Types of marketing mix models: Above the line marketing - below the line marketing- through the line marketing - regression models. Advertising mix modelling Advertising analytics: Attribution, Optimisation and allocation- Above-the-line and below-the-line marketing analytics -Benefits of advertising analytics- Tools for advertising analytics- Advanced advertising allocation techniques-An Introduction to Performance measurement methodologies.

UNIT V: Marketing and Social Media Analytics

(9 Hours)

Social media analytics-Text mining and Sentiment Web analytics - online traffic analytics - conversion analytics-click analytics-Google analytics -Audience analytics -Performance analytics -Competitive analytics-influencer analytics - Sentiment analytics - Customer service digital intelligence -online social intelligence: Extracting signal from Noise, Mobile Marketing analytics

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Group Discussion, Mini Project, Peer Group Work, Case Study Analysis

Books for Study:

1. Palmatier, R. W., Petersen, J.A, Germann, F. (2022). *Marketing Analytics-Based on First Principles*, Bloomsbury Academic India
2. Hair, J.F., Harrison, D.E., Ajjan, H., Adhikari, A. (2024). *Essentials of Marketing Analytics*, McGraw Hill.
3. Grigsby, M. (2018). *Marketing Analytics- A Practical Guide to Improving consumer Insights Using Data Techniques*, Kogan Page.

Books for Reference:

1. Winston, W. (2019). *Microsoft Excel 2019 Data analysis and business modeling*. Microsoft Press.

2. Ren, K. (2016). *Learning R Programming: Language, tools and Practical Techniques*, PACKT Publishing Ltd.
3. Hemann, C., & Burbary, K. *Digital Marketing Analytics: Making Sense of Consumer data in a digital world*, Que Publications.
4. Bonacchi, M., & Perego, P. (2019). *Customer Accounting: Creating Value with Customer Analytics*, Springer.

Websites and eLearning Sources:

1. <https://www.wordstream.com/marketing-analytics>
2. <https://www.marketingevolution.com/marketing-essentials/marketing-analytics>
3. <https://www.demandjump.com/blog/what-are-marketing-analytics-tools>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the role and relevance of various types of marketing analytics.	K1
CO2	Identify statistical tools for developing analytical models in Marketing	K2
CO3	Interpret data base to determine the attitude and preferences of Consumers	K3
CO4	Develop Marketing and Advertising mix models	K4
CO5	Evaluate the marketing strategies and models through social media analytics	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
4	25UCR43CC12		Core Course - 12: Fundamentals of Marketing Analytics						3	3	
Course Outcomes	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	3	2	3	2.5
CO2	2	2	3	2	3	2	3	3	3	2	2.5
CO3	2	3	2	2	2	3	3	2	3	3	2.5
CO4	2	2	3	2	3	2	3	2	2	3	2.4
CO5	2	2	2	3	2	2	3	3	2	3	2.4
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR43AO02A	Allied Optional - 2: Research Methodology	6	4

Course Objectives
To define various concepts and terms associated with scientific business research.
To identify the research problem and formulate a suitable research design and hypothesis.
To apply suitable methods for sample selection, measurement, and scaling.
To analyze and interpret the data using appropriate statistical techniques.
To develop a research report based on the interpreted data.

UNIT I: Introduction (18 Hours)

Concept and Meaning of research - Objectives of research – Features- Reasons for doing research - Benefits, Importance and significance of research - Types of research - Research methods within Indian Knowledge System- Research approaches - Research methods Versus methodologies - Research process - Criteria of a good research - Qualities of a good researcher - Opportunities and challenges for researchers from Indian perspective - researches from Indian perspective- scope of research in business and management.

UNIT II: Research Problem, Literature Review, Design and Hypothesis (18 Hours)

Research Problem - Meaning- Selecting the research problem - Necessity of defining the research problem - Techniques involved in defining a research problem - Review of Literature: Concepts & Theories - Review of previous research findings - Research Design -Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs -Hypothesis- Definition and objectives - Types of hypotheses - Framing of hypotheses - Type I and II Errors in Hypothesis Testing.

UNIT III: Sampling and Scaling Techniques (18 Hours)

Population of the study -Census and sample surveys - Sample size- Criteria for determining sample size- Sampling-Types of sampling - Principles and characteristics of Sampling -Criteria for selecting sampling-factors influencing inference of data from sample. Measurement and Scaling Techniques - Measurement in Research -Measurement Scales -Sources of Error in Measurement -Tests of Sound Measurement - Technique of Developing Measurement Tools - Scaling -Meaning of Scaling -Scale Classification Bases- Important Scaling Techniques -Scale Construction Techniques

UNIT IV: Data Collection and Analysis (18 Hours)

Source of data- Primary source and secondary source-Qualitative and Quantitative data collection in research- Collection of primary data -Observation method - Interview method - Questionnaire method -Data through Schedules -Difference between Questionnaire and Interview Schedule - Questionnaire construction in google form and other methods of data collection -Collection of secondary data. Data Processing - Coding-Editing - Data validation - Tabulation - Types of Tables Analysis and presentation - Graphical representation of data: Appropriate usage of Bar Chart, Pie Chart, Histogram, Leaf and Stem, candle stick, Box Plots (Use of MS excel) – Application of statistics in research - Testing of hypothesis - Statistical treatment - Descriptive, Z test, T-test, X2 - test, ANOVA, Correlation and Regression- Qualitative data analysis- Textual analysis in Indian Text, Scriptures and Philosophical works- Vedas, Upanishads and Puranas.

UNIT V: Interpretation and Reporting (18 Hours)

Interpretation & Report writing - Meaning of interpretation - Need for interpretation techniques of interpretation - Precaution in interpretation - Significance of report writing -Different steps in writing report - Layout of the research report - Types of reports -Mechanics of writing a research report - Precautions while writing research reports-Plagiarism-types - Checking and code of ethics - Use of Artificial intelligence in academic writing and research and ethical practices in research - Recent trends in Business and Marketing Research.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Mini Project, Case Study Analysis, Peer Group Discussion

Theory: 80% and Problem: 20%

Book for Study:

1. Kothari, C.R., & Garg, G. (2023). *Research Methodology Methods and Techniques*, (5th Ed.). New Age International, New Delhi.

- Kumar R, (2024), *Research Methodology: A Step by Step Guide for Beginners*, 4th Edition, Sage Publications

Books for Reference:

- Ranganatham, M., & Krishnaswamy, O.R. (2023). *Methodology of Research in Social Sciences*, Himalaya Publishing House, Mumbai.
- Thakur, D. *Research Methodology in Social Sciences*, Deep & Deep.
- Jain, G.P. *Research Methodology*, Mangal Deep.
- Shraddha, B. (2014). *Research Methodology*, Himalaya publication house Pvt. Ltd.
- Wilkinson., & Bhandarkar. *Methodology and Techniques of Social Research*, Himalaya Publishing House.

Websites and eLearning Sources:

- www.academia.edu
- https://onlinecourses.swayam2.ac.in/cec20_hs17/preview
- https://onlinecourses.nptel.ac.in/noc23_ge36/preview

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Define Various concepts & terms associated with scientific business research	K1
CO2	Identify the Research Problem and Formulate suitable research design and hypothesis.	K2
CO3	Apply Suitable Methods for sample selection, measurement and scaling	K3
CO4	Analyse and interpret the data using appropriate statistical techniques.	K4
CO5	Develop a Research Report based on the Interpreted data	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCR43AO02A		Allied Optional - 2: Research Methodology							6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	3	3	2	2	2	2.5
CO2	3	3	3	2	3	2	3	2	3	2	2.6
CO3	3	3	3	2	1	3	3	3	3	2	2.6
CO4	3	3	3	2	2	3	3	3	2	2	2.6
CO5	3	3	2	2	2	3	3	2	2	2	2.4
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR43AO02B	Allied Optional - 2: Business Management	6	4

Course Objectives
To describe the basic concepts, process and theories of Management.
To explain the concepts and process and theories of Management.
To identify the process of organizing and suitable structure of organization.
To analyze and apply the concept of direction, coordination and motivation.
To provide leadership and controlling skills in the efficient management of business.

Unit I: Introduction to business management (18 Hours)

Introduction: Concept – nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo classical systems; Contingency approaches- Lean Management concepts

Unit II: Planning (18 Hours)

Planning: Meaning – Importance-process – Types- Planning premises- Production Planning- Financial Planning- Forecasting-Process- Types Decision making – meaning and process- Management by objectives; corporate planning- Planning and Decision making in Chanakya- Silapathikaram-other tamil literature.

Unit III: Organizing (18 Hours)

Organizing: Meaning - nature - process- significance - Authority and responsibility relationships - Centralization and decentralization- Departmentation - Organization structure – forms and contingency factors - Matrix organisation – Concept of 5s - Coordination.

Unit IV: Direction, Co-ordination and Motivation (18 Hours)

Direction and Co-ordination – Direction: Concept, Features, Importance, Limitations; Elements of Direction: Elements of Directing – Supervision, Motivation, Leadership, Communication; Business Ethical principles in Thirukural – Co-ordination: Concept, Features, Importance, Limitations; Types- Internal and External; Co-ordination the Essence of Management - Motivation: Motivating and leading people at work: Motivation – meaning; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and nonfinancial incentives.

Unit V: Leadership and Control (18 Hours)

Leadership and Control: Leadership – meaning and leadership styles; Servant leadership- Leadership and Management practices- Mahabharata- Ramayana. Leadership theories (Including continuum theory); Likert's System management. Communication – nature - process - networks, and barriers-effective communication. Control- Concept and process effective control system - Techniques of control – TQM, SixSigma, Responsibility Accounting, Kaizen, Pareto Chart, Fish-bone diagram etc.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Mini Project, Case Study Analysis, Peer Group Discussion

Books for Study:

1. Drucker Peter F, (2014), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi
2. Ahmed J, (2021), *Business Management and Leadership Strategies-How to lead and succeed in a competitive market*. Notion Press
3. Vasishth, N. & Vasishth, V (2022). *Principles of Management*., Taxmann Publication

Books for Reference:

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Drucker Peter F, (2014), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Describe the basic concepts, process and theories of Management	K1
CO–2	Explain the concepts and process of Planning and Decision Making	K2
CO–3	Identify process of organising and suitable structure of organisation	K3
CO–4	Analyse and apply the concept of direction, coordination and motivation	K4
CO–5	Prove leadership and controlling skills in the efficient management of business	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
4	25UCR43AO02B		Allied Optional - 2: Business Management							6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	3	2	2	1	2.4
CO2	3	3	3	2	2	3	2	3	2	1	2.4
CO3	3	3	3	2	2	3	3	3	2	1	2.5
CO4	3	3	3	3	2	3	3	2	2	1	2.5
CO5	3	3	3	2	2	3	3	2	2	1	2.4
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours / Week	Credits
4	25UHE44VE04A	Value Education - 4: Social Ethics - 2	2	1

Course Objectives
To understand the significance of natural resources and strive to coexist harmoniously with nature.
To implement strategies for disaster management within the community.
To evaluate the significance and distinctions between science and religion.
To recognize the importance of maintaining a healthy lifestyle.
To utilize counseling techniques to address and resolve individuals' issues.

UNIT I: Harmony with Nature

(6 Hours)

What is environment, why should we think of harmony, longing for human well-being, Principles to conserve environmental resources, causes of disharmony, the fruits of harmony with nature, Forest resources, Water resources, Mineral resources, Food resources, Fruits of disharmony, Economic values and growth, Environmental Ethics, Guidelines to live in harmony with nature, Towards life-centered system for better quality of life. Harmony with animal kingdom.

UNIT II: Issues Dealing with Science and Religion

(6 Hours)

What is Science, Science and Religion, Social Relevance of Science and Technology, Science and technology for social justice, Difference caused by Science and Technology, Need for indigenous technology, Science, Technology and Innovation Policy of India.

UNIT III: Public Health

(6 Hours)

Health related issues, Health Care in India vs Developed Countries, Health and Heredity, Public Health - The Indian Scenario, Objectives of public health in India, Public Health System in India, Failure on the public health front, Role of the central government, Hospitals Services in India, Health and Abortion, Health and Drug Addiction, Drug abuse.

UNIT IV: Disaster Management

(6 Hours)

Disaster Management, Types of disaster, plans of disaster management, Technology to manage natural disasters and catastrophes, Disaster Management, Rehabilitation and Reconstruction, Human-induced disaster, First Aid, The importance of First-aid, Disaster Declaration and Response.

UNIT V: Counseling for Adolescents

(6 Hours)

High Risk Behaviours, Developmental Changes in Adolescents, Key Issues of the Adolescents, need for Counseling, Nature of Counseling, Counseling Goals, does helping help? The Good and the Bad news. Importance of Career Guidance Counseling.

Teaching Methodology	Power point, Assignment and Group discussion
Assessment Methods	Online Test, Group Discussions, Seminar, Assignment

Books for Study:

1. Department of Human Excellence. (2021). *Formation of Youth*, St Joseph's College (Autonomous), Tiruchirappalli.

Books for Reference:

1. Albert, D., & Steinberg, L. *Judgment and decision making in adolescence*: Journal of Research on
2. Adolescence, page no: 211-224 (2011).
3. Larry, R. C. (2000). *Disaster Management and Preparedness*, Lewis Publications.
4. Hurlock, E.B. (2001). *Developmental Psychology: A: Life-Span Approach*. (5th Ed.). Tata McGraw-Hill.
5. Sangha., & Kamaljit. (2015). *Ways to Live in Harmony with Nature: Living Sustainably and*
6. *Working with Passion*. Australia, Woods lane Pty Limited.

Websites and eLearning Sources:

1. https://en.wikipedia.org/wiki/Disaster_management_in_India
2. <https://ndma.gov.in/>
3. <https://talkitover.in/services/child-adolescent-counselling/>
4. <https://www.nipccd.nic.in/schemes/adolescent-guidance-centre-19#gsc.tab=0>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Know the value of natural recourses and to live in a harmony with nature.	K1
CO2	Apply the plans of disaster management in the society.	K2
CO3	Analyse the importance and differences of science and religion.	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25UHE44VE04A		Value Education - 4: Social Ethics - 2							2	1
Course Outcome	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	2	3	3	2.8
CO2	3	2	2	3	3	2	3	3	2	2	2.5
CO3	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UHE44VE04B	Value Education - 4: Religious Doctrine - 2	2	1

Course Objectives	
To explore the rich historical background of the Catholic Church	
To explore and comprehend the Sacraments practiced by the Catholic Church	
To incorporate Christian Prayer into daily routines	
To reflect on personal growth through the lens of Sacraments and Christian Prayer	
To promote unity by embracing universal values from various religions	

UNIT I : The Catholic Church (6 Hours)

UNIT II : Sacraments of Initiation (6 Hours)

UNIT III : Sacraments of Healing & at the Service of Community (6 Hours)

UNIT IV : The Christian Prayer (6 Hours)

UNIT V : Harmony of Religions (6 Hours)

Teaching Methodology	Power point, assignment, and Group discussion
Assessment Methods	Seminars, Group Discussion, Online Tests, Assignments

Books for Study:

1. Department of Human Excellence (2022). Fullness of Life, St Joseph's College (Autonomous), Tiruchirappalli.

Books for Reference:

1. (1994). *Compendium: Catechism of the Catholic Church*. Bengaluru: Theological Publications in India. Holy Bible (NRSV).

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	Understand the history of the Catholic Church	K1
CO2	Examine and grasp the Sacraments of the Catholic Church	K2
CO3	Apply the Christian Prayer to their everyday life	K3

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25UHE44VE04B		Value Education - 4: Religious Doctrine - 2							2	1
Course Outcome	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	2	3	3	2.7
CO2	3	2	2	2	3	3	3	3	2	2	2.5
CO3	2	2	3	3	2	2	3	3	3	3	2.6
Mean Overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR44SE02	Skill Enhancement Course – 2: Quantitative Aptitude	2	1

Course Objectives
To help the students recall all the basic principles in all the topics
To equip the students with the short cuts and other techniques of dealing with Quantitative problems.
To prepare the students to face aptitude tests in placement and other situations with confidence.
To help the students to calculate and analyse the relations between simple and compound interest over different periods
To analyse and interpret the data given in a tabulated and graphical format

UNIT I: Averages (6 Hours)

Number systems- Prime numbers- HCF and LCM- Divisibility; Progression – Arithmetic, Geometric and Harmonic progressions.

UNIT II: Percentage (6 Hours)

Percentages- converting fractions to percentages - Converting percentages into fractions and simple problems based on percentages. Profit and Loss - Relationship between Cost price - selling price Profit - Loss and marked price, Inclusive and Exclusive, Time value of Money.

UNIT III: Time, Work and Distance (6 Hours)

Time and work- simple problems including pipes and cisterns- Time, Speed and distance- Problems on trains - Problems on Boats and streams- Permutations and combinations- Probability.

UNIT IV: Simple and Compound Interest (6 Hours)

Simple and compound interest - The relation and difference between them over different periods- Depreciation-Annuity- Blood relations-clocks-calendars- directions sense test- Venn diagrams- Linear and circular arrangements.

UNIT V: Data Interpretation (6 Hours)

Data interpretation: understanding data given in a tabulated format-bar diagrams, pie charts and Line graphs and interpreting the same according to requirements.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Quiz, Group Discussion, Peer Group Work, Snap Test

Books for Study:

1. Aggarwal, R.S. Quantitative Aptitude for Competitive Examinations, (17th Ed.). S. Chand of Company Private Ltd. (**Latest Ed.**)

Books for Reference:

1. Sharma, A. How to Prepare for Quantitative Aptitude for CAT, (10th Ed.).
2. Verma, S.K. Quantitative Aptitude Quantum CAT

Website and eLearning Source:

1. https://prepinsta.com/complete-aptitude-preparation/?utm_source=home+page&utm_medium=navigation

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Recall fundamental principles across various topics	K1
CO2	Identify shortcuts and techniques for skillfully resolving quantitative problems.	K2
CO3	Apply acquired skills confidently when tackling aptitude tests in placement and Various scenarios.	K3
CO4	Apply skills and techniques to analyse the relations and differences between simple and compound interest over different periods	K4
CO5	Analyse and interpret the data given in a tabulated and graphical format	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25UCR44SE02		Skill Enhancement Course – 2: Quantitative Aptitude							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	2	2	2	2.4
CO2	2	3	2	3	2	2	3	3	2	2	2.4
CO3	2	3	3	2	2	2	3	3	3	2	2.5
CO4	2	3	3	2	2	3	3	2	3	2	2.5
CO5	2	3	2	3	2	2	3	3	3	2	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25UCR44SL03	Self Learning: Excel for Finance	-	2

Course Objectives
To Understand the fundamental features and functions of Excel.
To Apply models to various areas of finance, including investments.
To Emphasize corporate finance and derivatives concepts.
To Identify the risk that can be incorporated into the model to improve decision-making.
To Learn about the benefits of financial modelling with VBA.

UNIT I: Introduction to Excel Finance

Introduction to modelling - introduction to excel - math functions - statistical functions - understanding advanced features of excel database functions in excel - understanding finance functions present in excel - creating dynamic models. Goal Seek - Scenario manager - other sensitivity analysis features - building models in finance using simulation - Using the “Group and Outline” tool - scenario-based pivot tables - securities functions.

UNIT II: Financial Management using Excel

Preparing common size statements directly from trial balance - forecasting financial statements – analyzing financial statements by using spreadsheet model - excel in project appraisal - determining project viability. Risk analysis in project appraisal - simulation in project appraisal - excel in valuation-determination of value drivers - discontinued cash flow valuation - risk analysis in valuation.

UNIT III: Creating Portfolio using Excel

Determining efficient portfolio - creating dynamic portfolios - portfolio insurance - fixed income portfolio management using excel - excel in derivatives black and schools model in excel - Greeks in excel – real options valuation - building a mega model - Price versus Yield, & Interest Calculations.

UNIT IV: Recording and editing Macros

Recording and editing macros - subroutines and functions - decision rules - message box and input box – debugging - designing advanced financial models using visual basic application user forms – Developing solution to circular reference problem - Developing sensitivity table - Developing scenario analysis - Developing simulation - actual model building.

UNIT V: Creating Financial Statements

Creating Financial Statements – Ratio Analysis – Pivot Tables VLOOKUP – HLOOKUP– Liquid Ratios – Turnover Ratios – Operating Profitability Ratios. Projecting the Income Statement - Working Capital Forecast - Depreciation Forecast - Amortization Forecast - Other Long-Term Forecast - Completing the Income Statement - Shareholder’s Equity Forecast - Shares Outstanding Forecast - Completing the Cash Flow Statements - Debt and Interest Forecast.

Assessment Pattern	MCQs, Quiz
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Books for Study:

1. Benninga, S. (2014). *Financial Modeling*. The MIT Press.
2. Oluwa, S. (2022). *Hands-On Financial Modeling with Microsoft Excel 2019*, (2nd Ed.). Packt Publishing.

Books for Reference:

1. Rees, M.,(2023), *The Essentials of Financial Modelling in Excel*, Wiley.
2. Lohani S, K (2023), *Excel for Finance and Accounting*, BPB Publishers.
3. Albright, S. C. (2015). *VBA for Modelers*, (2nd Ed.). Cengage Learning India Pvt. Ltd.
4. Sengupta, C. (2004). *Financial Modeling Using Excel and VBA*. Wiley.
5. Walkenbach, J. (2004). *Excel 2003 Power Programming with VBA*. Wiley.
6. Fairhurst, D. S. (2017). *Financial Modeling in Excel*. For Dummies.

Websites and eLearning Sources:

1. <https://www.bpmglobal.com/files/downloads/training/fmf/Financial%20Modelling%20Fundamentals.pdf>
2. <http://160592857366.free.fr/joe/ebooks/Corporate%20Finance/Wiley%20Advanced%20Modelling%20in%20Finance%20using%20Excel%20and%20VBA.pdf>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to	
CO1	Familiarize with the formatting options in excel	K1
CO2	Construct formulas for financial calculations.	K2
CO3	Apply financial and statistical functions for solving problems in financial management.	K3
CO4	Use Excel functions and formulas for financial and investment data analysis.	K4
CO5	Evolve models using macros for financial and investment decisions.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
4	25UCR44SL03		Self Learning: Excel for Finance						-	2	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	3	2	3	1	2.4
CO2	3	2	3	3	2	3	3	2	2	1	2.4
CO3	3	2	3	3	1	3	3	3	3	1	2.5
CO4	3	2	3	2	2	3	3	3	3	1	2.5
CO5	3	2	3	3	1	3	3	3	3	1	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53CC13	Core Course - 13: Strategic Business Reporting	5	4

Course Objectives
To Understand the importance of ethics and professional behaviour and its implication on financial reporting. Apply the guidance in the Conceptual Framework in financial reporting.
To Report the financial performance and financial positions of a corporate entity accordance with accounting & reporting standards.
To Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards
To Interpret financial performance applying financial and non-financial measures for different stakeholders
To Communicate the impact of changes and potential changes in accounting regulation on financial reporting

UNIT I: Ethical Code of Conduct and Conceptual Framework (15 Hours)

Conceptual Framework for financial reporting - Purpose and Objective, Nature of Qualitative characteristics of useful information - Role of prudence and substance over form - Financial statements and elements - Recognition and derecognition criteria - Selecting a measurement base - Presentation and Disclosure in financial statements - Approaches to accounting and ethics - Code of ethics and Conduct - Relevance & Importance of ethical & professional issues while complying with accounting standards, Ethics of Insider - trading - Ethics in digital age - Impact of ethical and unethical behaviour - Consequences of not upholding ethical principles

UNIT II: Reporting of Financial Performance - Part I (15 Hours)

Criteria for revenue recognition, Accounting requirements relating to revenue earned from a contract with a customer, Recognition of contract costs as an asset, Revenue recognition in following situations: performance obligations satisfied over time, sale with a right of return, consignment arrangements, warranties, variable consideration, principal versus agent considerations and non-refundable up-front fees- Non-current tangible & intangible assets - Recognition, subsequent measurement and derecognition, Accounting for non-current assets held for sale, Accounting for Investment Properties, Accounting for borrowing costs, Government grants -Recognition and measurement of provisions & contingent liability/assets including onerous contracts, environmental provisions and restructuring provision - Accounting for events after reporting period.

UNIT III: Reporting of Financial Performance - Part II (15 Hours)

Share based payments (SBP) including equity settled and cash-settled SBP - Modifications, Cancellations and Settlements of SBP - Fair value measurement, principles of highest and best use - Most advantageous and principal market - Fair value Hierarchy - judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors - Preparing Interim financial reports - Reporting related party transactions - Financial instruments (FI) - Initial recognition, subsequent measurement and derecognition of financial asset and liabilities - Reclassification of financial assets - Account for derivatives, and simple embedded derivatives Hedge Accounting and Hedge effectiveness - General approach to impairment of financial instruments - Accounting for leases in books of lessee and lessor - Remeasurement of lease liability - Separation of lease contract - Exemption under lease accounting - Sale and leaseback transactions -Employee benefits - Short term and long term, Accounting for defined contribution plans and defined benefit plans - Curtailments and Settlements, Asset Ceiling tests - Reporting requirements of small and medium-sized entities (SMEs) - Difference in reporting for a SME and full IFRS - Simplifications in SME standard.

UNIT IV: Group Financial Statements (15 Hours)

Principle of business combination- identifying the acquirer & applying the control principle - cost of business combination - Principles of recognition & measurement of identifiable assets & liabilities in acquisition - Accounting for Goodwill and Non-controlling Interest (NCI) - Accounting principles relating to a business combination achieved in stages - Procedures to be used in preparing consolidated financial statements - Circumstances when group financials must be prepared and situations in which group accounting can be exempted -Preparing group financial statement including cash flows - Consolidating joint arrangements and associates - Changes in group structure- Group accounting for discontinued operations and acquisition of

subsidiary with a view to sale- Implications of changes in ownership interest and loss of control over subsidiary or significant influence over associates - Accounting for acquisition in stages - Disposal of entities with or without loss of control - Foreign currency transaction. Translation into functional currency and the presentational currency - Account for the consolidation of foreign operations, including subsidiaries, associates and joint arrangements, and their disposal

UNIT V: Potential Changes in Accounting Regulations and Interpretation of Financial Statements (15 Hours)

Analysis & interpretation of financial information and measurement of performance - financial & non-financial performance measures including earnings per share and additional performance measures (APM)- Impact of environmental, social, and ethical factors on additional performance measures - Importance of effective sustainability reporting - Integrated Reporting - Concept, Objective and How value is generated using six capitals - Importance and need of segmental information, Identification and Disclosure of segmental information

- Emergence of non-financial reporting standards - Impact of environmental, social, and ethical factors on additional performance measures-Accounting implications of first-time adoption of new accounting standards - Understanding issues and deficiencies leading to changes to an accounting standard - Impact of current issues in corporate reporting which include: accounting for digital assets - accounting for the effects of a natural - disaster, - climate change - a global event - going concern assessments - Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting and Management Commentary - Developments in sustainability reporting and sustainability standard - Current issues in financial reporting including criticisms on accounting standards

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning
Assessment Pattern	MCQs, Written Test, Case study analysis, Mock Test, Peer Group work

Theory: 40% and Problems: 60%

Books for Study:

1. Kaplan Publishing *ACCA Strategic Business Reporting*- Study text and Exam Kit

Books for Reference:

1. BPP Publishing Media-ACCA Strategic Business Reporting-Workbook and Practice Revision Kit- (Sep 2022 - June2023 exams)
2. Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis: A Global Perspective*. John Wiley & Sons.
3. Hanif & Mukherjee, A. (2020). *Financial Reporting and Financial Statement Analysis for Calcutta University* -Mc Graw-Hill; (1st Ed.).
4. Walton, P., & Aerts, W. (2006). *Global financial accounting and reporting: principles and analysis*. Cengage Learning.

Websites and eLearning Sources:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting	K1
CO2	Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/ IFRS.	K2
CO3	Preparing consolidated financial statements which involve transactions with foreign group entities.	K3
CO4	Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting.	K4
CO5	Examine and interpret the implications of changes in accounting regulations on financial reporting.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53CC13		Core Course - 13: Strategic Business Reporting							5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	3	2	2	3	3	2	2	2.4
CO2	2	3	3	3	2	3	2	2	2	3	2.5
CO3	2	2	2	2	2	3	2	3	3	3	2.4
CO4	2	3	2	3	3	2	2	3	3	2	2.5
CO5	2	3	3	2	2	3	3	2	3	3	2.6
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53CC14	Core Course - 14: Strategic Business Leader	5	4

Course Objectives
To Evaluating effectiveness of the governance & agency system, and applying arrange of professional skills in a corporate environment workplace, Understanding leadership and ethics
To Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources; as well as development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisations
To Understand and apply the process of risk management Organisation control and audit
To Select and use appropriate information technology & data analytics to critically investigate into factors affecting the entity. Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change; initiating, leading and organising projects, while effectively managing talent and other business resources.
To Apply high level financial techniques in the planning, implementation and evaluation of strategic options and actions.

UNIT I: Governance and Leadership

(15 Hours)

Agency Theory, principal agent relationship; rules v/s principles approach to governance; Role of institutional investors in governance systems; Public sector governance - Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs ; Integrated reporting - guiding principles, and elements of six capitals; internal management systems; duties of directors, functions of the Board, composition & balance of the Board diversity; responsibility of the Board for risk management systems & internal control; Importance, purposes, roles & responsibilities of non-executive directors and the various committees within effective governance; Qualities of leadership - role of effective leadership, identify key leadership traits for successful formation and implementation of strategy and change management; Discuss the importance of leadership in defining and managing organisational culture; leadership qualities- key ethical and professional values underpinning governance; Analyse organisational culture, to recommend suitable changes using models like cultural web.

UNIT II: Strategy and Risk Management

(15 Hours)

Concept of strategy - importance of strategy, strategic decisions, JSW - strategic management strategic position, strategic choice and strategic action; use of models like PESTLE, Porter's diamond, Porter's five forces, Value chain for strategic management. Identify organisation's capabilities and competencies in light of the strategic position assessment of these for sustaining competitive position, use of SWOT model to assess organisation's abilities to assess its capabilities; Identification, assessment & Impact; relationship between organisational strategy and risk management strategy, distinguish between strategic and operational risk, measurement of risk, framework of risk management systems, concepts of risk appetite and risk response, strategic & operational risks, assessing severity & probability of risk events, TARA framework for risk responses by management, monitoring of risks management strategies

UNIT III: Technology and Data Analytics

(15 Hours)

Use of mobile & cloud technology with their benefits & risks, cloud v/s owned hardware & software, use of big data & data analytics for strategy development, use of data analytics for decisions regarding product development, marketing & pricing, explain the value chain of E- business, IT systems security & control; Benefits of Machine learning and use of artificial intelligence to support strategic decisions and pursuit of corporate objectives.

UNIT IV: Financial Planning and Organisational Control and Audit

(15 Hours)

Relationship between business strategy and financial objectives, developments in financial technology, alternative structures for finance function such as partnering, outsourcing, shared or global business services, role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Features of effective internal control system - information flow for internal control evaluating effectiveness of internal control system - role of internal control systems to help prevent fraud, errors & waste - importance of internal audit function - audit

independence - effective audit committee - reporting on internal control & audit - linkage with financial reporting

UNIT V: Change Management

(15 Hours)

Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment; Different types of strategic change & its implications - assess organization culture using Balogun & Hope Hailey's contextual features - managing change using Lewin's 3 stage model - assessing effectiveness of organizational processes & change therein using Harmon's process-strategy matrix - leading and managing change projects - post project reviews

Teaching Methodology	Lecturing, PPT, Case study discussions, PPT and flipped learning
Assessment Pattern	MCQs, Written Test, Case Study Discussion, Mock Test, Peer Group Work

Books for Study:

1. Strategic Business Leader: ACCA Study Text, Kaplan Publishing, Berkshire, UK

Books for Reference:

1. Rotheamel, F.T. *Strategic Management*. Himalaya Publications
2. Georgen, M. *Corporate Governance*.
3. Chandra, P. *Project Management*.
4. Wheelen, T.L., & Hunger, D. *Strategic Management and business policy - Globalisation, innovation and sustainability*
5. Hughes R, I. (2021), *Leadership*, 9th Edition, McGraw Hill.

Websites and eLearning Sources:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-resources/strategic-business-leader.html> exams-study-

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the principles applicable to a business entity and recognize the ethical framework that managers need to adopt while discharging their duties.	K1
CO2	Identify the various professional skills that a professional manager needs to acquire and apply along with the application of the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.	K2
CO3	Equip with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.	K3
CO4	Identify the technologies required for the business entity and use of data analytics for decision making.	K4
CO5	Equip with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53CC14		Core Course - 14: Strategic Business Leader							5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	3	2	2	2	2.4
CO2	2	3	3	3	2	3	2	3	2	2	2.5
CO3	2	3	3	2	2	2	2	3	3	2	2.4
CO4	2	3	3	2	3	2	3	2	3	2	2.5
CO5	2	3	3	2	3	2	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53CC15	Core Course - 15: Performance Management	4	4

Course Objectives

To Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organization

To Understand budgeting, standard costing and variance analysis towards better management and analysis.

To Understand & apply decision making techniques in the context of resource optimization, risk mitigation, promote efficiency.

To understand divisional performance, transfer pricing and behavioural considerations in performance management

To learn the mechanism for evaluating business performance and external consideration.

UNIT I: Information System, Data Analytics and Specialist Cost and Management Accounting Techniques (12 Hours)

Sources of information, Information systems - Transaction Processing System, Management Information System, Executive Information System, Expert System - Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Challenges and risks of implementing and using big data and data analytics in an organization Activity-based-costing - cost drivers, calculation of costs per driver & per unit - Target costing derive a target cost in manufacturing & service industry Life cycle costing - costs involved at different stages of life cycle - Throughput accounting- theory of constraints - Throughput Accounting Ratio (TPAR) - application in a multi-product entity - Environmental accounting - management of environmental costs - accounting for environment costs

UNIT II: Advanced Budgetary Control and Standard Costing (12 Hours)

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets - Quantitative analysis using high-low method - Applying learning curve model - Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances -Performance analysis with variances - assigning the variances to the managers

UNIT III: Pricing and Decision-Making Techniques (12 Hours)

Concept of relevant costs - determination of relevance with regard to a contextual decision - opportunity costs - Cost-volume-profit (CVP) relationship -Break-even point and margin of safety - estimation of target profit in single & multi-product scenario - Resource optimization in light of limiting factors - single or multiple factors - Make or buy decisions - Factors affecting pricing of product or services - Price elasticity of demand - demand equation - calculate optimum selling price with $MR = MC$ equation - Pricing strategies such as skimming, penetration, differential, cost-plus pricing

UNIT IV: Risk Analysis in Business Decisions and Performance Analysis (12 Hours)

Understand the risk & uncertainty in short term and their impact on business decisions - Apply techniques of Maximax, maximin and minimax regret - Use of expected value technique - Decision tree - Value of perfect & imperfect information. Understand & apply financial & non- financial performance indicators (KPIs) - Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement - Using Value-for- money approach for not-for-profit organizations - Economy, efficiency & effectiveness approach -

UNIT V: Divisional Performance and Behavioural Consideration (12 Hours)

Mechanism for evaluating the performance of a business division and the divisional managers tools such as Return on Investment (ROI), Residual Income (RI) - Impact of transfer pricing on divisional performance- methods of setting transfer prices. Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact - Illustrate how behavioural aspects affect the performance of an organization - External considerations and the impact on performance.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning
Assessment Pattern:	MCQs, Written Test, Open Book Test, Peer Group Work

Theory: 20% and Problem 80%

Books for Study:

1. (2023). *Performance Management*, Kaplan Publishing.
2. (2023). *Performance Management*, BPP Learning Media LTD.

Books for Reference:

1. (2018). *Performance Management*, Becker Educational Development Corp.
2. Marr, B. (2015). *Bigdata: using*. Wiley.
3. Kandula, S. (2018). *Performance*, Phi.
4. *Management & Cost Accounting* by Colin Drury, Cengage Publication, 10th Edition

Websites and eLearning Sources:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html>
2. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the knowledge and skills in the area of management accounting techniques.	K1
CO2	Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools.	K2
CO3	Set out performance measurement both financially and non-financially in the context of business objectives.	K3
CO4	Apply risk scenarios in pricing decisions impacting the business performance.	K4
CO5	Understand the technology and employability as the need for the hour relevant with performance management	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53CC15		Core Course - 15: Performance Management							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	2	2	1	2.5
CO2	3	3	3	2	3	3	3	2	2	1	2.5
CO3	3	3	2	2	2	3	3	3	2	1	2.4
CO4	3	3	3	3	2	3	3	2	2	1	2.5
CO5	3	3	2	3	2	3	3	3	2	1	2.4
Mean Overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53CC16	Core Course – 16: Audit and Assurance	4	4

Course Objectives
To understand the audit framework and regulations relating to external audit including professional ethics and corporate governance.
To be able to assess audit risk as compared to business risk. Understand the effect of fraud and error on audit strategy.
To understand the components of the internal control system & the internal audit function.
To be able to design audit procedures for gathering sufficient and appropriate evidence relating to various assertions in the financial statements.
To appreciate the format of the auditor's report and various types of audit opinions.

UNIT I: Audit Framework and Regulation

(12 Hours)

Concept of audit & assurance - objective and general principles of external audit engagements nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement - External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits - Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees - Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.

Unit II: Audit Planning and Risk Assessment

(12 Hours)

Obtaining, accepting and continuing audit engagements - preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit - Assessing audit risk - the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information - Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures - Audit planning & documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation.

Unit III: Internal Control and Internal Audit

(12 Hours)

Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control - limitations of internal control - Test of control -computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization - Communication on internal controls - Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments

Unit IV: Audit Evidence and Audit Procedures

(12 Hours)

Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures- Audit sampling - the need for sampling - the differences between statistical and non- statistical sampling - the application of the basic principles of statistical sampling and other selective

testing procedures - Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration - details of audit checks for these items and reporting thereof - use of management representation - Automated tools and techniques - The work of others - experts - service organizations - Internal Auditors - Not-for-profit organization - audit techniques

Unit V: Review and Reporting

(12 Hours)

Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review - Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews - Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained - Final review - the importance of the overall review - the significance of uncorrected misstatements - Independent auditors report - basic elements contained in the independent auditor's report- circumstances in which a modified audit opinion may be issued in the auditor's report - impact on the auditor's report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning
Assessment Pattern	MCQs, Written Test, Group Discussion, Seminar, Peer Group Work, Case study analysis

Books for Study:

1. Audit & Assurance: ACCA Study Text, Kaplan Publishing, Berkshire, UK

Books for Reference:

1. *Audit and Assurance*: BPP learning media
2. *Audit and Assurance*: Emily Woolf International
3. Basu, S. K. *Auditing Principles & Techniques*, Pearson (Latest Ed.),

Websites and eLearning Sources:

1. <https://www.accaglobal.com/content/dam/acca/global/PDFstudents/acca/f8/studyguides/AA%20-%20Sept%2020-June%2021%20SG%20FINAL.pdf>
2. <https://kaplan-learning.com/bookshop/acca/applied-skills/audit-and-assurance/study-text>
3. <https://www.accaglobalbox.com/p/f8-kaplan-study-texts.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the concept of audit and assurance, its framework and regulations.	K1
CO2	Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit	K2
CO3	Describe and evaluate internal controls & understand internal audit	K3
CO4	Identify and describe the audit evidence obtained by the auditor through audit procedures	K4
CO5	Understand the importance of subsequent events review, going concern principle, written representations, and the final review.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53CC16		Core Course – 16: Audit and Assurance							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	3	3	3	2	1	2.5
CO2	3	2	3	3	2	3	3	2	2	1	2.4
CO3	3	3	2	3	2	3	3	3	2	1	2.5
CO4	3	2	3	2	3	3	3	3	2	1	2.5
CO5	3	3	2	2	2	3	3	2	3	2	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53ES01A	Discipline Specific Elective - 1: Human Resource Management	4	3

Course Objectives
To describe the principles and practices of human resource management.
To explain the features of job evaluation techniques, compensation policies, and procedures.
To illustrate various methods of recruitment, training, and development.
To analyse the factors influencing employee relations and grievance handling mechanisms.
To recognize employee empowerment in the Indian and global scenario.

UNIT I: Introduction to Human Resource Management (12 Hours)

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices. Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP. Job Analysis and Design: Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design. Introduction to Human Resource Information System (HRIS), Strategic Human Resource Management (SHRM)- Qualities and Skills of a Good HR Manager-HR Manager as a Strategic Business Partner

UNIT II: Recruitment, Selection and Induction (12 Hours)

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment. Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection- Difference between Recruitment and Selection. Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning- HR Policies and Procedures – Meaning and Objectives- Use of Artificial Intelligence in Recruiting and Selecting Candidates

UNIT III: Training and Development (12 Hours)

Employee Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training- Management Development- Concepts and Significance- Types of Management Development Programmes- Mentoring and Executive Coaching.

UNIT IV: Compensation Administration and Performance Appraisal (12 Hours)

Compensation Administration: Introduction, Nature and Significance, Methods of Compensation Determination- Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal- Reward Management- Meaning and Objectives

UNIT V Employee Relations and Empowerment (12 Hours)

Employee Relations: Introduction and Concept, Managing Discipline, Managing Grievances – Analyze Vedanta, Bhagavad Gita to resolve workplace conflicts-Management of Workplace discord, conflict and bullying- Whistle Blower, Employee Counselling- Employee Assistance Programme (EAP); Occupational health and Workplace well-being- Indian traditional practices to Employee health and productivity (Yoga, Ayurveda, Mindfulness) Employee Empowerment: Concept and process of Empowerment, Empowerment in Indian and Global Scenario. International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM- Recent Trends in HRM -Cross Cultural Management and Diversity, Equity and Inclusivity (DEI) at work.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning
Assessment Pattern	MCQs, Seminar, Case Study Discussion, Peer Group Work, Mini Project etc.

Books for Study:

1. Durai, P. (2020). *Human Resource Management*, Pearson Education, New Delhi.
2. Aswathappa, K. & Dash, S. (2023), *Human Resource Management: Text and Cases, 10th Edition*, Mc Graw Hill.
3. Dessler, G. & Varkey, B. (2023). *Human Resource Management, 17th Edition*, Pearson

Books for Reference:

1. Mamoria, C.B., & Gankar, S.V. (2022). *Human Resource Management*, Himalaya Publishing House.
2. Monappa, A., & Saiyadain, M. (2017). *Personnel management*, Mc-Graw Hill Education.
3. DeCenzo, D.A., & Robbins, S.P. (2018). *Fundamentals of Human Resource Management*, John Wiley and Sons.

Websites and eLearning Sources:

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

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the principles and practices of Human resource management.	K1
CO2	Explain the features of Job evaluation techniques, compensation policies and procedures.	K2
CO3	Illustrate various methods of recruitment, training and development	K3
CO4	Analyze the factors influencing employee relations and grievance handling mechanisms	K4
CO5	Recognize the Employee empowerment in Indian and Global Scenario.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53ES01A		Discipline Specific Elective - 1: Human Resource Management							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	3	3	2	2	2.5
CO2	2	2	3	3	2	3	3	2	2	2	2.4
CO3	2	3	3	2	3	2	2	3	3	2	2.5
CO4	2	3	3	2	2	2	3	3	3	2	2.5
CO5	2	3	3	2	3	2	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53ES01B	Discipline Specific Elective - 1: Labour Laws	4	3

Course Objectives
To comprehend the concept and meaning of labour, along with the origin of labour laws in India.
To analyse the constitutional framework related to labour law including the implications of Fundamental Rights.
To evaluate the organizational structure, vision, mission, objectives, and functions of the Ministry of Labour and Employment, Govt. of India and the International Labour Organization.
To understand the concept and theories of labour welfare, exploring laws and other legislations related to labour welfare and working conditions.
To examine the laws governing industrial relations, industrial safety and health.

UNIT I: Concept of Labour in India (12 Hours)

Concept and Meaning of Labour -Origin of Labour Laws in India; Labour laws - categories and objectives- Concept of Industrial Jurisprudence -The Constitution of India-Fundamental Rights and Labour Laws - Article 14, 16, 19, 23, 24, 41, 42, 43, 43A and its implications - Labour and Seventh Schedule of the Constitution of India - Entry 22, 23, 24, 55, 61, 65 - Ministry of Labour and Employment, Govt. of India and Labour Bureau - Vision, Mission, Organization, Objectives and Functions -Shram Suvidha (Labour Law Compliance) - objectives - International Labour Organization - Functions and Objectives.

UNIT II: Law of Labour Welfare and Working Conditions (12 Hours)

Concept and Theories of Labour Welfare - The Factories Act 1948 (bill 2016); Contract Labour (Regulation and Abolition) Act, 1970 (bill 2018) - The Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 - Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 - Visaka Committee report - internal Compliance committee - The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 (Notification to amend the Schedule (hazardous list) to the Child and Adolescent Labour (Prohibition & Regulation) Act, 2017) - Unorganised Workers' Social Security Act 2008 (Unorganised Workers Social Security Rules-Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013).

UNIT III: Law of Industrial Relations, Industrial Safety and Health (12 Hours)

Concept of and recent trends in Industrial Relations and Industrial Safety -Industrial Disputes Act, 1947 (bill 2010) and SAMADHAN - Trade Union Act, 1926 (bill 2019) - The Plantation Labour Act, 1951 (bill 2010) - The Industrial Employment (Standing Orders) Act, 1946 (bill 2018)- The Mines Act, 1952, Mines and minerals amendment act 2023 - The Dock Workers (Safety, Health & Welfare) Act, 1990 - National Policy on Safety, Health and Environment at Work -National Policy on HIV-AIDS and the World of Work.

UNIT IV: Law of Social Security (12 Hours)

Concept of Social Security; The Payment of Gratuity Act, 1972 - The Employees Compensation Act, 1923- Employees Compensation (Amendment) Act, 2017- The Employees State Insurance Act, 1948 - The Employees Provident Fund & Miscellaneous Provisions Act, 1952 - The Maternity Benefit Act, 1961 - Maternity Benefit (Amendment) Act, 2017- Paternity Benefits - The Personal Injuries (Emergency) Provisions Act, 1962, Protection of Gig workers.

UNIT V: Law of Wages, Employment and Training (12 Hours)

Concept of Wage - The Payment of Wages Act 1936 (The Payment of Wages (Amendment) Act, 2017 - Wage Code Act 2020 -The Payment of Bonus Act, 1965 - The Payment of Bonus (Amendment) Rules, 2016 - The Minimum Wages Act, 1948 - The Employment Exchanges (Compulsory Notification of Vacancies), Act 1959. Equal Remuneration Act, 1976 - Apprentices Act, 1961, Code on Wages 2019.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning
Assessment Pattern	MCQs, Case Study discussion, Seminar, Peer Group Work, Mini Projects

Books for Study:

1. Singh, A., Kaur, H. (2022). *Introduction to Labour and Industrial Laws*, (1st Ed.) Lexis Nexis.

2. N.D. Kapoor: Handbook of Industrial Law, 2019; Sultan Chand & Sons, New Delhi
3. Pillai, K.M. (2024)., *Labour and Industrial Laws*, Allahabad Law Agency
4. Kumar H. L, (2023), *Labour Laws-Everybody should I know, 13th Edition*, Law and Justice Publishing Co.

Books for Reference:

1. Malik, P.L. (2020). *Handbook of Labour and Industrial Laws* (Pocket), (4th Ed.). Eastern Book Company, Lucknow.
2. Misra, S.N. (2023). *Labour and Industrial Law*; Central Law Publication, (29th Ed.).
3. *Labour Laws and Practice* (Module 3, Elective Paper), *Study Material, The Institute of Company Secretaries of India* (December 2019), New Delhi.

Websites and eLearning Sources:

1. <https://labourlawreporter.com/>
2. <https://www.ilms.academy/products/certificate-course-on-labour-law>
3. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the origin and objectives of labour laws in India.	K1
CO2	Analyse the constitutional implications of Fundamental Rights related to labour laws.	K2
CO3	Explore key entities and their objectives in the field of labour management.	K3
CO4	Comprehend labour welfare and working condition laws, focusing on key legislations.	K4
CO5	Examine laws related to industrial relations, safety, and health, emphasizing the Industrial Disputes Act, 1947, and SAMADHAN.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53ES01B		Discipline Specific Elective - 1: Labour Laws							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	2	2	2	2.4
CO2	2	2	3	3	2	3	3	3	2	2	2.4
CO3	2	3	3	2	3	2	2	3	3	2	2.4
CO4	2	2	3	3	2	2	3	3	3	2	2.5
CO5	2	3	2	3	2	2	3	2	3	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53ES02A	Discipline Specific Elective - 2: Security Analysis and Portfolio Management	4	3

Course Objectives
To describe the basic concepts of investment and the capital market.
To demonstrate the trading and settlement system in the stock market.
To practice online stock trading using a demat account.
To analyse the fundamental, technical, and other factors relevant for investment decisions.
To predict share price movements using technical tools.

UNIT I: Introduction to Investment

(12 Hours)

Investments: Meaning, Objectives and Characteristics-Types of Investors - Investment process - Speculation-Security Analysis-Portfolio-Meaning-Construction of portfolio-Negotiable and non- negotiable securities-Participatory notes -Mutual Funds -Debt and equity-based funds

UNIT II: Primary and Secondary Market

(12 Hours)

New issue market- Methods of issues-Placement of the issues-Pricing of new issues- Investors protection- Listing of Shares -The secondary market-History of stock exchange-Its function- Types of orders-Share groups- scrips traded on stock exchanges-Trading and Settlement cycle- Online trading-Stock Market Indices- Major Stock market indices-Computation of Benchmark and Stock Index value-Observation of BSE and NSE share prices- Observation of selected BSE and NSE listed share price movements.

UNIT III: Risk and Return

(12 Hours)

Risk and Return-Introduction- Meaning- Definition-Features- Risk and Return Analysis- Types- Systematic risk- Unsystematic risk-Measurement of systematic and unsystematic risk- Capital Market Theory-Capital Asset Pricing Model (CAPM)- Capital Market line-Security Market Line.

UNIT IV: Fundamental and Technical Analysis

(12 Hours)

Fundamental Analysis-Economic Analysis-Industry Analysis-Company Analysis-Quantitative Analysis - Technical Analysis- Assumptions- History of technical analysis- Technical tools- Dow Theory- Primary trend- Secondary trend- Mirror trends - Moving Average-Efficient Market Theory and Hypothesis.

UNIT V: Derivatives and Hedging

(12 Hours)

Derivatives: Forward, Futures, Options, Swaps-Options: Meaning- Types- Factors affecting the value of option premium -Futures: Types. Short-selling - oddlot trading.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning, Mock trading
Assessment Pattern	MCQs, Case Study discussion, Seminar, Peer Group Work, Mock trading practices

Books for Study:

1. Bhalla VK, (Latest Ed.), Investment Management, Security Analysis and portfolio Management, S. Chand and Company Ltd, New Delhi.
2. Graham, B., Dodd, D., Klarman, S., Buffett, W. (2024)., *Security Analysis*, McGraw Hill
3. Kevin, S. (2022), *Security Analysis and Portfolio Management*, 3E, PHI Publishers

Books for Reference:

1. Punithavathi Pandian, (Latest Ed.), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Avadhani VA, (Latest Ed.), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.

Websites and eLearning Sources:

1. <https://investor.sebi.gov.in/>
2. <https://www.nseindia.com/products-services/about-equity-market>
3. <https://www.nism.ac.in/nism-series-viii-equity-derivatives-certification-examination/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the basic concepts of investment and capital market.	K1
CO2	Demonstrate The Trading and Settlement system in the stock market.	K2
CO3	Practice Online Stock Trading Using Demat account	K3
CO4	Analyse the fundamental, technical and other factors relevant for investment decisions.	K4
CO5	Predict The Share Price Movements Using technical tools.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR53ES02A		Discipline Specific Elective - 2: Security Analysis and Portfolio Management							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	2	2	3	3	3	2	3	2.5
CO2	2	3	3	2	2	3	2	3	2	3	2.5
CO3	2	2	2	3	3	3	3	2	3	2	2.5
CO4	2	2	3	3	2	3	3	2	2	2	2.4
CO5	2	3	2	3	2	3	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR53ES02B	Discipline Specific Elective - 2: Entrepreneurship in Practice	4	3

Course Objectives
To describe various concepts, features, and kinds of entrepreneurship.
To explain the various dimensions of entrepreneurship.
To apply skills to tap various forms of assistance provided by the Government and its nodal agencies.
To analyze business plans and assess the feasibility of projects.
To evaluate the schemes of various funding agencies from entrepreneurial perspectives.

UNIT I: Introduction

(12 Hours)

Entrepreneurship concepts -characteristics - Classification - Role of Entrepreneurship in economic development- Role of MSMEs-Start-ups ecosystem-Entrepreneurship as a Career- Entrepreneurial Personality- Psychological and behavioral profile of successful entrepreneurs characteristics of Successful, Entrepreneur-Knowledge and Skills of Entrepreneur.

UNIT II: Dimensions of Entrepreneurship

(12 Hours)

Dimensions of entrepreneurship: intra-preneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship, agri- preneurship and social entrepreneurship- Ideas in Entrepreneurships-Sources of New Ideas- Techniques for generating ideas- Opportunity Recognition-Steps in identifying and capturing entrepreneurial opportunities.

UNIT III: National and State Level Institutions

(12 Hours)

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. State-level institutional support mechanisms- National level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc.- state level Institutions -DICs- SFC- SSIDC- Comprehensive financial assistance frameworks

UNIT IV: Resource Mobilisation for Startup

(12 Hours)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems Government Policy for SSIs - tax Incentives and Concessions - Non-tax Concessions - Rehabilitation and Investment Allowances- Seed Money - PMMYMUDRA Yojanas - Tamil Nadu Startup and innovation Mission (TANSIM)- Special Schemes for Women entrepreneurs, Fintech innovations in entrepreneurial financing.

UNIT V: Project Proposal

(12 Hours)

Significance of Writing the Business plan/ project proposal-Preparation of Project Report - Content; Guidelines for Report preparation - Project Appraisal techniques -economic -Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility. Project submission/ presentation and appraisal thereof by external agencies, such as financial/ non-financial institutions.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Case Study discussion, Seminar, Peer Group Work, Mini Project

Books for Study:

1. Michael H. Morris, ET. A, (2010), *Entrepreneurship and Innovation*, Cengage Learning.
2. Kuratko, D. (2022). *Entrepreneurship: Theory, Process, Practice with Mind Tap, 11th Edition*, Cengage Learning Pvt.Ltd.

Books for Reference:

1. Hisrich, R., & Peters, M., Shepherd, D. *Entrepreneurship*, McGraw-Hill Education
2. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House.
3. Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.

Websites and eLearning Sources:

1. <https://study.com/academy/course/business-121-introduction-to-entrepreneurship.html>
2. <https://www.toppr.com/guides/business-management-and-entrepreneurship/introduction-to-entrepreneurship/four-key-elements-of-entrepreneurship/>
3. https://egyanagar.osou.ac.in/download-slm.php?file=MP-11_BLOCK-1-1506370125.pdf
4. <https://www.businessmanagementideas.com/marketing-research/marketing-research-characteristics-role-advantages-business-marketing/17638>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe Various Concepts, features and kinds of entrepreneurship.	K1
CO2	Explain The Various Dimensions of entrepreneurship	K2
CO3	Apply skills to tap various forms of assistance provided by the Government and its Nodal Agencies.	K3
CO4	Analyse Business plans and assess the feasibility of projects	K4
CO5	Evaluate the schemes of various funding agencies from entrepreneurial perspectives.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
5	25UCR53ES02B		Discipline Specific Elective - 2: Entrepreneurship in Practice						4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	3	2	2.5
CO2	2	2	3	3	2	3	3	2	2	2	2.4
CO3	3	3	3	2	2	2	2	3	3	2	2.5
CO4	2	2	3	3	3	2	3	2	3	2	2.5
CO5	2	3	2	3	2	2	3	2	2	3	2.4
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR54OE01	Open Elective - 1 (WS) - Personal Financial Management	4	2

Course Objectives
To provide the importance of personal financial planning
To make understand risk and inflation which affect investment and savings
To make them to prepare their retirement planning
To provide knowledge about insurance, credit and borrowings
To provide knowledge on various modes of investment

UNIT I: Introduction to Personal Finance (12 Hours)

Fundamentals of Personal Finance – Budget Estimation - Preparation of Cash Budget – Income and Expenditure Accounting using MS Excel

UNIT II: Financial Competencies (12 Hours)

Interest on Loan – Power of Compounding – Inflation - Time Value of Money – Risk vs. Return - Diversification

UNIT III: Loans and Credits (12 Hours)

Loans – Types of Loans – Benefits and Risks – Gold Buying Company –Nature and Functions – Deposit Accounts – Credit Scores – New categories of Banks and Business Correspondence

UNIT IV: Life Insurance and Safety of Consumers (12 Hours)

Life Insurance – Need for insurance – health insurance – different schemes and their implications – Miss Lead Selling – Sachet Portal – Banking Ombudsman Scheme – Complaint Management System (CMS) of the RBI

UNIT V: Retirement planning, Other Modes of Investment and Digital Financial Literacy (12 Hours)

Retirement planning goals – process of retirement planning – Other investment avenues – stocks, bonds, mutual funds, real estate – E-Retail Remittances – Unified Payments Interface [UPI] – UPI Apps - Dos and Don'ts for E-Banking Transactions – Dos and Don'ts for ATM Transactions – Customer Liability for Fraudulent Transactions

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models, flipped learning, and LMS based online classes.
Assessment Pattern	MCQs, Case Study discussion and analysis, Seminar, Budget preparation and Investment planning.

Books for Study:

1. Kapoor, J., Les Dlabay, L., Robert, J. H. & Hart, M. (2017). *Personal Finance*. Tata McGraw Hill Publications.
2. Mithal, A.(2023). *Personal Finance Essentials You Always Wanted to Know*. Vibrant Publishers
3. Pandey, I. M, (2021). *Financial Management. 12th Edition*. Pearson Education

Books for Reference:

1. Reddy, T.S. & Murthy, A. (2020). *Financial Accounting*. Margham Publications.
2. Gupta, R. L. & Radhaswamy, M. (2017). *Financial Accounting*. Sultan Chand & Sons.

Website and e Learning Sources:

1. <https://www.coursera.org/courses?query=personal%20finance>
2. <https://www.khanacademy.org/college-careers-more/personal-finance>
3. <https://www.nism.ac.in/financial-literacy-course-for-bharat/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Define the nature of personal finance and cash budget	K1
CO2	Compute simple and compound interests	K2
CO3	Examine the elements of loans and credit	K3
CO4	Identify the regulations related to consumer protection	K4
CO5	Evaluate the uses of digital financial services for personal financial management	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
5	25UCR54OE01		Open Elective - 1 (WS) - Personal Financial Management							4	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	3	3	3	2	2	3	2.3
CO2	2	3	2	3	3	2	2	2	2	3	2.4
CO3	2	2	3	2	2	3	2	3	3	2	2.4
CO4	2	3	2	3	2	2	3	2	2	3	2.4
CO5	3	3	2	3	2	2	2	2	3	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
5	25UCR54SL04	Certificate Course: Basics of Excel	-	2

Course Objectives
To learn various options of a MS Excel applied in business situation
To learn Excel tools for interpretation and decision making
To learn various techniques of present, analyse data by using pivot tables and charts
To demonstrate MS Excel functions to analysing data
To learn how to design worksheet models for various forms of business applications

UNIT I: Manage Workbook Options and Settings

Create Worksheets and Workbooks -Navigate in Worksheets and Workbooks -Format Worksheets and Workbooks- Customize Options and Views for Worksheets and Workbooks - Configure Worksheets and Workbooks for Distribution

UNIT II: Apply Custom Data Formats and Layouts

Apply Custom Data Formats and Validation - Apply Advanced Conditional Formatting and Filtering - Create and Modify Custom Workbook Elements

UNIT III: Create Tables and Data Analysis with Excel

Manage Table Styles and Options -Filter and Sort a Table; Statistical and Financial functions – Creation of Charts- What-if analysis: Goal Seek, Data table and Scenario Manager-Pivot table and Pivot charts – Data analysis tool – Significance of Designing Spreadsheet; Statistical and financial models in Excel.

UNIT IV: Perform Operations with Formulas and Functions

Summarize Data by using Functions-Perform Conditional Operations by using Functions- Format and Modify Text by using Functions-Create advanced formulas

UNIT V: Create Charts and Objects

Create charts-Format charts-insert and format objects-Creating advanced charts and tables- Application of charts and objects in Business Analytics

Teaching Methodology	LMS based online classes. Videos, PPTs, Demonstration and Creation of Models,
Assessment Pattern	MCQs, Quiz, Data Analysis

Books for Study:

1. Jainn, R. (2021). *A to Z of MS EXCEL, A Book for Learners and Trainers*. Amazon Digital Services.

Books for Reference:

1. Basedin, A. (2023). *MS Excel Bible, Save Your Time with MS Excel!* Amazon.
2. LeCorps, R. (2002). *Microsoft Excel Fundamentals, A Practical Workbook for Small Businesses*. R G L Learning.
3. Urban, C. (2016). *Advanced Excel for Productivity*. Cris Urban.
4. Holman, J. P. (2006). *What Every Engineer Should Know About Excel (What Every Engineer Should Know)*. CRC Press.
5. Fairhurst, D. S. (2015). *Using Excel for Business Analytics, A guide to Financial Modelling Fundamentals*. John Wiley & Sons.
6. Wayne, L. W. (2014). *Marketing Anytics- Data Driven Techniques with Microsoft Excel*. John Wiley & Sons.

Website and eLearning Source:

1. <https://www.microsoft.com/en-in/microsoft-365/excel>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful completion of this course, students will be able to	
CO1	Describe the various options of MS Excel applied in business situations	K1
CO2	Apply excel tools for interpretation and decision making	K2
CO3	Present analysed data in desired format using pivot tables and charts	K3
CO4	Illustrate MS Excel skills for analyzing data	K4
CO5	Design worksheet models for various forms of business applications	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
5	25UCR54SL04		Certificate Course: Basics of Excel						-		2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	3	2	3	2.4
CO2	2	2	3	2	3	3	3	2	3	2	2.5
CO3	2	3	2	2	2	3	3	3	2	3	2.5
CO4	2	2	2	2	3	2	3	2	3	3	2.4
CO5	2	2	2	3	2	2	3	3	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63CC17	Core Course - 17: Advanced Financial Management	4	4

Course Objectives
To understand the role of a senior financial advisor in the global environment along with finance function in a multinational organization.
To understand the different sources of finance & estimate the cost of capital.
To using advanced investment appraisal techniques including international investments.
To financial evaluation of mergers & acquisitions for the stakeholder and reorganization & reconstruction of business.
To advanced risk management techniques.

UNIT I: Financial Management Function and Environment (12 Hours)

Financial Management Function Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management - Inter- connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

UNIT II: Cost of Capital and International Corporate Finance (12 Hours)

Approaches to capital structure - capital structure theories and their impact on cost of capital & company valuation - use of MM prepositions in financial management. Sources of international finance - Euro bonds, Euro Dollar & Foreign currency bond markets - concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds - role of IMF and WTO

UNIT III: Advanced Investment Appraisal Techniques Including International Investment Appraisal (12 Hours)

Merits & demerits of traditional techniques like NPV and IRR - use of modified IRR - concept of duration and modified duration - adjusted present value method (APV) (impact of financing on project NPV) - use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) - Assessing Value at risk (VaR model) - multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) - estimating project specific cost of capital using MM model and process Beta and CAPM Financial evaluation of international projects - estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations - applying Fischer equation - estimating cash flows and estimating relevant cost of capital - effect of double taxation avoidance agreements - exchange controls & withholding taxes

UNIT IV: Mergers and Acquisitions and Re-organisation and Reconstruction (12 Hours)

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs. Market Response to Financial Reconstruction -Principles of Business Valuation - Asset- Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start- Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer Effect of an offer on Financial Position and performance

UNIT V: Advanced Risk Management (12 Hours)

Role of treasury in financial risk management - organising treasury function (centralised v/s decentralised)- transaction, translation & economic risks related to currency fluctuations - currency hedging tools (internal-currency of invoice, leading & lagging, matching, netting and external - forwards, futures, options & swaps, money market). Managing interest rate risk through different techniques (internal - matching & smoothing,

asset/liability management, external - forward rate agreement (FRA), futures, options and swaps)

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Written Test, Case Study discussions, Peer Group Work, Mock Test

Theory 40% Problems 60%

Books for Study:

1. *ACCA Study Material, Advanced Financial Management*. Kaplan Publishing

Books for Reference:

1. Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston
2. Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen
3. Multinational Business Finance by Eiteman, David K. Stonehill, Arthur I. Moffett, Michael H.
4. Pandey, I. M. (2021). *Financial Management, 12th Edition*. Pearson.
5. Kishore, R.M, Arora, P.S., (2023). *Taxmann's Financial Management-Theory, Problems Cases*. Taxmann.

Website and eLearning Source:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p4.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals	K1
CO2	Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally	K2
CO3	Assess and plan acquisitions and mergers as a alternative growth strategy	K3
CO4	Evaluate And Advise on Alternative Corporate reorganisation strategies	K4
CO5	Apply And Evaluate Alternative Advanced Treasury and risk management	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63CC17		Core Course - 17: Advanced Financial Management							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	3	3	2	2	3	2.5
CO2	3	3	3	2	2	2	2	2	2	3	2.4
CO3	2	2	3	3	3	3	3	2	3	2	2.6
CO4	2	2	2	3	2	3	3	3	2	3	2.5
CO5	2	3	3	3	2	2	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63CC18	Core Course - 18: Fundamentals of Financial Analytics	3	3

Course Objectives
To identify and discuss the concepts of financial analytics from an accounting and financial management perspective.
To demonstrate the uses of Excel and R tools in financial analytics.
To apply appropriate techniques of descriptive and predictive analytics in finance.
To develop models for forecasting financial performance through Excel.
To predict the risks and returns associated with investment proposals using R.

UNIT I: Introduction to Financial Analytics (9 Hours)

Meaning-Importance of Financial Analytics, Uses, Features- Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement- Elements of Financial Health: Liquidity, Leverage, Profitability. Financial Securities: Bond and Stock investments - Securities Datasets and Visualization - Plotting multiple series.

UNIT II: Financial Analytics using Excel (9 Hours)

Using Excel to Summarize Data, Slicing and Dicing Financial Data with Pivot Tables, Excel Charts to Summarize Marketing Data. Excel Functions to Summarize Data for Pricing Analytics, Risk based pricing, Fraud Detection and Prediction, Credit Risk Analysis, Credit Scoring Model, Recovery Management, Loss Risk Forecasting, Risk Profiling, Portfolio Stress Testing.

UNIT III: Descriptive Analytics and Predictive Analytics (9 Hours)

Descriptive Analytics, Data Exploration, Dimension Reduction and Data Clustering Geographical Mapping. Predictive Analytics-Fraud Detection- Benford's law- Beneish score.

UNIT IV: Financial Forecasting (9 Hours)

Technical Analysis of financial market -relative strength index RSI- point and figure chart- candle pattern analysis- Elliotte wave principle- RWT - Fundamental Analysis - EBIT.

Unit V: Data Visualization (9 Hours)

Analyzing financial data and implement financial models using Excel. Process of Data analytics using Excel: obtaining publicly available data, refining such data, implement the models and generate typical output, Prices and individual security returns, Portfolio returns, and Risk Factor Models.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Case Study Analysis, Peer Group work, Group Discussion, Seminar

Books for Study:

1. Koop, G. *Analysis of Economic Data*, (4th Ed.), Wiley.
2. Ruppert, D., Matteson, D.M. *Statistics and Data Analysis for Financial Engineering: with R examples*, Springer.

Books for Reference:

1. Clifford, A. *Analyzing Financial Data and Implementing Financial Models Using 'R'*, Springer.
2. Microsoft Excel 2013: *Data Analysis and Business Modelling*, Wayne L. Winston, Microsoft Publishing
3. Mohanty, P.(2023), *Financial Analytics*, Wiley Publisher
4. Gopal, R. (2025), *Mastering Financial Analytics*,. Notion Press

Websites and eLearning Sources:

1. <https://www.microsoft.com/en-in/microsoft-365/excel>
2. <https://www.w3schools.com/r/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Identify and discuss the concepts of financial analytics from accounting and financial management perspective	K1
CO2	Demonstrate the uses of Excel and R tools in financial analytics	K2
CO3	Apply appropriate techniques of descriptive and predictive analytics in finance	K3
CO4	Develop models for forecasting financial performance through excel	K4
CO5	Predict the risks and returns associated with investment proposals using R	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63CC18		Core Course - 18: Fundamentals of Financial Analytics							3	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	3	3	2	3	2	2	2.5
CO2	2	3	2	2	3	3	3	2	2	3	2.5
CO3	2	3	3	2	2	2	3	3	3	2	2.5
CO4	2	3	3	2	2	2	3	3	3	2	2.5
CO5	2	3	2	3	2	2	3	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63CC19	Core Course - 19: Advanced Performance Management	4	4

Course Objectives
To study the process of Strategic Planning and various models that help in planning and control of an organization & learn the techniques of risk management in
To deal with risk and uncertainty in an organisation.
To Understand the importance of information systems and the technologies used in the performance management of an organisation.
To Learn the tools of performance measurement in profit and not-for-profit organisations and explain and demonstrate issues that require consideration when setting transfer prices in multinational companies.
To analyse and use multiple business models to address strategic performance issues in complex business structures and allows alternative solutions towards performance measurement and management.

Unit I: Strategic Planning and Control

(12 Hours)

Strategic management accounting - role of strategic performance management - role of performance measurement - Compare planning and control between the strategic and operational levels - scope for potential conflict between strategic business plans and short- term localized decisions - SWOT analysis - Boston Consulting Group - balanced scorecard - Porter's generic strategies - 5 Forces - benchmarking performance - changing role of the management accountant - Impact of external factors on performance management - PEST - Porter's 5 forces - Political climate - Market conditions - Performance hierarchy - purpose, structure, and content of a mission statement - impacts on performance measurement and management - formulation of subsidiary performance - objectives - success factor analysis in developing performance metrics from business objectives - characteristics of operational performance - significance of planning as against controlling activities at different levels in the performance hierarchy - Performance management and control of the organization - budgeting models - budget variances - Changes in business structure and management accounting - needs of organizations - management accounting systems - Business Process Re-engineering - value chain - McKinsey's 7S's - changing an organization's structure, culture, and strategy - need for businesses to continually refine and develop their management accounting and information systems - Other environmental and ethical issues - stakeholder groups operation - Mendelow's matrix- social and ethical issues - environmental management accounting - Impact of risk and uncertainty on performance management - risk appetites - role of risk and uncertainties in long term strategic planning - risk analysis techniques

Unit II: Performance Management Information Systems and Developments in Technology

(12 Hours)

Performance management information systems - performance management - management accounting objectives - management accounting information systems - integration of management accounting information - 5 Ss - external and internal factors (e.g. anticipated human behaviour) - Sources of management information - principal internal and external sources of management accounting information benchmarking - Recording and processing systems and technologies - recording and processing methods IT developments - instant access to previously unavailable data - difficulties associated with recording and processing data of a qualitative nature - Artificial Intelligence - Data analytics - big data - Management reports - output reports of an information system - common mistakes and misconceptions in the use of numerical data - key performance information.

Unit III: Strategic Performance Measurement

(12 Hours)

Strategic performance measures in private sector - primary objective of financial performance - measures of performance - indicators of liquidity and gearing - short and long run financial performance – benchmarks- Divisional performance and transfer pricing issues - compute and evaluate performance measures - separate measures in respect of managerial and divisional performance - transfer pricing policy - use of alternative bases - setting transfer prices in multinational companies. Strategic performance measures in not-for-profit organisations - diversity - difficulties in measuring outputs - use of benchmarking in public sector performance (league tables) - combination of politics and the desire to measure public sector performance - value for money. Non-financial performance indicators - interaction of non-financial performance - indicators with financial performance indicators - significance of non-financial performance indicators -

issues in interpreting data on qualitative issues - brand awareness - company profile. The role of quality in management information and performance measurement systems - Kaizen costing - Target costing - Just-in-time – Total Quality Management - quality in management information systems - Six Sigma. Performance measurement and strategic Human Resource Management issues - performance rating - remuneration methods - Building Block model - reward practices - beneficial and adverse consequences of linking reward schemes. Other behavioural aspects of performance measurement - accountability issues - What gets measured gets done - effective performance measurement system

Unit IV: Performance Evaluation

(12 Hours)

Alternative views of performance measurement and management - balanced scorecard - performance pyramid - Fitzgerald and Moon - activity-based management - value-based management approaches. Strategic performance issues in complex business structures - problems encountered in planning, controlling and measuring performance levels - strategic alliances - joint ventures - complex supply chain structures.

Unit V: Professional Skills

(12 Hours)

Communication: Inform concisely, objectively, and unambiguously, adopting a suitable style and format, using appropriate technology. Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate. Analysis & Evaluation: Investigate relevant information from a range of sources, using appropriate analytical techniques to establish reasons and causes of issues, assist in decision-making and to identify opportunities or solutions. Assess and apply appropriate judgement when considering organisational plans, initiatives or issues when making decisions; considering the implications of such decisions on the organisation and those affected. Skepticism: Explore the underlying reasons for key organisational plans, issues, and decisions, applying the attitude of an enquiring mind, beyond what is immediately apparent. Question opinions, assertions, and assumptions, by seeking justifications and obtaining sufficient evidence for either their support and acceptance or rejection. Commercial acumen: Demonstrate awareness of organisational and external factors, which will affect the measurement and management of an organisation's strategic objectives and operational activities. Recognise key issues in determining how to address or resolve problems and use judgement in proposing and recommending commercially viable solutions.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern:	MCQs, Written Test, Case Study Discussion, Mock Test, Peer Group Work

Theory:40% Problem: 60%

Books for Study:

1. *Advanced Performance Management*, Kaplan Publishing.

Books for Reference:

1. *ACCA Study Material* by Emily Woolf International
2. Hope, J *Beyond Performance Management*.
3. Rao, T.V. *Performance Management*.
4. *Advanced Cost & Management Accounting*, VK Saxena & CD Vashist, Sultan Chand & Sons, 2015
5. *Advanced Management Accounting for CA Final*, VK Saxena & CD Vashist, Sultan Chand & Sons
6. *Taxmann's Strategic Cost Management* by Ravi M Kishore, Taxmann Publications

Website and eLearning Source:

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p5.html>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Understand the role of advanced performance management.	K1
CO2	Analyze different Concepts of APM through strategic management accounting techniques and to develop conceptual understanding towards APM that how to evaluate performance of the organization related to its strategic development.	K2
CO3	Address the impact of development in technology that will be on the performance management and measurement systems organizations.	K3
CO4	Understand the importance of theories and models in the process of performance management.	K4
CO5	Address the importance and impact of application of professional skills in the values of APM	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63CC19		Core Course - 19: Advanced Performance Management							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	3	2	3	3	2	2	3	2.4
CO2	3	3	3	2	3	2	2	2	2	3	2.5
CO3	2	2	3	3	2	3	3	2	3	2	2.5
CO4	2	2	2	2	2	2	3	3	2	3	2.3
CO5	3	3	3	3	2	2	2	3	2	3	2.6
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63CC20	Core Course - 20: Goods and Services Tax	4	4

Course Objectives
To define the various terms in the Goods and Services Tax Act 2017.
To identify the provisions for GST registrations.
To examine the different sections involved in the levy and collection of tax under the GST Act 2017.
To prepare the CGST, SGST, and IGST returns with time and place of supply.
To assess tax liability under GST for different scenarios.

UNIT I: Introduction to GST (12 Hours)

Meaning of GST - Need for GST - Dual GST Model - Definitions - Section 2(13) Audit - Section(17)Business-Section 2(31)Consideration-Section 2(45)Electronic Commerce Operator - Section 2(52) Goods - Section 2(56) India - Section 2 (78) Non-taxable Supply- Section 2(84)Person-Section 2(90)Principal Supply-Section 2(93) Recipient - Section 2(98) Reverse charge - Section 2(102) Services - Section 2(105)Supplier - Section 2(107) Taxable Person - Section 2(108) Taxable Supply - Extent Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act - Goods and Services Tax Council (GST Council)- Goods & Services Tax Network(GSTN). Penalty for Non-Compliance.

UNIT II: Registration under GST (12 Hours)

Registration under GST Law-Regular & Composite Dealers-Persons liable for Registration- Persons not liable for Registration-Compulsory Registration--Procedure for Registration- Amendment Registration-Cancellation of Registration-Revocation of cancellation of Registration. Penalty for Non-Compliance.

UNIT III: Levy and Collection of Tax (12 Hours)

Levy and Collection of Tax-Charge of GST-Inter-State supply and Intra-State Supply-Levy and Collection GST-Illustrative list of Rates for Goods and Services-Composition levy (Section10ofCGSTAct)-Negative list of GST-Power to Grant Exemption-Exemptions under GST-Goods and Services-Provisions applicable related to Supply of Services-Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services. Penalty for Non-Compliance.

UNIT IV: Concept of Supply (12 Hours)

Concept of Supply (Section 7 of CGST Act) - Taxable event under GST - Place of Supply (Section 10 And Section 12 of IGST Act)- Time of Supply (Section 12 and Section 13 of CGST Act)-Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods)- Reverse charge mechanism-Generation of E-way Bill. E-Invoicing. Penalty for Non- Compliance.

UNIT V: Input Tax Credit and Payment of Tax (12 Hours)

Input Tax Credit & Payment of Tax-Eligibility for taking Input Tax Credit-Input Tax Credit Special Circumstances-Computation Tax Liability-Payment Tax (Section 49 and Section 50 of CGST Act)-GST returns: GSTR1, GSTR2, GSTR3B. Penalty for Non- Compliance.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern:	MCQs, Test, Case Study Discussion, Peer Group Work, Seminar

Books for Study:

1. Datey, V.S. (2020). *GST Laws and Practice with Customs and Foreign Tax Practice*, Taxman Publications.

Books for Reference:

1. Singhanian, V.K., & Singhanian, M. *Students 'Guide to Income Tax* (Taxmann Publications).
2. Datey, V.S, (2025)., *GST Ready Reckoner*, Taxmann Publications Private Ltd.
3. Motlani, P.H. & Sehgal, J.(2025), *GST Manual-14th Edition*-Goods and Service Tax Judgements.

Websites and eLearning Sources:

1. https://www.icai.org/post.html?post_id=14121
2. <https://idtc.icai.org/>

3. <https://icmai.in/studentswebsite/studymat.php>

4. <https://www.gst.gov.in/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Define the various terms in goods and services tax act 2017.	K1
CO2	Identify the provisions for GST registrations.	K2
CO3	Examine the different sections involved in Levy and Collection of Tax under GST Act 2017.	K3
CO4	Prepare the CGST, SGST and IGST returns with time and place of supply.	K4
CO5	Assess tax liability under GST for different scenarios.	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63CC20		Core Course - 20: Goods and Services Tax							4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	2	3	3	3	2	3	2.5
CO2	2	3	3	2	3	2	2	3	2	3	2.5
CO3	2	3	2	2	3	3	2	3	2	2	2.4
CO4	2	2	3	2	3	2	3	3	2	3	2.5
CO5	3	3	2	3	3	2	2	2	2	3	2.5
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63CC21	Core Course - 21: Fundamentals of HR Analytics	3	2

Course Objectives
To describe the theory, concepts, and business application of human resources research, data, metrics, systems, analyses, and reporting.
To understand the role and importance of HR analytics.
To apply quantitative and qualitative analysis to understand trends and indicators in human resource data.
To analyze and interpret HR data to support decision-making.
To demonstrate how to connect HR results to business results.

UNIT I: Introduction to HR Analytics (9 Hours)

Introduction to HR Analytics: Evolution of HR Analytics, HR information systems and data sources, HR Metric and HR Analytics, Evolution of HR Analytics; HR Metrics and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS data sources; Analytics frameworks like LAMP, HCM:21(r)Model- Strategic implications of data-driven HR management.

UNIT II: Diversity Analysis (9 Hours)

Diversity Analysis: Equality, diversity and inclusion, measuring diversity and inclusion, Testing the impact of diversity, Workforce Segmentation and Impact assessment of diversity initiatives- Intersectional approaches to diversity analytics- measuring inclusion effectiveness.

UNIT III: Recruitment and Selection Analytics (9 Hours)

Recruitment and Selection Analytics: Evaluating Reliability and validity of selection models, finding out selection bias, Predicting the performance and turnover- Cross Cultural Management-Machine learning approaches to candidate selection.

UNIT IV: Performance and Training Analytics (9 Hours)

Performance Analytics: Predicting employee performance, Training Requirements, evaluating training and development, Optimizing Selection and Promotion Decisions- Predictive modeling of employee potential and performance

UNIT V: Monitoring Impact of Interventions (9 Hours)

Monitoring impact Interventions: Tracking Impact Interventions, Evaluating Stress Levels and Value-change. Formulating Evidence-based practices responsible investment. Evaluation mediation process, moderation and interaction analysis

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Case Study Discussion, Peer Group Work, Minor Project

Books for Study:

1. Martin, E. R., Kirsten, E. (2019). *Predictive HR Analytics: Mastering the HR Metri*. Kogan Page Publishers. ISBN-0749473924
2. Walsh, M.J, (2021). *HR Analytics-Essentials You Always Wanted to Know*. VibrantPublishers.
3. Gupta, D., Gupta, M., Gupta, P. M., (2024)., *HR Analytics -The Future of HR*-PHI Learning Pvt. Ltd.

Books for Reference:

1. Fitz-enz Jac. *The new HR analytics: predicting the economic value of your company's human capital investments*. AMACOM,ISBN-13:978-0-8144-1643-3
2. Fitz-enz Jac, Mattox II John. *Predictive Analytics for Human Resource*. Wiley, ISBN-1118940709

Websites and eLearning Sources

1. [https://www.gartner.com/en/human-resources/glossary/hr-analytics#:~:text=HR%20analytics%20\(also%20known%20as,and%20remote%20positive%20](https://www.gartner.com/en/human-resources/glossary/hr-analytics#:~:text=HR%20analytics%20(also%20known%20as,and%20remote%20positive%20)

employee%20 experience.

2. <https://www.forbes.com/advisor/business/hr-analytics/>
3. <https://hr.university/analytics/hr-analytics/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the theory, concepts, and business application of human resources research, data, metrics, systems, analyses, and reporting	K1
CO2	Understand the role and importance of HR analytics.	K2
CO3	Apply quantitative and qualitative analysis to understand trends and indicators in human resource data	K3
CO4	Analyse and interpret HR data to support decision making.	K4
CO5	Demonstrate how to connect HR results to business results	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
6	25UCR63CC21		Core Course - 21: Fundamentals of HR Analytics						3	2	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	3	2	3	3	3	2	3	2.5
CO2	2	3	2	3	3	2	2	2	2	3	2.4
CO3	2	2	3	2	2	3	2	3	3	2	2.4
CO4	2	3	2	3	2	2	3	2	2	3	2.4
CO5	3	3	2	3	2	2	2	2	3	3	2.5
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63ES03A	Discipline Specific Elective - 3: Insurance and Risk Management	4	3

Course Objectives
To understand and appreciate the concepts of various insurance.
To acquire required knowledge and to develop approach risk assessment and risk valuation.
To analyse the scope and benefits of Life Insurance.
To compare and contrast different types of General Insurances.
To assess the operations of Insurance company and its ethical practices.

UNIT I: Risk (12 Hours)

Risk- Introduction- Meaning- Definitions- Features- Significance- Chance of loss- Peril- Hazards- Types of risks- risk methods- risk process- risk assessment- insurable risks- risk management meaning- objectives- risk management process- loss exposures- Risk management programmes Loss forecasting- other risk management tools.

UNIT II: Insurance (12 Hours)

Insurance- Introduction- origin- Meaning- Definition- Features- Importance - Basic characteristics- Types- Insurable risks- Adverse selection and Insurance- Benefits- cost of insurance to society- History of insurance regulation- Insurance Act- IRDA- Insurance and society- Legal principles in Insurance and Riks- Insurance contract.

UNIT III: Life Insurance (12 Hours)

Life Insurance- Introduction- Meaning- Definition- features- Premature death- Financial impacts- Types - Life insurance contractual provisions- buying life insurance- cost of life insurance- savings of investment- Tax and Insurance- Annuities and retirement benefits- Types of annuities-Group and health insurance- Life Insurance schemes of Private and Public Financial institutions.

UNIT IV: General Insurance (12 Hours)

General Insurance- Introduction- Meaning- Definition- Characteristics-Types- Health Insurance- Cargo Insurance- Cattle Insurance- Motor Insurance- Accident- Insurance- Households Insurance- House Insurance- Social Insurance- Unemployment Insurance- Homeowners Insurance- Auto Insurance- Liability Insurance- Commercial Property Insurance- Advantages- Limitations-Process- Recent Amendments.

UNIT V: Insurance Company (12 Hours)

Introduction- Insurance company operations- Underwriting- claims settlement- Reinsurance- Investments- Financial operations of Insurance companies- Life Insurance companies- Ethics in Insurance- Ethics in Claim and Settlement- Ethical concerns of Policy holders- Insurance policies offered. - IRDAI- Regulations.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Case Study discussion, Peer Group Work

Books for Study:

1. Wheelen, T.L., Hunger, J.D., & Rangarajan, K. (2019). *Strategic Management and Business policy*. Pearson Education.
2. F.R, David, M.E, Jacob, I, Kahjer, H., Chaudhuri, R. (2024). *Strategic Management- A Competitive Advantage-Approach, Concepts and Cases*. Pearson Education
3. Rothaermel, F, T. (2023)., *Strategic Management., 5th Edition*, McGraw Hill.

Books for Reference:

1. Charles, W. L., & Jones, G. R. (2020). *Strategic management theory: an integrated approach*. Houghton Mifflin.
2. Kazmi, A. *Strategic Management& Business Policy* (2020). Tata McGraw Hill.

Websites and eLearning Sources:

1. <https://archive.nptel.ac.in/courses/110/108/110108047/>

2. <https://www.wallstreetmojo.com/strategic-management/>
3. <https://www.investopedia.com/terms/s/strategic-management.asp>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Define the terms and process of strategic management	K1
CO2	Identify the Competitive advantage and core competencies of a company	K2
CO3	Analyse the Various strategic business models	K3
CO4	Compare and contrast different ways to implement and evaluate strategic management	K4
CO5	Assess the recent trends of strategic management and formulate strategy for business situations	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63ES03A		Discipline Specific Elective - 3: Insurance and Risk Management							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	3	2	2.5
CO2	2	2	2	3	3	2	3	3	2	2	2.4
CO3	3	3	3	2	3	2	2	3	3	2	2.6
CO4	2	2	3	2	3	3	3	2	3	2	2.5
CO5	2	3	3	2	3	2	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours	Credits
6	25UCR63ES03B	Discipline Specific Elective – 3: FinTech	4	3

Course Objectives				
To understand how finance and technology have evolved and are transforming finance around the world.				
To describe how AI, Big Data, Crypto currencies and Block chain is changing financial world.				
To discuss about digital finance and other financial services.				
To explain the regulations of FinTech and RegTech Ecosystem.				
To analyse the progress of AI in future of FinTech.				

Unit I: Introduction to FinTech (12 Hours)

FinTech – Introduction – Meaning – Definition – Features – Benefits - Evolution: Infrastructure, Collaboration between Financial Institutions and Start-ups - FinTech Typology - Emerging Economics: opportunities and challenges- Introduction to Regulation Industry.

Unit II: Payments, Crypto currencies and Blockchain (12 Hours)

Payments, Crypto currencies and Blockchain- Introduction, Meaning, Definition, Features, Significance, Individual Payments- Digital Financial Services-Mobile Money- Regulations- SFMS- RTGS-NEFT-NDS systems- Crypto currencies- Legal and Regulatory implications- Blockchain- Benefits from New Payment Stacks.

Unit III: Digital Finance and Alternative Finance (12 Hours)

Digital Finance-Introduction- Meaning- Definition- Benefits- Brief History of Financial Innovation- Digitization of Financial Services- FinTech & Funds- Crowd Funding- Regards, Charity and Equity- P2P and Marketplace Lending- New Models and New Products- ICO.

Unit IV: FinTech Regulation and RegTech (12 Hours)

FinTech Regulations- Introduction-RBI- SEBI-IRDA- Evolution of RegTech- RegTech Ecosystem: Financial Institutions-RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds- RegTech Startups: Challenges-RegTech Ecosystem: Regulators industry- Use Redesigning Better Financial Infrastructure.

Unit V: Data & Tech (12 Hours)

Data & Tech- Introduction- Data in Financial Services- Application of Data Analytics in Finance- Methods of Data Protection- How AI is transforming the future of FinTech- Digital Identity- Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD)- AI & Governance- New Challenges of AI and Machine Learning- Challenges of Data Regulation.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Case Study Discussion, Peer Group Work

Books for Study:

1. Susanne Chishti and Janos Barberis, “The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016
2. Chavan Chandrahauns, Patankar Atul (2024), “Introduction to FINTECH”, Pearson Publication

Books for Reference:

1. Buckley Ross P, Arner Douglas W, Zetsche Dirk A (2023), “FinTech- Fintech, Technology and Regulation”, Cambridge University Press.
2. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 2018
3. Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019

Websites and eLearning Sources:

1. <https://www.worldbank.org/en/topic/fintech>

2. <https://www.fintechfutures.com/fintech/ebook-future-proof-your-fintech-strategies-to-succeed-in-2024-and-beyond>
3. <https://www.coursera.org/courses?query=fintech>

Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Describe the evolution of finance and technology around the world.	K1
CO–2	Examine and comprehend how AI, Big Data, Crypto currencies and Block chain is changing financial world.	K2
CO–3	Analyse the functions of digital finance and other financial services.	K3
CO–4	Assess and evaluate the regulations of FinTech and RegTech Ecosystem	K4
CO–5	Synthesize the knowledge of AI in transforming the future of FinTech	K5

Relationship Matrix

Semester	Course Code	Title of the Course								Hours	Credits
6	25UCR63ES03B	Discipline Specific Elective – 3: FinTech								4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO–1	2	2	3	3	2	3	3	2	2	2	2.4
CO–2	2	2	2	3	2	2	3	3	2	2	2.3
CO–3	2	3	3	2	3	2	2	3	3	2	2.5
CO–4	2	2	3	2	2	2	3	3	3	2	2.5
CO–5	2	3	3	3	2	2	2	3	2	3	2.4
Mean overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63ES04A	Discipline Specific Elective 4: Digital Banking	4	3

Course Objectives
To describe the fundamental concepts and functions of different types of banks.
To explain the rights and liabilities of a customer and a banker in regard to various situations.
To utilize cheques and bills of exchange as negotiable instruments.
To analyse and manage the risks in banks.
To explain the recent trends in banking operations.

UNIT I: Banking Evolutions in India

(12 Hours)

Banking: Meaning - Evolution of Indian Banking system; Structure of Banks in India: Different types of Banks in India; Role of Banks - Nationalisation of Banks for Implementing Govt. Policies; Reserve Bank of India (Central Bank): Its Functions; Commercial Bank: Its Functions, Clearing Houses, Creation of Credit-New Banking initiatives taken by Govt. for Universal Banking- Merchant Banking-Meaning and features-Investment Banking – Meaning and Features; Digitization in Indian banking sector

UNIT II: Banking Products and Services

(12 Hours)

Products / services offered by bank- Non fund based facilities-Ancillary services - Types of customers-minors - joint account holders - HUF - firms - companies - trusts - societies -Govt. and public bodies- Banker customer relationship- General and special relationship - Termination of Banker -Customer Relationship - Know Your Customer' Guidelines of the RBI- Customer Identification Procedure, Customer Identification Requirements. Customer Grievances and redressal -Banking Ombudsman- Application of Fintech in Banking and Financial Services- Digital Banking products and services.

UNIT III: Negotiable Instruments

(12 Hours)

Negotiable Instruments: Features-Types-Special parties to Negotiable Instrument, Cheque - Essentials of Cheque- Crossing of Cheque; Endorsement and its classifications, Payment of cheque, Collection of Cheque, Dishonour of Cheque, Roles and Responsibilities of Paying Banker and Collecting Banker. Bills of Exchange: Definition, characteristics and Parties Involved- Difference Between Bill and Cheque.

UNIT IV: Risk Management in Banks and International Banking Management

(12 Hours)

Risk Management in Banks: An Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues-Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation- Basel Banking Norms III. International Banking: An Overview, Legal & Regulatory Framework, International Banking Operations Management, Risk Management in International Banking, Special Issues: Technology and International Banking; Globalisation and International Banking; Financial Innovations in International Banking- Role of Digital Banking in Modern times.

UNIT V: Recent Trends in Banking

(12 Hours)

Communication Networks in Banking system, Automated Clearing Systems, Clearing House Inter-bank Payment System (CHIPS), Electronic Fund Management, Electronic Clearing Systems (ECS): Important aspects/ features, Real Time Gross Settlement (RTGS); National Electronic Funds Transfer (NEFT) ;UPI - Indian Financial System Code (IFSC); Automated Teller Machines (ATMs) ; Debit card - credit card - Forex Cards- Internet Banking ;Core Banking Solutions (CBS) ;Computerization of Clearing of Cheques; Cheque Truncation System (CTS). E-Banking, mobile Banking- smart Cards- types -Financial Applications of Smart Cards, Artificial intelligence - Application of AI and Machine learning in banking services- chat bots- Block chain- Cloud computing -cyber security. Challenges in banking- future of Banks including career options.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Case Study Discussion, Peer Group Work

Books for Study:

1. Tannan, M.L. (2021). *Banking Law and Practice in India*. India Book House.
2. Chavan, C. & Patankar, A (2024). *Introduction to Fintech, 1st Edition*, Pearson Education

Books for Reference:

1. Sundaram., K.P.M. & Varshney, P.N., (2019). *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi.
2. Gordon, E., & Natarajan, K. (2009). *banking: theory, Law and Practice*. Himalaya Publishing House.
3. Gurusamy, S. (2008). *Banking Theory Law and Practice*. Vinay Nicole Imprints Private Limited.

Websites and eLearning Sources:

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Describe the Fundamental concepts and functions of different types of Banks	K1
CO2	Explain the rights and liabilities of a customer and a banker in regard to various situations.	K2
CO3	Utiliser cheque and Bills of Exchange as Negotiable Instrument	K3
CO4	Analyse and manage the risks in banks	K4
CO5	Explain The Recent Trends in Banking Operations	K5

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
6	25UCR63ES04A		Discipline Specific Elective - 4: Digital Banking						4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	2	3	3	1	2.5
CO2	3	3	3	2	2	3	3	3	2	1	2.5
CO3	3	3	3	3	2	3	3	2	2	1	2.5
CO4	3	2	2	3	2	3	3	3	2	1	2.4
CO5	3	3	2	2	2	3	3	3	2	1	2.4
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR63ES04B	Discipline Specific Elective - 4: Investment Management	4	3

Course Objectives
To understand the basic concepts of investment management
To know the various types of Investment attributes
To learn about the risks involved in investment
To comprehend the investment alternatives
To familiarise with fundamental and technical analysis

UNIT I: Investment (12 Hours)

Investment- Meaning- Features- Alternatives- Economic investment and financial investment. Investment Objectives- investment and speculation- elements of Investments- Investment attributes – Risks of Investments- Systematic and non-systematic risk - Business and financial risk, purchasing power risk, market risk- Interest rate risk- social or regulatory risk and other risks- Investment Assets- Investment strategies.

UNIT II: Investment Alternatives (12 Hours)

Investment Alternatives and their features – Shares, Debentures and Bonds-Public Deposits- Bank Deposits -Post Office Savings-Public Provident Fund (PPF)-Money Market Instruments -Mutual Fund Schemes - Life Insurance Schemes- Real Estates - Gold-Silver - Derivative Instruments- Commodity Market – Tax saving investments

UNIT III: Fundamental Analysis (12 Hours)

Fundamental analysis-Meaning-Importance-Objectives- Influence of the economy- Macro and Micro Economic Indicators -Economy Vs Industry and Company- Industry analysis- Industry life cycle and its impact on Investment decision-Company analysis-Financial and Non Financial Parameters

UNIT IV: Technical Analysis (12 Hours)

Technical analysis – Basic assumptions –Difference between Fundamental analysis and Technical analysis. Dow theory – primary- secondary and minor trends. Chartist method- breadth of the market, volume of trade – Important chart pattern adopted in Technical analysis- support and resistance level – head and shoulders – moving average methods. Elliot Wave theory.

UNIT V: Portfolio Management (12 Hours)

Meaning of Portfolio- Objectives of Portfolio Management – Need and importance of Portfolio management - Portfolio Investment Process- Basic principles – Portfolio Types and their needs - Aggressive – Moderate or Balanced-Conservative. Financial planning-Portfolio Returns and Risk–Mean Variance Criterion–Markowitz Diversification – Efficient Frontier – Dominance Principle – Optimum Portfolio – Utility Theory.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models, flipped learning, and LMS based online classes.
Assessment Pattern	MCQs, Case study Analysis, Peer Group Discussion.

Books for Study:

1. Prasanna, C. (2021). *Investment Analysis and Portfolio Management*, (6th Ed.). McGraw Hill.

Books for Reference:

1. Edwin J. Elton, Martin J. Gruber, Stephen J. Brown, and William N. Goetzmann (2021)"Modern Portfolio Theory and Investment Analysis"
2. Frank K. Reilly and Keith C. Brown (2020) "Investment Analysis and Portfolio Management".

Websites and eLearning Sources:

1. <https://www.coursera.org/specializations/investment-management>
2. https://onlinecourses.nptel.ac.in/noc23_mg62/preview
3. <https://emeritus.org/in/learn/finance-investment-management/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Examine the various investment avenues	K1
CO2	Recognize the best and suitable source of investment	K2
CO3	Gain ability to choose the modes of investment	K3
CO4	Explain the principles of Dow Theory	K4
CO5	Enter into the stock market and stock trading professional	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR63ES04B		Discipline Specific Elective - 4: Investment Management							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	2	2	3	3	2	2	3	2.5
CO2	2	3	3	2	3	2	3	2	2	3	2.5
CO3	2	2	3	2	3	3	3	2	3	2	2.4
CO4	2	3	2	2	3	2	3	2	2	3	2.4
CO5	3	3	2	3	2	2	2	2	2	3	2.4
Mean Overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
6	25UCR64OE02	Open Elective – 2 (WS): Financial Services	4	2

Course Objectives
To define the various terms of Indian financial services.
To summarize the aspects relating to merchant banking services in India.
To identify the venture capital models in India.
To analyze the system of hire purchase and leasing.
To synthesize the various terms used in discounting, factoring, and forfeiting.

Unit I: Introduction

(12 Hours)

Financial Services: Meaning-Functions- Classification- Scope - Fund Based Activities -Non- fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector- Present Scenario of Financial Services in India; Recent trends in Financial Services in India and at global level.

Unit II: Investment Banking

(12 Hours)

Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call Money Market, Merchant Banks vs Investment Banks- Recent Developments, the role of RBI and Commercial Banks in the Indian Money market.

Unit III: Venture Capital

(12 Hours)

Venture Capital: Meaning, Features, Scope, Importance, Advantages and Disadvantages; Process and Working of Venture Capital- Origin - Initiative in India -Venture Capital Guidelines-Method of Venture Financing - Indian Scenario - Suggestions for the Growth of Venture Capital - Angel Investors and groups- Concept of Mezzanine Financing and its Process.

Unit IV: Hire Purchase and Leasing

(12 Hours)

Hire Purchase: Features-Legal Position-Hire Purchase and Credit Sales-Hire Purchase and Installment Sale-Hire Purchase and Leasing-Origin and Development - Banks and Hire Purchase Business. Leasing: Definition - Steps in Leasing Transactions -Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Advantages and Disadvantages of Lease-Structure of Leasing Industry - Problems and Prospects.

Unit V: Bills Discounting, Factoring and Forfeiting

(12 Hours)

Bills Discounting: Concept-Types of Bills-Differences between Bill Purchase, Bill Discounting and Bill Negotiating - Advantages and Disadvantages of Bill Discounting, Bill Purchase and Bill Negotiating- RBI Guidelines to control misuse of bill discounting. Factoring and Forfeiting: Meaning and Nature of Factoring- Parties Factoring-Merits and Demerits of Factoring-Types-Factoring in India - Factoring Regulation Act, 2011 - Parties to Forfeiting - Costs of Forfeiting -Benefits of Forfeiting for Exporters and Importers - Recent Developments in Solving Problems in Forfeiting -Differences between Factoring and Forfeiting- Application of Artificial Intelligence and Machine learning in Financial Services.

Teaching Methodology	Lecturing, PPT, Case study discussions, and flipped learning,
Assessment Pattern	MCQs, Seminar, Case Study Discussion, Peer Group Work

Books for Study:

1. Khan, M.Y. (2019). *Financial Services.*, Tata Mc-Graw Hill. (2019)
2. Rose, P. & Hudgins, S. (2024). *Bank Management and Financial Services.* McGraw Hill
3. Kumar V., Kaur M, & Gupta A (2021). *Taxmann's Financial Market Institutions and Services.* Taxmann Publication.

Books for Reference:

1. Bhole, L. M. & Mahakud, *Financial Institutions and Markets*, (6th Ed.). McGraw Hill Education,

- Gordon, E, Natarajan, K. (2020). *Emerging Scenario of Financial Services*, Himalaya Publishing House.

Websites and eLearning Sources:

- <https://www.rbi.org.in/commonperson/English/Scripts/FAQs.aspx?Id=1167>
- <https://irdai.gov.in/duties-and-responsibilities>
- <https://financialservices.gov.in/importantlink/Regulators>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	Define the various terms of Indian financial services.	K1
CO2	Summarize the aspects relating to Merchant banking services in India	K2
CO3	Identify the venture capital models in India	K3
CO4	Analyse the system of Hire Purchase And leasing	K4
CO5	Synthesize the various terms used in Discounting, Factoring and Forfeiting	K5

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
6	25UCR64OE02		Open Elective – 2 (WS): Financial Services							4	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO 4	PSO5	
CO1	3	2	3	2	2	3	3	3	2	2	2.5
CO2	2	2	3	3	3	2	3	3	2	2	2.5
CO3	3	3	3	2	3	2	2	3	3	2	2.6
CO4	2	2	3	2	3	3	3	2	3	2	2.5
CO5	2	3	2	2	2	2	3	2	2	3	2.3
Mean Overall Score											2.5 (High)