

Sadakathullah Appa College (Autonomous)

(Reaccredited by NAAC at an 'A++' Grade. An ISO 9001:2015 Certified Institution)

Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu

PG AND RESEARCH DEPARTMENT OF COMMERCE



CBCS SYLLABUS

Learning Outcome-based Curriculum Framework for

B.COM. (COMMERCE)

(Applicable for the students admitted from June 2024 as per

the Resolutions of the Academic Council Meeting held on 01.06.2024)

CONTENTS

Sl.No.	Course Title	Course Code
1	Prose	24ULAR11
2	பொதுத் தமிழ் 1 – தமிழ் இலக்கிய வரலாறு - 1	24ULTA11
3	General English - I	24ULEN11
4	Financial Accounting - I	24UCCO11
5	Principles of Management	24UCCO12
6	Business Economics	24UAEC11
7	International Trade	24UABA12
8	Business Environment	24UACO11
9	Principles of Commerce	24UNCO11
10	Foundation Course in Commerce	24UFCO11
11	Grammar	24ULAR21
12	பொதுத் தமிழ் 2 - தமிழ் இலக்கிய வரலாறு - 2	24ULTA21
13	General English - II	24ULEN21
14	FinancialAccounting–II	24UCCO21
15	Business Law	24UCCO22
16	Indian Economic Development	24UAEC21
17	Office Management & Secretarial Practice	24UABA22
18	E-Commerce	24UACO21
19	Development of Small Business	24UNCO21
20	Value Education –I	24USVE2A
21	Value Education –II	24USVE2B

**Sadakathullah Appa College, Rahmath Nagar,
Tirunelveli – 627 011.
Programme Structure & Credits – UG B.Com.
2024 – 2027**

Se	Par	Course Type	Title of the Course	Course Code	H/W	C	Marks		
							I	E	T
I	I	Lang-I	Prose	24ULAR11	6	3	25	75	100
			பொதுத் தமிழ் 1 – தமிழ் இலக்கிய வரலாறு - 1	24ULTA11					
	II	Lang-II	General English - I	24ULEN11	6	3	25	75	100
	III	Core-I	Financial Accounting - I	24UCCO11	4	4	25	75	100
	III	Core - II	Principles of Management	24UCCO12	4	4	25	75	100
	III	EC –I (GE)	Business Economics	24UAEC11	6	5	25	75	100
			International Trade	24UABA12					
			Business Environment	24UACO11					
	IV	SEC-I (NME)	Principles of Commerce	24UNCO11	2	2	15	35	50
	IV	FC	Foundation Course in Commerce	24UFCO11	2	2	15	35	50
					30	23			600
II	I	Lang-I	Grammar	24ULAR21	6	3	25	75	100
			பொதுத் தமிழ் 2 - தமிழ் இலக்கிய வரலாறு - 2	24ULTA21					
	II	Lang-II	General English - II	24ULEN21	6	3	25	75	100
	III	Core-III	Financial Accounting–II	24UCCO21	4	4	25	75	100
	III	Core - IV	Business Law	24UCCO22	4	4	25	75	100
	III	EC –II (GE)	Indian Economic Development	24UAEC21	6	5	25	75	100
			Office Management & Secretarial Practice	24UABA22					
			E-Commerce	24UACO21					
	IV	SEC-II (NME)	Development of Small Business	24UNCO21	2	2	15	35	50
	IV	SEC-III	Value Education –I	24USVE2A	2	2	15	35	50
			Value Education –II	24USVE2B					
					30	23			600

PROGRAMME OUTCOMES (PO):
(Aligned with Graduate Attributes) for
Commerce

PO	Upon completion of B.Com./B.Com. Finance. / BBA / B.Com. Hons'. Degree Programme, the students will be able to:
PO 1	Disciplinary Knowledge <ul style="list-style-type: none"> Obtain in-depth knowledge in the key areas and in the allied areas of study in Commerce and Business.
PO 2	Communication Skills / Digital Literacy <ul style="list-style-type: none"> Acquire the adequate skills that are needed for employment and become an expert in business correspondence. Obtain and apply ICT skills for trade purposes and effective e-commerce/ e-business operations.
PO 3	Critical Thinking / Analytical Skills / Problem Solving Skills <ul style="list-style-type: none"> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence in business situations. Ability to analyze and synthesize data from a variety of sources relating business and draw valid conclusions Capacity to extrapolate from courses taught and solve different kinds of non-familiar problems in real life situations.
PO 4	Self-Directed Learning / Lifelong Learning/ Leadership readiness <ul style="list-style-type: none"> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. Ability to acquire knowledge and skills that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning.
PO 5	Moral and Ethical Awareness / Environmental Conservation and Sustainability <ul style="list-style-type: none"> Ability to work effectively and respectfully with diverse teams. Be aware of the legal and ethical issues, fair-trade practices and realise their personal and social responsibility. Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.
PO 6	Research-related skills: <ul style="list-style-type: none"> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

Programme Specific Outcomes:

PSO	Upon the completion of B.Com. Degree Programmes the students will be able to	POs mapped
PSO 1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.	2,3,4
PSO 2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations	1,2,4
PSO 3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.	1,3,6
PSO 4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.	1,3,5,6
PSO 5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit	2,4,5,6

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires student store call information from the course content. Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating, and interpreting in their own words. The questions go beyond simple recall and require students to combine together. 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something in to its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to beasked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills. 	

Semester - I	PROSE		24ULAR11			
LANG – I			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 60	Marks :100	6	-	-	3

General Objective: To make the students to understand the structure of Arabic language and improve the reading and writing skills.

Learning Objectives

LO	The learners will be able to:
LO-1	Understand basic Arabic grammar.
LO-2	Understand the structure of Arabic language.
LO-3	Employ sentence making.
LO-4	Enhance vocabulary.
LO-5	Improve reading and writing skills.

- UNIT I -** من الدرس الأول إلى الدرس الرابع
- UNIT II -** من الدرس الخامس إلى الدرس الثامن
- UNIT III –** من الدرس التاسع إلى الدرس الثالث عشر
- UNIT IV –** من الدرس الرابع عشر إلى الدرس الثامن عشر
- UNIT V –** من الدرس التاسع عشر إلى الدرس الثالث والعشرون

Textbooks:

- دروس اللغة العربية لغير الناطقين بها، الجزء الأول، الدكتور ف. عبد الرحيم.1

Reference Books:

1. معجم الكلمات الواردة في دروس اللغة العربية لغير الناطقين بها
2. مفتاح دروس اللغة العربية لغير الناطقين بها
3. القراءة الراشدة – للشيخ أبي الحسن علي الحسني الندوي
4. القراءة المفيدة – للدكتور محمد يوسف كوكن العمري
5. منهاج العربية - السيد النبي حيدرآبادي

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Understand the correct pronunciation of Arabic letters	PSO 1	K2
CO-2	Apply the structure-based composition	PSO 1,2	K3
CO-3	List out the new vocabulary in Arabic	PSO 1	K4
CO-4	Evaluate and read the Arabic sentences without diacritical marks	PSO 1,2	K5
CO-5	Able to create the simple sentences in Arabic without errors.	PSO 1	K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
I	24ULAR11	PROSE					90	3			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	3	3	1	2	1	1	3	2	2	1	1
CO-2	3	3	1	2	1	1	3	2	2	1	1
CO-3	3	3	1	2	1	1	3	2	2	1	1
CO-4	3	3	1	2	1	1	3	2	2	1	1
CO-5	3	3	1	2	1	1	3	2	2	1	1

STRONG – 3, MEDIUM – 2 , LOW – 1

Prepared by : Dr. S.A.Mohamed Rafeek

Checked by: Dr. J. Ubaiyathulla

Head of the Department

Semester - I	பொதுத்தமிழ் - 1		24ULTA11			
LANG – I	தமிழ் இலக்கிய வரலாறு - 1		L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	3

General Objective:

- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.

Learning Objectives:

LO	The learners will be able to:
LO - 1	தமிழ் இலக்கண, இலக்கியங்களை மாணவர்கள் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்.
LO - 2	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.
LO - 3	அற இலக்கியங்களை அறியச் செய்து வாழ்வின் விழுமியங்களை பயிற்றுவித்தல்.
LO - 4	காப்பியங்களை அறிமுகம் செய்து அதன் வழி வாழ்வியலை புரியச் செய்தல்.
LO - 5	பக்தி இலக்கியங்களின் மூலம் பக்தியுணர்வை ஊட்டுதல்.

அலகு 1 இலக்கணம்

- தொல்காப்பியம், இறையனார் களவியல் உரை, நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை - நூல்கள்
- மொழிப் பயிற்சி - ஒற்றுப்பிழை தவிர்த்தல்
 - வல்லினம் மிகும் இடங்கள்
 - வல்லினம் மிகா இடங்கள்
 - ஈரொற்று வரும் இடங்கள்
 - ஒரு, ஓர் வரும் இடங்கள்
 - அது, அஃது வரும் இடங்கள்
 - தான், தாம் வரும் இடங்கள்

- சங்க இலக்கியம் - எட்டுத் தொகை, பத்துப்பாட்டு.
- அற இலக்கியம் - பதினெண்கீழ்க்கணக்கு நூல்கள்.
- காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்.

4. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள் நாலாயிர திவ்வியப் பிரபந்தம்), பகுத்தறிவு இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு 2 சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு

எட்டுத்தொகை

- | | |
|---------------------------|--|
| 1. நற்றிணை | - முதல் பாடல் - நின்ற சொல்லர் |
| 2. குறுந்தொகை 3 ஆம் பாடல் | - நிலத்தினும் பெரிதே |
| 3. ஐங்குறுநூறு | - “நெல் பல பொலிக! பொன் பெரிது சிறக்க!” (முதல் பாடல்) வேட்கைப் பத்து. |
| 4. கலித்தொகை | - 51- சுடர்த்தொடிக் கேளாய் - குறிஞ்சிக் கலி. |
| 5. புறநானூறு | - 189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187 |

பத்துப்பாட்டு

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு 3 அற இலக்கியம் பதினெண்கீழ்க்கணக்கு நூல்கள்

- | | |
|-------------------|------------------------------|
| 1. திருக்குறள் | - அறன் வலியுறுத்தல் அதிகாரம் |
| 2. நாலடியார் | - பாடல் : 131 (குஞ்சியழகும்) |
| 3. நான்மணிக்கடிகை | - நிலத்துக்கு அணியென்ப |
| 4. பழமொழி நானூறு | - தம் நடை நோக்கர் |
| 5. இனியவை நாற்பது | - 37 இளமையை மூப்பு என்று |

அலகு 4 காப்பிய இலக்கியம் (ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்)

- | | |
|------------------|-------------------------------|
| 1. சிலப்பதிகாரம் | - வழக்குரைகாதை |
| 2. மணிமேகலை | - பாத்திரம் பெற்ற காதை |
| 3. பெரியபுராணம் | - பூசலார் நாயனார் புராணம் |
| 4. கம்பராமாயணம் | - குகப் படலம் |
| 5. சீறாப்புராணம் | - மானுக்குப் பிணை நின்ற படலம் |
| 6. இயேசு காவியம் | - ஊதாரிப்பிள்ளை |

அலகு 5 பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும் (பக்தி இலக்கியம் பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் - பகுத்தறிவு இலக்கியம் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

பக்தி இலக்கியம்:

- | | |
|----------------------------|---|
| 1. திருநாவுக்கரசர் தேவாரம் | - “நாமார்க்கும் குடியல்லோம்” எனத் தொடங்கும் பாடல் மட்டும் |
|----------------------------|---|

2. மாணிக்கவாசகர் திருவாசகம் - “நமச்சிவாய வாழ்க நாதன் தாள் வாழ்க” முதல் “சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க” வரை.
3. பொய்கையாழ்வார் - வையந் தகளியா வார்கடலே
4. பூதத்தாழ்வார் - அன்பே தகளியா
5. பேயாழ்வார் - திருக்கண்டேன் பொன்மேனி கண்டேன்
6. ஆண்டாள் - திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)

பகுத்தறிவு இலக்கியம்

1. திருமூலர் - திருமந்திரம் (270, 271, 274, 275 285) பட்டினத்தார் திருவிடை மருதூர் (காடே திரிந்து – எனத் தொடங்கும் பாடல் பா.எண். 279, 280)
2. கடுவெளிச் சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்)
3. இராவண காவியம் - தாய்மொழிப் படலம் - 18, ஏடுகையில்லா ரில்லை முதல்- 22 செந்தமிழ் வளர்த்தார் வரை.

பாட நூல்:

பதிப்பாசிரியர் முனைவர் ச.மகாதேவன், பொதுத்தமிழ் 1, சதக்கத்துல்லாஹ் அப்பா கல்லூரி வெளியீடு, 2024 – 2025 (முதற் பதிப்பு).

பார்வை நூல்கள் :

1. மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாதெமி, புதுடெல்லி.
2. மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
4. தமிழ் இலக்கிய வரலாறு – முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
5. புதிய தமிழ் இலக்கிய வரலாறு – முனைவர்.சிற்பி பாலசுப்ரமணியம், நீல.பத்மநாபன்
6. தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
7. தமிழ் இலக்கிய வரலாறு - முனைவர். ப.ச.ஏசுதாசன்
8. தமிழ் இலக்கிய வரலாறு – ஸ்ரீகுமார்
9. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு – பாக்கியமேரி
10. தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

- <https://www.chennaiilibrary.com/>
- <https://www.sirukathaigal.com>

- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

Course Outcomes

CO	Upon completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO-1	மொழியறிவோடு சிந்தனைத் திறனைப் பெறுவர்.	1, 2, 3	K4
CO-2	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.	1, 4	K3, K4
CO-3	அற இலக்கியம் தமிழ்க் காப்பியங்களின் வழி வாழ்வியல் சிந்தனையைப் பெறுவர்.	2,3,4	K3, K4,
CO-4	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினை அறிவர்.	4,5	K3, K6
CO-5	பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி சமய நல்லிணக்கத்தைப் பின்பற்றுவர்.	2,3,4	K5, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours		Credits		
I	24ULTA11	தமிழ் இலக்கிய வரலாறு - 1					90		3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	2	2	3	2	3
CO-2	3	3	2	2	2	3	2	3	3	2	2
CO-3	3	2	3	3	2	2	2	3	2	3	2
CO-4	-	3	3	2	2	2	3	2	3	2	2
CO-5	-	3	2	2	2	3	3	2	2	2	2

3 - STRONG, 2 - MEDIUM, 1- LOW

Prepared by : Dr. A.S. Shaik Sindha

Checked by: Dr.S.Mahadevan

Head of the Department

Semester - I	General English - 1		24ULEN11			
LANG- II			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	3

General Objective:

To train learners to communicate effectively, think critically, and express themselves creatively.

Learning Objectives (LO)

LO	The learners will be able to :
LO – 1	Acquire self-awareness and develop positive thinking which are required in various situations.
LO – 2	Develop the attribute of empathy
LO – 3	Acquire creative and critical thinking skills
LO – 4	Learn the basics of grammar
LO – 5	Develop Listening, Speaking, Reading and Writing (LSRW) skills

Unit - I

The Skill-focused: Self-Awareness and Positive Thinking

Autobiography

1. *I am Malala* (Chapter 1) by Malala Yousafzai.
2. *The Story of My Experiments with Truth* (Chapters 1, 2 and 3) by M.K.Gandhi.

Poetry

1. “Where the Mind is Without Fear” (*Gitanjali*, Verse – 35) by Rabindranath Tagore
2. “Love Cycle by Chinua Achebe”

Unit – II

The Skill Focused: Empathy

Poetry

1. “Nine Gold Medals” – David Roth
2. “Alice Fell or Poverty” – William Wordsworth

Short Story

1. The School for Sympathy – E.V. Lucas
2. Barn Burning – William Faulkner

Unit – III

The Skills Focused:Critical and Creative Thinking

Poetry

1. “The Things That Haven’t Been Done Before” – Edgar Guest
2. “Stopping by the Woods on a Snowy Evening” – Robert Frost

Readers Theatre

1. The Magic Brocade – A Tale of China
2. “Three Sideway Stories from Wayside School” by Louis Sachar adapted from the book *Stories on Stage* by Aaron Shepard.

Unit – IV

Parts of Speech

1. Articles
2. Noun
3. Pronoun
4. Verb
5. Adverb
6. Adjective
7. Preposition

Unit – V

Paragraph and Essay Writing

1. Descriptive
2. Expository
3. Persuasive
4. Narrative

Reading Comprehension

Types of Reading: Extensive and Intensive Reading

Vocabulary Building

Critical text analysis

Deep reading (Pages 72 to 84 from TANSCHS Syllabus - 2022)

Textbooks

1. Malala Yousafzai. *I am Malala*, Little, Brown and Company, 2013.
2. M.K. Gandhi. *An Autobiography or The Story of My Experiments with Truth* (Chapter – I), Rupa Publications, 2011.
3. Rabindranath Tagore. "Gitanjali 35" from *Gitanjali* (Song Offerings): A Collection of Prose Translations made by the Author from the Original Bengali. Mac Millan, 1913.
4. N. Krishnasamy, *Modern English: A Book of Grammar, Usage and Composition*, Macmillan, 1975.
5. Aaron Shepard. *Stories on Stage*, Shepard Publications, 2017.
6. J.C. Nesfield. *English Grammar, Composition and Usage*, Macmillan, 2019.

Web Sources

1. Malala Yousafzai. I am Malala (Chapter 1)
<https://archive.org/details/i-am-malala>.
2. M.K Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter-1)-Rupa Publication, 2011.
<https://www.indiastudychannel.com/resources/146521-Book->

Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx

3. Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings)
<https://www.poetryfoundation.org/poems/45668/gitanjali-35>
4. Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
<https://amzn.eu/d/9rVzlNv>
5. J C Nesfield. Manual of English Grammar and Composition. <https://archive.org/details/in.ernet.dli.2015.44179>

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Understand self- awareness and positive thinking required in various life situations	1,2,3	K1, K2
CO-2	Acquire the attribute of empathy.	1,2,3,4	K2, K3
CO-3	Develop creative and critical thinking abilities.	1,2,3,4	K3, K4
CO-4	Explain basic grammar, develop and integrate the use of four language skills (LSRW)	2, 3	K4, K5
CO-5	Compose original poems and personal narratives.	1,2,3,4	K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 - Creating**

Relationship Matrix

Semester	Course Code		Title of the Course				Hours		Credits		
1	24ULEN11		General English 1				90		3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	1	2	3	3	3	3	3	3
CO2	3	3	3	1	2	3	3	3	3	1	1
CO3	3	3	1	3	3	2	3	3	3	1	1
CO4	3	3	1	2	1	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3

STRONG – 3, MEDIUM – 2 AND LOW - 1

Prepared by: Dr.L.Faustina Leo

Checked by

Dr.S.Mohamed Haneef

Head of the Department

Semester - I	Financial Accounting I *		24UCCO11/ 24UCCF11/ 24UCHC11			
Core – I			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	4

*** Common to B.Com., B.Com. Finance and B.Com. Honours**

General Objectives

To impart knowledge on fundamentals of Financial Accounting to the students and to make them to prepare final account for a business concern.

Learning Objectives

LO	The learners will be able to:
LO-1	Understand the basic accounting concepts and standards.
LO-2	Know the basis for calculating business profits.
LO-3	Familiarize with the accounting treatment of depreciation.
LO-4	Learn the methods of calculating profit for single entry system.
LO-5	Gain knowledge on the accounting treatment of insurance claims.

Unit I - Fundamentals of Financial Accounting

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

Unit II - Final Accounts (12 Hours)

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

Unit III –Depreciation and Bills of Exchange

Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method. Units of Production Method - Cost Model vs Revaluation

Bills of Exchange- Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate

Unit IV – Accounting from Incomplete Records - Single Entry System

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

Unit V – Royalty and Insurance Claims

Meaning - Minimum Rent - Short Working - Recoupment of Short Working - Lessor and Lessee - Sublease - Accounting Treatment.

Insurance Claims-Calculation of Claim Amount-Average clause (Loss of Stock only)

THEORY 20% & PROBLEM 80%

Textbooks:

1. S. P. Jain and K. L. Narang, Financial Accounting- I, Kalyani Publishers, New Delhi.
2. Dr. R. Vimal Nishant, Dr. A. Hamil, Dr. N. Maria Nevis Soris, Dr. M. Gokulanathan, Dr. A. Joseph Xavier, Dr. Y. Natarajan and CMA Dr. G. Ravi, Financial Accounting – I, Himalaya Publishing House, First Edition, 2024

Reference Books:

1. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
2. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
3. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
4. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
5. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	1,2,3	K1, K2, K3, K4, K5
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	1,2,4	K1, K2, K3, K4, K5, K6
CO3	Analyse the various methods of providing depreciation	2,3,4	K1, K2, K3, K4, K5
CO4	Evaluate the methods of calculation of profit	3,4,5	K1, K2, K3, K4, K5, K6
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	1,2,5	K1, K2, K3, K4, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;

K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
I	24UCCO11	Financial Accounting I					60	4			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	2	3	3	2	2	3	3
CO-2	3	2	3	2	2	2	3	3	3	2	3
CO-3	3	2	3	2	2	2	3	3	2	3	2
CO-4	3	2	3	3	3	3	3	2	3	3	1
CO-5	3	2	3	2	2	2	3	2	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. J. Abdul Khader	Dr. A. Hamil
		Head of the Department

Semester - I	Principles of Management *		24UCCO12 24UCCF12 24UCHC12			
Core – II			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	4

*** Common to B.Com., B.Com. Finance and B.Com. Honours**

General Objectives

To impart knowledge on fundamental principles of Management to the students and to make them to manage a business concern

Learning Objectives

LO	The learners will be able to:
LO-1	Understand the basic management concepts and functions
LO-2	Know the various techniques of planning and decision making
LO-3	Familiarize with the concepts of organisation structure
LO-4	Gain knowledge about the various components of staffing
LO-5	Enable the students in understanding the control techniques of management

Unit I - Introduction to Management

Meaning- Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art -Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.

Unit II - Planning

Planning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.

Unit III - Organizing

Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management.

Unit IV - Staffing

Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview- Training: Need - Types- Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360-degree Performance Appraisal - Work from Home - Managing Work from Home [WFH].

Unit V-Directing, Co-ordination and Control

Motivation -Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers.Leadership- Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders - Challenges faced by women in workforce - Supervision.

Co-ordination - Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques - Management by Exception [MBE].

Textbooks:

1. Dr. N. Ramani, Dr. A. Hamil, Dr. S. David Appathurai, Dr. S. Mary Pearly Sumathi, K. Banumathy, Dr. S. Selvakumar, D.K. Sowmiya Lakshmi, Principles of Management, Himalaya Publishing House, First Edition, 2024
2. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Administration, Kalyani Publications, New Delhi.

Reference Books:

1. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
2. P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
3. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
4. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
5. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Demonstrate the importance of principles of management.	2,3,5	K1, K2, K3, K4, K5
CO2	Paraphrase the importance of planning and decision making in an organization.	1,2,4	K1, K2, K3, K4, K5, K6
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	1,3,5	K2, K3, K4, K5, K6
CO4	Enumerate the various methods of Performance appraisal	2,3,4	K3, K4, K5, K6
CO5	Demonstrate the notion of directing, co-ordination and control in the management.	1,4,5	K2, K3, K4, K5, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
I	24UCCO12	Principles of Management						60	4		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	3	2	3	2	3
CO-2	3	3	3	2	2	2	3	3	3	3	3
CO-3	3	2	3	2	3	2	3	3	2	3	2
CO-4	3	3	2	3	3	3	3	2	3	3	3
CO-5	3	2	3	2	2	2	3	2	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. P. Geetha	Dr. A. Hamil
		Head of the Department

Semester - I	Business Economics		24UAEC11			
EC – IA (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	5

(Generic Elective Course as per the resolutions of Board of Studies of Economics)

General Objectives

To make the students to understand the fundamental concepts of Economic principles in business perspectives.

Learning Objectives

LO	The learners will be able to:
LO-1	Understand the approaches to economic analysis
LO-2	Know the various determinants of demand
LO-3	Gain knowledge on concept and features of consumer behaviour
LO-4	Learn the laws of variable proportions
LO-5	Enable the students to understand the objectives and importance of pricing policy

Unit I - Introduction to Economics

Introduction to Economics - Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition - Scope and Importance of Business Economics - Concepts: Production Possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency- Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation

Unit II - Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit III - Consumer Behaviour

Consumer Behaviour - Meaning, Concepts and Features - Law of Diminishing Marginal Utility - Equi-Marginal Utility - Cardinal and Ordinal concepts of Utility -Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties - Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV - Theory of Production

Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies - Producer's equilibrium.

Unit V - Market Structure

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives - Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly - Monopolistic Competition - Price Discrimination, Equilibrium of Firm in Monopolistic Competition-Oligopoly - Meaning - features, “Kinked Demand” Curve

Textbooks

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. Aryamala. T, Business Economics, Vijay Nocole, Chennai.

Reference Books

1. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
2. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
3. S.Shankaran, Business Economics-Margham Publications, Chennai.
4. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
5. Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	2,3	K1, K2, K4
CO2	Understood the factors of demand forecasting	1,3	K2, K3, K4, K5
CO3	Know the assumptions and significance of indifference curve	2,4	K4, K5, K6
CO4	Outline the internal and external economies of scale	1,5	K1, K2, K3, K4
CO5	Relate and apply the various methods of pricing	2,5	K1, K2, K3, K4, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;

K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
I	24UAEC11	Business Economics					90	5			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	2	2	1	2	2	2	3
CO-2	3	2	3	2	2	2	2	3	3	3	3
CO-3	3	2	3	2	2	2	2	3	2	2	2
CO-4	3	2	2	3	2	3	2	2	3	3	3
CO-5	3	2	3	2	2	2	2	2	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr.M.Sulthana Barvin	Dr. M. Sulthana Barvin
		Head of the Department of Economics

Semester - I	International Trade		24UABA12			
EC – IB (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	5	1	-	5

(Generic Elective Course as per the resolutions of Board of Studies of Business Administration)

General Objectives:

To impart knowledge on the concepts of international trade in the management point of view

Learning Objectives

LO	The learners will be able to:
LO-1	Enable students, familiarise with the basics of International Trade.
LO-2	Know the various theories of international trade.
LO-3	Impart knowledge about balance of trades and exchange rates.
LO-4	Gain knowledge about international institutions.
LO-5	Gain insights on World Trade Organisation

Unit I - Introduction

Introduction to International Trade - Meaning - Definition - Difference between Internal and International Trade - Importance of International Trade in the Global context

Unit II - Theories of International trade

Classical theories - Adam smith's theory of Absolute Advantage - Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory - Heckscher -Ohlin's Modern theory - International trade and Factor Mobility Theory - Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

Unit III - Balance of Payments and Balance of Trade

Balance of Payments - Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.

Balance of Trade - Terms of Trade - Meaning - Definition - Difference between BOP and BOT.

Unit IV - International Economic Institutions

International Economic Institutions - International Monetary System - Bretton Woods Conference - IMF - Objectives, Organizational structure - Membership - Quotas - Borrowing and Lending Programme of IMF - SDRs - India and IMF -World Bank and UNCTAD.

Unit V - World Trade Organisation

World Trade Organisation (WTO) - Functions and Objectives - Agricultural Agreements - GATS - TRIPS - TRIMS.

Textbooks

1. S Sankaran, International Trade, Margham Publication, Chennai
2. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai

Reference Books

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. BimalJaiswal&Richa Banerjee, Introduction to International Business, Himalaya Publication, Mumbai
4. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
5. C B Gupta, International Business, S Chand Publishing, New Delhi

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Distinguish between the concept of internal and international trade.	1,2,3	K2, K3, K4, K5
CO2	Define the various theories of international trade.	2,3,4	K1, K2, K3, K4
CO3	Examine the balance of trade and exchange rates	1,4,5	K3, K4, K5, K6
CO4	Appraise the role of IMF and IBRD.	3,4	K1, K2, K3, K4, K5
CO5	Define the workings of WTO and with special reference to India.	3,4	K1, K2, K3, K4, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;

K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
I	24UABA12	International Trade						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	2	2	2	3	2	2	3
CO-2	3	2	3	2	2	2	2	3	3	3	3
CO-3	3	2	3	2	2	2	2	3	2	2	2
CO-4	3	2	2	3	2	3	2	3	3	3	3
CO-5	3	2	2	2	2	2	2	3	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. S. Shahul Hameed	Dr. S. Shahul Hameed
		Head of the Department of Business Administration

Semester - I	Business Environment		24UACO11			
EC – IC (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	5	1	-	5

(Offered by Commerce Department as Generic Elective to other Department Students and B.Com. Students cannot choose the course)

General Objectives:

To educate the students on environment that impact the business

Learning Objectives

LO	The learners will be able to:
LO-1	Understand the nexus between environment and business.
LO-2	Know the Political Environment in which the businesses operate.
LO-3	Gain an insight into Social and Cultural Environment.
LO-4	Familiarize the concepts of an Economic Environment.
LO-5	Learn the trends in Global Environment / Technological Environment

Unit I - Introduction

The Concept of Business Environment - Its Nature and Significance - Elements of Environment- Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.

Unit II - Political Environment

Political Environment - Government and Business Relationship in India - Provisions of Indian Constitution Pertaining to Business.

Unit III - Social and Cultural Environment

Social and Cultural Environment - Impact of Foreign Culture on Business - Cultural Heritage - Social Groups -Linguistic and Religious Groups - Types of Social Organization - Relationship between Society and Business - Social Responsibilities of Business.

Unit IV - Economic Environment

Economic Environment - Significance and Elements of Economic Environment - Economic Systems and their Impact of Business - Macro Economic Parameters like GDP - Growth Rate of Population - Urbanization - Fiscal Deficit - Plan Investment - Per Capita Income and their Impact on Business Decisions.

Unit V - Technological Environment

Technological Environment - Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology-Impact of Technology on Business - Status of Technology in India-Determinants of Technological Environment.

Textbooks

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, Mumbai

Reference Books

1. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.

2. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
3. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
4. S. Sankaran, Business Environment, Margham Publications, Chennai
5. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Remember the nexus between environment and business.	2,3,4	K1, K2, K3, K4
CO2	Apply the knowledge of Political Environment in which the businesses operate.	1-4	K3, K4, K5, K6
CO3	Analyze the various aspects of Social and Cultural Environment.	2-5	K2, K3, K4, K5
CO4	Evaluate the parameters in Economic Environment.	3-5	K2, K3, K4, K5
CO5	Create a conducive Technological Environment for business to operate globally.	1-5	K1, K2, K3, K4, K5, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
I	24UACO11	Business Environment						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	2	3	3	2	3
CO-2	3	2	3	2	3	2	2	3	3	3	3
CO-3	3	2	3	2	3	2	2	3	3	2	2
CO-4	3	2	3	3	3	3	2	3	3	3	3
CO-5	3	2	3	2	3	2	3	3	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. M.N. Mohamed Abusali Shiek	Dr. A. Hamil
		Head of the Department of Commerce

Semester - I	Principles of Commerce *		24UNCO11			
SEC – I (NME)			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

*** Offered to Other major students as Non-major Elective Course**

General Objectives:

To impart the fundamental concepts of commerce to students and make them understand various avenues of business.

Learning Objectives

LO	The learners will be able to:
LO-1	Acquaint with the knowledge of Trade and Commerce
LO-2	Know about the Forms of organisation
LO-3	Know about the different types of Modes of Transportation
LO-4	Learn the banking and insurance details
LO-5	Learn the marketing and advertising media

Unit I - Introduction to Commerce

Economic activities - Concept of Business - Characteristics and objectives of business - classification of business activities: Industry and Commerce - Industry - Types - Primary and secondary - Commerce: Trade and Aids to trade - Types.

Unit II - Forms of organisation

Forms of Organisation - Sole Proprietorship - Partnership firm - Limited Liability Partnership - Joint stock company - One Person Company - Features, merits and demerits.

Unit III - Transportation and Warehouses

Transport - Functions - Modes of Transport: Road, Railway, Water and Airway - Advantages and Disadvantages of Transportation - Warehouse - Types and functions.

Unit IV - Banking and Insurance

Banking - Functions of Banks - Types of Bank Accounts - Insurance - Principles of Insurance - Types of Insurance.

Unit V - Marketing and Advertising

Marketing - Definition - Functions - Marketing mix - Market segmentation - Advertising - Types - Advertising media - Kinds of media - Advantages and Disadvantages.

Textbooks:

1. Fundamentals of Business Organisation – Y.K. Bhushan, Sultan Chand
2. Modern Marketing Principles and Practices – R.S.N. Pillai and Bhagavathi, Sultan Chand.

Reference Books:

1. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan
2. Organization and Management - Dr. S.C. Saxena
3. Business organization and management - M. C. Sukla

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Sustain with the basic concept of trade and the commerce	1,2,3	K1, K2, K3, K4, K5
CO2	Categorize the business organisation and its nature	2,3,4	K2, K3, K4
CO3	Understand the kinds of transportation and its role in economic development	3,4,5	K1, K2, K3, K4
CO4	Visualize the role of banking and insurance towards assisting the trade	1,4,5	K2, K3, K4, K5, K6
CO5	Familiarize with marketing concept and its significance in promoting business	1,4,5	K2, K3, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
I	24UNCO11	Principles of Commerce						30	2		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	2	3	2	3	2	2	2	2	2	2	3
CO-2	3	3	3	2	3	3	2	3	3	3	3
CO-3	3	3	3	2	3	2	3	3	2	2	2
CO-4	3	3	2	3	3	3	3	2	3	3	3
CO-5	3	3	3	2	3	2	2	2	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. A. Hamil	Dr. A. Hamil
		Head of the Department

Semester - I	Foundation Course in Commerce		24UFCO11			
FC			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

General Objectives:

To make aware of students various field of knowledge in commerce and to impart fundamental knowledge on those fields

Learning Objectives

LO	The learners will be able to:
LO-1	Acquaint with fundamental concepts of Business
LO-2	Understand fundamentals of Marketing
LO-3	Know the concepts of Financial Markets
LO-4	Examine the basic concepts of Banking
LO-5	Gain knowledge on the importance of Human Resource Management

UnitI - Commerce - Introduction

Definition of Commerce - Importance's of Commerce - Meaning of barter system -business - industry - trade - hindrances of trade - branches of Commerce.

Unit II - Accounting - Introduction

Book - Keeping - Meaning - Definition - Objectives - Accounting - Meaning -Definition - Objectives - Importance - Functions - Advantages-Limitations-Methods of Accounting - Single Entry Double Entry - Steps involved in double entry system - Advantages of double entry system - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts - Real Accounts - Nominal Accounts.

Unit III - Marketing and Advertising

Meaning of Marketing - Definition - Functions of Marketing - Meaning of Consumer -Standardization and Grading - Pricing - Kinds of Pricing - AGMARK - ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV - Auditing & Entrepreneurial Development

Introduction of Auditing - Origin and Evolution -Definition - Features of Auditing - Objectives of Auditing Advantages of Audit - Limitations of Auditing - Distinction between Auditing & Investigation - Distinction between Accounting & Auditing -Basic Principles of Audit - Classification of Audit - Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur - Types of an entrepreneur - Problems of Women entrepreneur - Concept of Women Entrepreneurs

Unit V - Income Tax Law and Practice

Tax history - Types -Various Terms in Tax - Exempted Income U/S 10 - Canons of Taxation - Income Tax Authority and Administration - Slab Rate - Filing of Returns - Residential Status.

Textbooks

1. L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.

2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. K. Aswathappa, KarminderGhuman - Management: Concept & Cases, McGraw Hill (India) Private Limited, Noida, Uttar Pradesh – 201309
2. RajanSaxena – Marketing Management, 6/E, McGraw Hill (India) Private Limited, Noida, Uttar Pradesh – 201309.
3. Anil Kumar, Poornima, Principles of Entrepreneurial development, NewagePublication, Chennai.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Able to explain the concepts of Business	2,3,4	K1, K2, K3
CO2	Know the concepts of Financial Accounting	1,2,3	K1, K2, K3, K4, K5, K6
CO3	Understood the concepts of marketing	1,3,4	K2, K3, K4
CO4	Summarise the fundamentals of Auditing and Entrepreneurial Development	2,3,5	K2, K3, K4, K5, K6
CO5	Apply the concepts of Income Tax	1,2,3	K2, K3, K4, K5, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
I	24UFCO11	Foundation Course in Commerce					30	2			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	2	2	2	2	2	2	3
CO-2	3	2	3	2	2	2	2	3	3	3	3
CO-3	3	3	2	2	3	3	3	3	2	2	2
CO-4	3	2	3	3	2	3	2	2	3	3	3
CO-5	3	3	3	2	3	2	3	2	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by		Checked by	
Name:	Dr. A. Hamil	Dr. A. Hamil	
		Head of the Department	

Semester – II	GRAMMAR		24ULAR21			
LANG – I			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	3

General Objective: To make the students to develop the skill of basic Arabic Grammar and Translation skills from Arabic to English vice-versa.

Learning Objectives

LO	The learners will be able to:
LO 1	Understand basic Arabic grammar.
LO 2	Understand the correct usage of Arabic grammar.
LO 3	Employ sentence making.
LO 4	Enhance vocabulary.
LO 5	Improve reading and writing skills.

UNIT I - Lessons 1 to 4 (Text Book – 1) من الدرس الأول إلى الدرس الرابع

UNIT II - Lessons 5 to 8 (Text Book – 1) من الدرس الخامس إلى الدرس الثامن

UNIT III – Lessons 9 to 12 (Text Book – 1) من الدرس التاسع إلى الدرس الثاني عشر

UNIT IV – Lessons 13 to 16 (Text Book – 1) من الدرس الثالث عشر إلى الدرس السادس عشر

UNIT V – Lessons 17 to 20 (Text Book – 1) من الدرس السابع عشر إلى الدرس العشرون

Textbooks:

1. قواعد اللغة العربية الأساسية، الدكتور سيد رحمة الله، رئيس سابق لقسم اللغة العربية، الكلية الجديدة، شتائي

Basic Arabic Grammar, By Dr. Syed Rahmathullah

Reference Books:

النحو الواضح – علي الجارم ومصطفى أمين
 دليل النحو الواضح – الدكتور بشير أحمد جمالي
 سهل العوامل – الدكتور تاج الدين المناني
 النحو الميسر للكبار والصغار – علي محمود عقيلي
 القواعد التطبيقية في اللغة العربية – الدكتور نديم دكتور

www.alnahw.com

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO-1	Able to use basic grammatical structure.	PSO-1,2,4	K2
CO-2	Develop reading skills and reading speed	PSO-1,2	K2
CO-3	Acquire new vocabulary in Arabic	PSO-1,2,3	K3
CO-4	Understand the different types of sentences.	PSO-1,2,3	K4
CO-5	Able to construct simple sentences in Arabic	PSO-1,2,5	K5

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours		Credits		
II	24ULAR21	GRAMMAR					90		3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	3	2	2	2	2	2	3	2	2	2	1
CO-2	2	2	2	3	1	3	2	2	2	3	1
CO-3	3	3	3	2	2	1	3	3	3	2	2
CO-4	3	3	2	3	3	2	3	3	2	3	3
CO-5	2	2	1	2	3	2	2	2	1	2	3

STRONG – 3, MEDIUM – 2 , LOW – 1

Prepared by : Dr. J. Ubaiyathulla

Checked by: Dr. J. Ubaiyathulla

Head of the Department

Semester - II	பொதுத்தமிழ் - 2		24ULTA21			
LANG - I	தமிழ் இலக்கிய வரலாறு - 2		L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	3

General Objective:

- தமிழ் இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் .
- அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல்.
- நடைமுறைகளை மேற்கொள்ளுதல்

Learning Objectives:

LO	The Learners will be able to:
LO - 1	சிற்றிலக்கியங்களின் வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுதல்
LO - 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்
LO - 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளை ஊட்டுதல்
LO - 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்ளுதல்
LO - 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் மேடைப்பேச்சு மற்றும் கட்டுரை, கதை எழுதுவதற்கு பயிற்சி பெறுதல்.

அலகு 1 தமிழ் இலக்கிய வரலாறு அறிமுகம்

1. சிற்றிலக்கியம் குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்.
3. இக்கால இலக்கியம், கவிதை, சிறுகதை, நாடகம், உரைநடை , திராவிட இயக்கம் வளர்த்த தமிழ்

அலகு 2 சிற்றிலக்கியமும் தனிப்பாடலும்

சிற்றிலக்கியம்

1. கலிங்கத்துப் பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் வரை.
2. திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து.
3. முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்.

4. அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்).
5. திருவரங்கக் கலம்பகம் — மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்- பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ.
6. தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்

1. வான்குருவியின் கூடு - ஓளவையார்
2. ஆமணக்குக்கும் யானைக்கும் சிலேடை - முத்திருக்கும்
கொம்பசைக்கும் முரித்தண்டே - காளமேகப் புலவர்
3. இம்பர் வான் எல்லை இராமனையே பாடி - வீரராகவர்
4. நாராய் நாராய் - சத்தி முத்தப் புலவர்

அலகு 3 இக்கால இலக்கியம் - 1

1. பாரதியார் - பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்- கத்தியின்றி
4. தமிழ் ஒளி — மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் — எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள்

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் - வாய்ச் சொற்கள் (மாலை மயக்கம் - தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு 4 இக்கால இலக்கியம் - 2

1. தந்தை பெரியார் — திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா — இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி — தொல்காப்பிய பூங்கா —எழுத்து -முதல்
நூற்பா கட்டுரை

நாடகம் - திரைத்தமிழ்

1. வேலைக்காரி —திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ்:

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு 5 மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

ரகர – றகர வேறுபாடுகள்

நகர – ணகர – னகர வேறுபாடுகள்

லகர – ளகர – ழகர வேறுபாடுகள்

பாட நூல்:

பதிப்பாசிரியர் முனைவர் ச.மகாதேவன், பொதுத்தமிழ் 2,

சதக்கத்துல்லாஹ் அப்பா கல்லூரி வெளியீடு 2024 – 2025(முதற் பதிப்பு).

பார்வை நூல்கள் :

1. மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அகாதெமி, புதுடெல்லி.
2. மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
4. தமிழ் இலக்கிய வரலாறு – முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
5. புதிய தமிழ் இலக்கிய வரலாறு – முனைவர்.சிற்பி பாலசுப்ரமணியம், நீல.பத்மநாபன்
6. தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
7. தமிழ் இலக்கிய வரலாறு - முனைவர். ப.ச.ஏசுதாசன்
8. தமிழ் இலக்கிய வரலாறு – ஹீகுமார்
9. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு – பாக்கியமேரி.
10. தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

- <https://www.chennailibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

Course Outcomes

CO	Upon completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO-1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	2,4	K2, K3
CO-2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	1,4	K2
CO-3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு, இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	2,4,5	K4,K5
CO-4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	1,3	K3,K6
CO-5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் மேடைப்பேச்சு மற்றும் கட்டுரை, கதை எழுதுவதற்கு பயிற்சி பெறுவர் பயிற்சி பெறுவர்.	1,2,3,4	K4, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
II	24ULTA21	தமிழ் இலக்கிய வரலாறு - 2					90	3			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	2	2	3	2	3
CO-2	3	3	2	2	2	3	2	3	3	2	2
CO-3	3	2	3	3	2	2	2	3	2	3	3
CO-4	3	3	3	2	2	2	3	2	3	2	2
CO-5	3	3	2	2	2	3	3	2	2	2	2

3 - STRONG, 2 - MEDIUM, 1- LOW

Prepared by : Dr. A.S. Shaik Sindha

Checked by: Dr.S.Mahadevan

Head of the Department

Semester - II	General English-II		24ULEN21			
LANG – II			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	3

General Objective:

To teach the four skills viz. Listening, Speaking, Reading and Writing to train the students the skills necessary for social and academic interactions.

Learning Objectives (LO)

LO	The learners will be able to:
LO-1	To make students realize the importance of resilience
LO-2	To enable them to become good decision makers
LO-3	To enable them to develop problem-solving skills
LO-4	To enable them to use tenses appropriately
LO-5	To help them use English effectively at workplace.

Unit – I

The Skill Focussed: Resilience

Poetry

1. “Don’t Quit” – Edgar A. Guest
2. “Still Here” – Langston Hughes

Short Story

- 3 Engine Trouble – R.K. Narayan
- 4 Rip Van Winkle – Washington Irving

Unit – II

The Skill Focussed: Decision Making

Short Story

1. The Scribe – Kristin Hunter
2. The Lady or the Tiger - Frank Stockton

Poetry

3. “The Road not Taken” – Robert Frost
4. “Snake” – D. H Lawrence

Unit – III

The Skill Focussed: Problem Solving

Autobiography

1. How I taught My Grandmother to Read – Sudha Murthy
2. How Frog Went to Heaven – A Tale of Angolo
3. Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam

Unit – IV

Grammar

Tenses

1. Present
2. Past
3. Future
4. Concord

Unit - V

English in the Workplace

- 1.e-mail – Invitation, Enquiry, Seeking Clarification
2. Circular
3. Memo
4. Minutes of the Meeting

Textbook:

1. Board of Editors. General English – II. Tamil Nadu State Council for Higher Education (TANSCH). Chennai: 2024.

Reference Books:

1. Martin Hewings, *Advanced English Grammar*, Cambridge University Press, 2000.
2. SP Bakshi, Richa Sharma, *Descriptive English*, Arihant Publications (India) Ltd., 2019.
3. Sheena Cameron, Louise Dempsey, *The Reading Book: A Complete Guide to Teaching Reading*, S&L. Publishing, 2019.
4. Barbara Sherman, *Skimming and Scanning Techniques*, Liberty University Press, 2014.
5. ShaikhMoula, *Communication Skills: A Practical Approach*.
6. Ramendra Kumar, *Stories of Resilience*, Blue Rose Publications, 2020.

Course Outcomes

CO	Upon completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO-1	Understand the importance of resilience	1, 2, 4	K1, K2
CO-2	Acquire knowledge to make good decisions	1, 2, 3, 4	K2, K3
CO-3	Develop problem-solving skills	1, 2, 3, 4	K3, K4
CO-4	Evaluate the uses of tenses in English	1, 2, 3	K4, K5
CO-5	Use English effectively at the workplace.	2, 4, 5	K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code		Title of the Course				Hours	Credits			
II	24ULEN21		General English - II				90	3			
Course Outcome s (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	3	1	3	1		1	3	3	3	1
CO-2	3	3	3	3	2		3	3	3	3	2
CO-3	3	3	3	3	1		3	3	3	3	1
CO-4	3	3	3	2	1		3	3	3	1	2
CO-5	1	3	2	3	3		3	3	3	3	3
	STRONG – 3, MEDIUM – 2 , LOW – 1										

Prepared by : Dr.L.Faustina Leo

Checked by: Dr. S. Mohamed Haneef

Head of the Department

Semester - II	Financial Accounting II *		24UCCO21/ 24UCCF21/ 24UCHC21			
Core-III			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	4

*** Common to B.Com., B.Com. Finance and B.Com. Honours**

General Objectives:

To impart knowledge on Financial Accounting to the students and to make them to prepare final account for Hire purchase concerns, Branch or Departmental type of business concerns and Partnership Firms

Learning Objectives

LO	The learners will be able to:
LO-1	The students are able to prepare different kinds of accounts such as Higher purchase and Instalments System.
LO-2	Understand the allocation of expenses under departmental accounts
LO-3	Gain an understanding about partnership accounts relating to Admission and retirement
LO-4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO-5	Know the requirements of international accounting standards

Unit I - Hire Purchase and Instalment System

Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

Unit II - Branch and Departmental Accounts

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

Unit III - Partnership Accounts - I

Partnership Accounts: -Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill -Retirement of a Partner - Death of a Partner.

Unit IV - Partnership Accounts - II

Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - One or more Partners insolvent - All Partners insolvent - Application of Garner Vs Murray Theory - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method.

Unit V - Accounting Standards for financial reporting (Theory only)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India - Role of IFRS- IFRS Adoption vs Convergence Implementation

Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Theory 20% & Problems 80%

Textbooks:

1. S. P. Jain and K. L. Narang, Financial Accounting- I, Kalyani Publishers, New Delhi.
2. Dr. R. Vimal Nishant, Dr. A. Hamil, Dr. N. Maria Nevis Soris, Dr. M. Gokulanathan, Dr. A. Joseph Xavier, Dr. Y. Natarajan and CMA Dr. G. Ravi, Financial Accounting – I, Himalaya Publishing House, First Edition, 2024

Reference Books:

1. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
2. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
3. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
4. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
5. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Evaluate the Hire purchase accounts and Instalment systems	1,2,3	K1, K2, K3, K4, K5
CO2	Prepare Branch accounts and Departmental Accounts	2-4	K2, K3, K4, K5
CO3	Understand the accounting treatment for admission and retirement in partnership	3-6	K1, K2, K3, K4, K5
CO4	Know Settlement of accounts at the time of dissolution of a firm.	1-4	K1, K2, K3, K4, K5, K6
CO5	Elaborate the role of IFRS	1,2,5	K1, K2, K3, K4, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating
Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
II	24UCCO21	Financial Accounting II					60	4			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	2	3	3	2	2	2	3
CO-2	3	2	3	2	2	2	3	3	3	3	3
CO-3	3	2	3	2	2	2	3	3	2	2	2
CO-4	3	2	3	3	2	3	3	2	3	3	3
CO-5	3	3	3	2	3	3	3	3	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by		Checked by	
Name: Dr. J. Abdul Khader		Dr. A. Hamil	
		Head of the Department	

Semester - II	Business Law *		24UCCO22/ 24UCCF22/ 24UHC22			
Core-IV			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	4

*** Common to B.Com., B.Com. Finance and B.Com. Honours**

General Objectives:

To impart knowledge on fundamental concepts of business law which are necessary to run a business concern

Learning Objectives

LO	The learners will be able to:
LO-1	Know the nature and objectives of Mercantile law and the essentials of valid contract
LO-2	Gain knowledge on performance contracts
LO-3	Be acquainted with the rules of Indemnity and Guarantee
LO-4	Make aware of the essentials of Bailment and pledge
LO-5	Understand the provisions relating to sale of goods

Unit I - Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract

Unit II - Performance of Contract

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

Unit III - Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety -

Unit IV - Bailment and Pledge

Bailment and Pledge - Bailment - Concept - Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Unit V - Sale of Goods Act 1930:

Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Textbooks

1. N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai - Business Law, S.Chand, New Delhi.

Reference Books

1. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.

2. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
3. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
4. M C Kuchhal & VivekKuchhal, Business law, S Chand Publishing, New Delhi
5. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Explain the Objectives and significance of Mercantile law	1,2,3	K1, K2, K3, K4, K5
CO2	Understand the clauses and exceptions of Indian Contract Act.	2-4	K2, K3, K4, K5
CO3	Outline the contract of indemnity and guarantee	3-6	K1, K2, K3, K4, K5
CO4	Familiar with the provision relating to Bailment and Pledge	1-4	K1, K2, K3, K4, K5, K6
CO5	Explain the various provisions of Sale of Goods Act 1930	1,2,5	K1, K2, K3, K4, K5

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
II	24UCCO22	Business Law						60	4		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	3	2	2	2	2	2	3
CO-2	3	2	3	2	2	3	3	3	3	3	3
CO-3	3	3	3	2	3	2	2	3	2	2	2
CO-4	3	2	3	3	2	3	3	2	3	3	3
CO-5	3	2	3	2	3	2	3	3	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. M. Mohamed Siddik	Dr. A. Hamil
		Head of the Department

Semester - II	Indian Economic Development		24UAEC21			
EC-IIA (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	5	1	-	5

(Generic Elective Course as per the resolutions of Board of Studies of Economics)

General Objectives:

To educate the students on environment that impact the business.

Learning Objectives

LO	The learners will be able to:
LO-1	Understand the concepts of Economic growth and development
LO-2	Know the features and factors affecting economic development
LO-3	Gain understanding about the calculation of national income
LO-4	Examine the role of public finance in economic development
LO-5	Understand the causes of inflation

Unit I - Economic Development and Growth

Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development

Unit II - Classification of Nations on the basis of development

Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

Unit III - National Income

Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

Unit IV - Public Finance

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

Unit V - Money Supply

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation - Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply

Textbooks

1. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2. Remesh Singh, Indian Economy, McGraw Hill, Noida.

Reference Books

1. Nitin Singhania, Indian Economy, McGraw Hill, Noida.
2. Sanjeverma, The Indian Economy, unique publication, Shimla.
3. GhatakSubrata: Introduction to Development Economics, Routledge Publications, New Delhi.
4. SukumoyChakravarthi: Development Planning- Indian Experience, OUP, New Delhi.
5. Ramesh Singh, Indian Economy, McGraw Hill, Noida.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Elaborate the role of State and Market in Economic Development	1,2,3	K1, K2, K3
CO2	Explain the Sectorial contribution to National Income	2,3	K1, K2, K3, K4, K5
CO3	Illustrate and Compare National Income at constant and current prices.	1,4	K3, K4, K5, K6
CO4	Describe the canons of public expenditure	4,5	K2, K3, K4,
CO5	Understand the theories of money and supply	1,2,5	K2, K3, K4, K5, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
II	24UAEC21	Indian Economic Development						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	2	3	2	2	2	2	2	2	3
CO-2	3	2	3	2	2	2	2	3	3	3	3
CO-3	3	2	3	2	2	2	2	3	3	2	2
CO-4	3	2	3	3	2	3	2	2	3	3	3
CO-5	3	2	3	2	2	2	2	2	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by		Checked by	
Name:	Dr.M.Sulthana Barvin	Dr. M. Sulthana Barvin	
		Head of the Department of Economics	

Semester - II	Office Management & Secretarial Practice		24UABA22			
EC-IIB (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	5	1	-	5

(Generic Elective Course as per the resolutions of Board of Studies of Business Administration)

General Objectives

To teach students the essential components in the management of an office and to throw light on the role of a secretary in a business concern.

Learning Objectives

LO	The learners will be able to:
LO-1	Familiar with modern office management.
LO-2	Familiar with the work atmosphere
LO-3	Train the students in maintaining and running the office effectively.
LO-4	Understand and organize data records
LO-5	Gain knowledge about the role of a secretary

Unit I - Modern Office and Its Function

Introduction - Meaning of Office-Office Work-Office Activities -The Purpose of an Office- Office Functions - Importance of Office-The Changing Office-The Paperless Office - Office Management - Elements-Functions - Office Manager - Success Rules for Office Managers-The Ten Commandments.

Unit II - Office Space and Environment Management

Introduction- Principles - Location of Office - Office Building - Office Layout -Preparing the Layout - Re-layout - Open and Private Offices - New Trends in Office Layout. Office Lighting- Types of Lighting Systems-Designing a Lighting System - Benefits of Good Lighting in Office -Ventilation-Interior Decoration - Furniture - Freedom from Noise and Dust - Safety from Physical Hazards-Sanitary Requirements - Cleanliness -Security-Secrecy.

Unit III - Office Systems and Procedures

The Systems Concept -Definitions-Systems Analysis -Flow of Work-Analysis of Flow of Work - Role of Office Manager in Systems and Procedures - Systems Illustrated - Office Machines and Equipment. Office forms - Design, Management and Control.

Unit IV - Records Management

Records - Importance of Records - Records Management - Filing - Essentials and Characteristics of a Good Filing System - Classification and Arrangement of Files - Filing Equipment - Methods of Filing - Modern Filing Devices - Centralised vs. Decentralised Filing - Indexing - Types of Indexing-Selection of Suitable Indexing System-The Filing Routine - The Filing Manual - Records Retention - Evaluating the Records Management Programme-Modern Tendencies in Records Making.

Unit V - Secretarial Practice

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal

Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Videoconferencing, Webcasting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

Textbooks

1. R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.

Reference Books

1. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
2. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Familiarised with modern office management	1,2,3,5	K1, K2, K3, K4
CO2	Adapt with the modern work atmosphere	2,3,4	K1, K2, K3, K4, K5
CO3	Trained in maintaining the office independently and effectively	1-4	K2, K3, K4, K5, K6
CO4	Ability to organize data records in office	2,4,5	K2, K3, K4, K5, K6
CO5	Motivated to act as a company secretary	1,2,5	K2, K3, K4, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
II	24UABA22	Office Management & Secretarial Practice					90	5			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	3	2	2	2	3
CO-2	3	2	2	2	3	3	3	3	3	3	3
CO-3	3	2	3	2	3	2	3	3	2	2	2
CO-4	3	2	2	3	3	3	3	2	3	3	3
CO-5	3	2	3	2	3	3	3	2	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by		Checked by	
Name: Dr. S. Shahul Hameed		Dr. S. Shahul Hameed	
		Head of the Department of Business Administration	

Semester - II	E-Commerce		24UACO21			
EC-IIC (Allied)			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	5	1	-	5

General Objectives:

To impart knowledge on the essential aspects of E-commerce to the students and make them to involve in E-commerce

Learning Objectives

LO	The learners will be able to:
CO-1	Know the goals of electronic commerce
CO-2	Understand the various Business models in emerging E-commerce areas
CO-3	Have an insight on the internet marketing technologies
CO-4	Understand the benefits and implementation of EDI
CO-5	Examine the ethical issues of E-commerce

Unit I - Introduction to E-Commerce

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

Unit II - E-Commerce Business Models & Consumer Oriented E Commerce

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

Unit III - E-Commerce Marketing Concepts

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies - Marketing Strategy - E-services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

Unit IV - Electronic Data Interchange & Security

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Unit V - Ethics in E-Commerce

Issues in E-Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

Textbooks

1. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
2. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida

Reference Books

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
3. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
4. Agarwala, K.N. and D. Agarwala, Business on the Net: What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
5. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Understand the role and features of world wide web	2-4	K2, K3, K4, K5
CO2	Understand the Benefits and model of e-tailing	1,3,4	K1, K2, K3, K4
CO3	Use the web enabled services	1-4	K3, K4, K5, K6
CO4	Tackle the threats in internet security system	3-5	K2, K3, K4, K5
CO5	Know about the Ethical principles Privacy and Information Rights	1,3,5	K2, K3, K4,

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing; K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
II	24UACO21	E-Commerce						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	3	2	3	3	2	2	3
CO-2	3	2	3	2	3	3	2	3	3	3	3
CO-3	3	2	3	2	2	2	3	3	2	2	2
CO-4	3	2	3	3	3	3	2	3	3	3	3
CO-5	3	2	3	2	2	3	3	3	2	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. M.N. Mohamed Abusali Shiek	Dr. A. Hamil
		Head of the Department of Commerce

Semester - II	Development of Small Business *		24UNCO21			
SEC-II (NME)			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

*** Offered to Other major students as Non-major Elective Course**

General Objectives:

To educate students to have basic idea in commencement of a business

Learning Objectives

LO	The learners will be able to:
CO-1	Know about the fundamentals of business
CO-2	Develop business idea and know the steps for starting a small industry
CO-3	Understand the procedure to commence a Small Business
CO-4	Identify various sources of finance
CO-5	Gain knowledge on various agencies assisting to start a small enterprise

Unit I - Fundamentals of Business

Business - meaning and definition - Types of Organization - Sole Proprietorship, Partnership - Joint Stock Company - Factors Influencing the Choice of Organization.

Unit II - Various types of Business

Meaning of Small-Scale Enterprises - Objectives of Micro - Importance of MSMEs - Advantages - Problems - Measures of the Government to Develop Small Industries.

Unit III - Starting up of Business

Steps for Starting a Small Industry - Search for Business Idea, Sources of Ideas - Project Formulation and Design - Guidelines for Start-up companies.

Unit IV - Sources of Finance for Business

Sources of Project Finance - Short Term, Medium Term and Long-Term Finance - Role of Banks.

Unit V - Institutions Assisting Small Enterprises

District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT (Functions only).

Textbooks

1. Y.K.Bhusan -Business organization - Sultan Chand, New Delhi
2. C.B.Gupta&N.P.Srinivasan - Entrepreneurship Development in India Sultan Chand

Reference Books

1. E. Gordon, K. Natrajan - Entrepreneurship Development - Himalaya Publishing House
2. Entrepreneurship Development - P. Saravanel - Himalaya Publishing House.
3. P.Saravanel- Entrepreneurship Development ESS PEE KAY Pub, Chennai.
4. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Know about the concept of business	2,3,4	K1, K2, K3, K4, K5
CO2	Develop business idea and know the steps for starting a small industry	1-4	K3, K4, K5
CO3	Understand types of organization	3-5	K1, K2, K3, K4,
CO4	Know various sources of finance	2-5	K2, K3, K4, K5, K6
CO5	Know various agencies assisting to start a small enterprise	1,4,5	K1, K2, K3, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analyzing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
II	24UNCO21	Development of Small Business					30	2			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	3	2	3	3	2	2	2	3
CO-2	3	2	3	2	3	2	3	3	3	3	3
CO-3	3	3	3	2	2	2	3	3	2	2	2
CO-4	3	2	3	3	3	3	3	3	3	3	3
CO-5	3	3	3	2	2	2	3	2	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

	Prepared by	Checked by
Name:	Dr. A. Hamil	Dr. A. Hamil
		Head of the Department

Semester – II	Value Education-I		24USVE2A			
SEC-III			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

General Objective: To make students inculcate moral values, leading to faith and righteous action in their life.

Unit – I:Islam – Meaning – Importance – A complete Religion – The religion accepted by God – Five Pillars of Islam – Kalima – Prayers – Fasting – Zakat – Haj.

Iman – Monotheism – Angels – Books – Prophets – Doms Day – Life after death – Heaven and Hell.

Unit – II:Quran – The Book of Allah – Wahi – Revelation to Prophet Muhammad(sal) – Compilation – Preservance – Structure – Content – Purpose – Source of Islamic Law– SuraFathiha, Kafirun, Iqlas, Falakh and Nas.

Unit – III:Hadith – Siha Sitha – Buhari – Muslim – Tirmithi – Abu Dawood – Nasai – Ibn Maja – Collection of Hadith – Meaning of 40 Hadith.

Unit – IV:Life History of Prophet Muhammad (sal) – AiamulJahiliya – Prophet's Childhood and Marriage – Prophethood – Life at Mecca – Life at Medinah – Farewell Address – Seal of Prophethood.

Unit – V:Good character – Etiquettes – Halal and Haram – Duties towards Allah – Duties towards fellow beings – MasnoonDuas.

Textbooks:

Publication of SadakathullahAppa College

Reference Books:

1. V.A. Moahmed Ashrof – Islamic Dimensions – Reflection and Review on Quranic Themes.
2. The Presidency of Islamic Researchers – Revised & Edited – The Holy Quran.
3. M. Manzoor Nomani – Islamic Faith & Practice.
4. Ali Nadawi, Abul Hasan– Muhammad Rasulullah., Muassasathus Sahafawa Nashr publication Lucknow, India,1999.
5. K. Ali – A Study of Islamic History.
6. Abdul Rahuman Abdulla
h – Islamic Dress code for Women.
7. Dr. Munir Ahamed Mughal – Code For Believers.
8. Abdul Malik Mujahid – Gems and Jewels.

Semester – II	Value Education-II		24USVE2B			
SEC-III			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

UNIT I

Individual Morality – Objective of Moral life – Living in accordance with the code of Morality – the goodness of Morality – Morality and *Thirukural*- The need for faith.

UNIT II

Adherence to higher code of Morality – Fear of God – Good Moral Values – Duty to Parents – Teacher, respecting elders – Moral Etiquettes – Right-minded Principle – High Principles for Proper conduct.

UNIT III

Inculcating good attitudes – Open mindedness – Morale – analysing the pros and cons of good and bad – Service to others – Mind Power, tolerance, respecting others, showing love to others, patience – tranquility – Modesty, kindness and forgiveness.

UNIT IV

Quotations and moral Stories expressing Good characters of Great personalities – Life History of Great people: Mahatma Gandhi, Abraham Lincoln, Dr. A.P.J. Abdul Kalam.

UNIT V

Truth, the importance of uprightness, integrity, friendship – Health awareness on Alcohol and drug abuse – inculcating reading habit – reading good books – Hygiene – Dowry – Corruption.

Textbooks:

Publication of Sadakathullah Appa College.