

**ST. XAVIER'S COLLEGE (AUTONOMOUS)  
PALAYAMKOTTAI - 627 002**

(Recognized as "College with Potential for Excellence" by UGC)  
(Accredited by NAAC at "A<sup>++</sup>" Grade with a CGPA of 3.66 in IV Cycle)  
(Star College Programme by DBT, Govt. of India.)  
Affiliated to Manonmaniam Sundaranar University Tirunelveli

**SYLLABUS**



*Preserve this copy of the syllabus until you complete the course, as it is an important document of your present course of study.*

Name \_\_\_\_\_

**B.COM HONOURS**

*Choice Based Credit System (CBCS)*

**(w.e.f. June 2023)**

**PROGRAMME NAME : B.COM HONOURS**

**PROGRAMME CODE : UBH**

## SYLLABUS

Students of all Undergraduate Degree Programmes at the time of graduation will be able to attend the following:

**PO 1: Critical thinking:** Acquire the knowledge in the respective field and take informed actions

**PO 2: Effective communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**PO 3: Social interaction:** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.

**PO 4: Effective Citizenship:** Demonstrate empathic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**PO 5: Ethics:** Recognize different values systems and apply ethical principles and commit to professional ethics and responsibilities and norms of different value systems.

**PO 6: Environment and Sustainability:** Demonstrate the issues of environmental contexts and sustainable development.

**PO 7: Modern tool usage:** Create, select, and apply appropriate techniques, resources, and modern IT Tools including prediction and modeling to complex activities with an understanding of the limitations

**PO 8: Self directed and lifelong Learning:** Recognize the need for and have the preparation and ability to engage in independent and life-long learning in the broadest context of socio-technological changes

## **PROGRAMME SPECIFIC OUTCOMES – B.COM HONOURS**

Upon completion of the courses, the student would be able to

**PSO 1:** Explain classical and contemporary concepts within multi-disciplines of commerce, Business, Accounting, Law, Finance, Marketing, and Auditing.

**PSO 2:** Apply the analytical skill acquired in Finance, Marketing and Human Resource domain to provide professional solutions to intricate business situations.

**PSO 3:** Employ effective communication, leadership, collaboration and networking skills to guide the decision process at individual and team levels.

**PSO 4:** Evaluate accounting, taxation, reporting, and compliance procedure of accounting firms as per industry requirements.

**PSO 5:** Illustrate ethical quotient and social responsibilities with respect for core human values in everyday activities.

**PSO 6:** Identify the different sources of raising revenue for Government expenditure and the manner in which unequal distribution of wealth in the society is mitigated among the different segments of people in the society through taxation

**B.Com. Honours — Course integration with  
ACCA (With effect from June 2023)**

Sem	Part	Status	Course Code	Title of the Course	Hrs	Cdt
I	I	Lang	23UGTL11	General Tamil -1	6	3
	I	Lang	23UGHL11	Hindi - 1	6	3
	I	Lang	23UGFL11	French - 1	6	3
	II	Lang	23UGEL11	General English - I	6	3
	III	Core	23UBHC11	Financial Accounting	5	5
	III	Core	23UBHC12	Business & Technology - I	5	5
	III	EC	23UBHE11	Business Economics	4	3
		SEC	23UBHN11	Digital Banking (NME)	2	2
		IFC	23UHER11 / 3UHEE11	Foundation Course: Religion Catholic Doctrine/Ethics	2	2
					<b>30</b>	<b>23</b>
II	I	Lang	23UGTL21	General Tamil - II	6	3
	I	Lang	23UGHL21	Hindi - II	6	3
	I	Lang	23UGFL21	French - II	6	3
	II	Lang	23UGEL21	General English - II	6	3
	III	Core	23UBHC21	Management Accounting - I	5	5
	III	Core	23UBHC22	Business & Technology - II	5	5
	III	Internship	23UBH121	Internship (1 Week)		1
	III	EC	23UBHE21	Business Mathematics and Statistics	4	3
		SEC2	23UBHN21	Stock Market Operation (NME)	2	2
		SEC3	23UHE121	Integrated Personality Development	2	2
				<b>30</b>	<b>25</b>	

III	I	Lang	23UGTL31	General Tamil - III	6	3
	I	Lang	23UGHL31	Hindi – III	6	3
	I	Lang	23UGFL31	French - III	6	3
	II	Lang	23UGEL31	General English - III	6	3
	III	Core	23UBHC31	Financial Reporting-I	5	5
	III	Core	23UBHC32	Management Accounting - 11	5	5
	III	Internship	23UBH131	Internship (3 weeks)		3
	III	EC	23UBHE31	Corporate & Business Law	4	3
		SEC4	23UBHS31	Life Issues & Entrepreneurial Skill Development	2	2
		SEC5	23UBHN31	Retail Marketing (NME)	2	2
					<b>30</b>	<b>26</b>
IV	I	Lang	23UGTL41	General Tamil — IV	6	3
	I	Lang	23UGHL41	Hindi – IV	6	3
	I	Lang	23UGFL41	French – IV	6	3
	II	Lang	23UGEL41	Communicative English – IV	6	3
	III	Core	23UBHC41	Financial Reporting —II	5	5
	III	Core	23UBHC42	Financial Management-I	4	4
	III	Internship	23UBH141	Internship (1 Week)		1
	III	EC	23UBHE41	Principles of Marketing	3	3
		SEC6	23UBHN41	Digital Marketing (NME)	2	2
		SEC7	23UBHS42	Filing of GST Returns	2	2
		EVS	23UEVS41	Environmental Studies	2	2
					<b>30</b>	<b>25</b>
	III	Core	23UBHC51	Financial Management-II	6	5
	III	Core	23UBHC52	Audit and Assurance	5	4

V	III	Core	23UBHC53	Direct Taxation	5	4
	III	Core	23UBHC54	Corporate Accounting - I	4	3
	III	EC	23UBHE51	Human Resource Management	4	3
	III	EC	23UBHE52	Security Analysis & Portfolio Management	4	3
	III	VE	23UHEH51	Human Rights & Social Analysis	2	2
	IV	Internship	23UBH151	Internship (3 weeks)		3
					<b>30</b>	<b>27</b>
VI	III	Core	23UBHC61	Performance Management	6	4
	III	Core	23UBHC62	Goods & services tax	6	4
	III	Core	23UBHC63	Project with Viva voce	6	4
	III	EC	23UBHE61	Corporate Accounting – II	5	3
	III	EC	23UBHE62	Financial Services	5	3
		SEC8	23UBHS61	Professional Competency Skill	2	2
		Internship	23UBH161	Internship (1 week)		1
	V	Extension Activity		Stand		1
					<b>30</b>	<b>22</b>
			Total	<b>180</b>	<b>148</b>	

EC – Elective course

FC – Foundation Course

VE – Value Education

SEC – Skill Enhancement Course

**LEARNING OBJECTIVES: கற்றலின் நோக்கங்கள்**

1. முதலாமாண்டு பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ்மொழி இலக்கியங்களை அறிமுகம் செய்தல்.
2. தற்கால இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்.
3. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.
4. மொழித்திறன்களை மாணவர்கள் அறிந்துகொள்ள தூண்டுதல்.
5. நவீன இலக்கிய வகைமைகளை அறிமுகம் செய்தல்.
6. சமூகச்சிந்தனைகளை உருவாக்க இலக்கியப்பாடுபொருள் காரணமாய் உள்ளது என்பதை அறியச் செய்தல்.

**அலகு1: மரபுக்கவிதை**

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|-------------------|--|
| 1. பெ. சுந்தரனார் | - தமிழ்த் தெய்வவணக்கம்                   |
| 2. பாரதிதாசன்     | - சிறுத்தையே வெளியே வா                   |
| 3. கவிமணி         | - புத்தரும் சிறுவனும்                    |
| 4. முடியரசன்      | - மொழி உணர்ச்சி                          |
| 5. கண்ணதாசன்      | - ஆட்டனத்தி ஆதிமந்தி (ஆதிமந்தி புலம்பல்) |
| 6. சுரதா          | - துறைமுகம் (வினாத்தாள்)                 |
| 7. தமிழ் ஒளி      | - கடல்                                   |

**அலகு2: புதுக்கவிதை**

- |                       |  |
|-----------------------|--|
| 1. அப்துல் ரகுமான்    | - வீட்டுக்கொரு மரம் வளர்ப்போம்               |
| 2. ஈரோடு தமிழன்பன்    | - சென்றியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்) |
| 3. வைரமுத்து          | - பிற்சேர்க்கை                               |
| 4. மு.மேத்தா          | - வாழைமரத்தின் சபதம்                         |
| 5. அறிவுமதி           | - வள்ளுவம் பத்து                             |
| 6. நா. முத்துக்குமார் | - ஆனந்த யாழை மீட்டுகிறாய்                    |
| 7. சுகிர்தராணி        | - சபிக்கப்பட்ட முத்தம்                       |
| 8. இளம்பிறை           | - நீ எழுத மறுக்கும் எனது அழகு                |

**அலகு3: சிறுகதைகள்**

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|--|--------------------------------------|
| 1. வாய்ச்சொற்கள்   | - ஜெயகாந்தன் (மாலை மயக்கம் தொகுப்பு) |
| 2. கடிதம்  | - புதுமைப்பித்தன்                    |
| 3. கரு   | - உமா மகேஸ்வரி                       |
| 4. முள்முடி  | - தி. ஜானகிராமன்                     |
| 5. சிதறல்கள்   | - விழி. பா. இதயவேந்தன்               |
| 6. காகிதஉறவு   | - சு. சமுத்திரம்                     |
| 7. வீட்டின் மூலையில் சமையலறை- அம்பை  |                                      |
| 8. (மொழிப்பெயர்ப்புக் கதை) நாயக்காரர் சீமாட்டி - ஒரு குறும்புக்காரர் சிறுவன் |                                      |

#### அலகு4: பாடம் சார்ந்த இலக்கிய வரலாறு

#### அலகு5 : மொழித்திறன் போட்டித் தேர்வு

1. பொருள் பொதிந்த சொற்றொடர் அமைத்தல்
2. ஓர் எழுத்து ஒரு மொழி
3. வேற்றுமை உருபுகள்
4. திணை, பால், எண், இடம்
5. கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு

#### COURSE OUTCOMES: பயன்கள்

இப்பாடங்களைக் கற்பதால் மாணவர் பின்வரும் பயன்களைப் பெறுவர்.

CO1- பாரதியார் காலந்தொட்டு தற்காலப் புதுக்கவிதைகள் வரை கவிதையிலக்கியம் அறிமுகப்படுத்தப்படுவதால் படைப்பாற்றல் திறன் பெறுதல். (K1,K2)

CO2- புதுக்கவிதை வரலாற்றினை அறிந்துகொள்வர். (K2)

CO3- இக்கால இலக்கிய வகையினைக் கற்பதன் மூலம் படைப்பாக்கத் திறனைப் பெறுதல். (K4)

CO4- மொழி அறிவோடு சிந்தனைத் திறன் அதிகரித்தல். (K3)

CO5- தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்துகொள்வர். (K4)

CO6- காலந்தோறும் சமூகச் சிந்தனைகள் மாறுவதை இலக்கிய வரலாற்றின் மூலம் அறிந்து கொள்ளுதல். (K6)

#### TEXT BOOKS (பாடநூல்கள்)

1. தமிழ்த்துறை வெளியீடு - தூய சவேரியார் தன்னாட்சிக் கல்லூரி, பாளையங்கோட்டை.
2. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு- எ.பி. பாக்கியமேரி

#### REFERENCE BOOKS (பார்வை நூல்கள்)

- தமிழ் இலக்கிய வரலாறு - சிற்.பி. பாலசுப்பிரமணியன்
- புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு – தமிழண்ணல்
- தமிழ் இலக்கிய வரலாறு – சேதுராமன்

#### WEB SOURCES (இணையதளங்கள்)

- Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org) <<http://www.tamilheritage.org>>
- Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library) <http://www.virtualvu.org/library>
- Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
- Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com) <<http://www.chennailibrary.com>>.
- Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg) <<http://www.ulib.prg>>.
- Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)
- Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
- Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
- Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)



பருவம்: 2	தாள்:மொழிப்பாடம்	Hrs: 6	Credits: 3
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**LEARNING OBJECTIVES: கற்றலின் நோக்கங்கள்**

1. சமய இலக்கியங்களையும் சிற்றிலக்கியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. மொழித்திறனையும் சிறுகதை இலக்கிய வடிவத்தையும் மாணவர்களுக்கு உணர்த்துதல்.
3. தமிழ் இலக்கிய வரிசையில் சமய இலக்கியங்களின் முக்கியத்துவத்தை உணர்த்துதல்.
4. தமிழ் இலக்கிய வரிசையில் சிற்றிலக்கியங்களின் முக்கியத்துவத்தை அறிமுகம் செய்தல்.
5. தமிழ் இலக்கிய வளமைக்குப் பல்சமயங்கள் ஆற்றிய பங்கினை உணரச் செய்தல்.
6. சமய, சிற்றிலக்கியங்களின் இடத்தைத் தமிழ் இலக்கிய வரலாற்றின் வழி அறியச் செய்தல்.

**அலகு 1:**

- திருநாவுக்கரசர் - தேவாரம் - நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் பதிகம் (10 பாடல்கள்)
- ஆண்டாள் - திருப்பாவை (முதல் 20 பாசரம்)

**அலகு 2 :**

- வள்ளலார் - அருள் விளக்கமாலை (முதல் 10 பாடல்கள்)
- எச்.ஏ.கிருட்டிணப்பிள்ளை - இரட்சணியமனோகரம் - பால்ய பிராத்தனை
- குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணி)

**அலகு 3:**

- தமிழ் விடுதாது (முதல் 20 கண்ணி)
- திருக்குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல்
- முக்கூடற்பள்ளு - நாட்டு வளம்

**அலகு 4: பாடம் தழுவிய இலக்கிய வரலாறு**

(பல்லவர் காலம், நாயக்கர் காலம்)

**அலகு 5 : மொழித்திறன் - போட்டித் தேர்வுத்திறன்**

1. தொடர் வகைகள்
2. மரபுத்தொடர், பழமொழிகள்
3. பிறமொழிச் சொற்களைக் களைதல்
4. வழுச்சொற்கள் நீக்குதல்
5. இலக்கணக் குறிப்பு அறிதல்.

## COURSE OUTCOMES - பயன்கள்

- CO1– பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், சமய நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர். (K1,K2)
- CO2– சிற்றிலக்கியங்களின் வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர். (K2)
- CO3– பட்டப்படிப்பினைப் படிக்கும்போதே பெரும்பான்மையான தமிழ் இலக்கியங்கள் குறித்த அறிவினைப் பெறுவர். (K4)
- CO4– தமிழ்ச் சமூகப் பண்பாட்டு வரலாற்றினை இலக்கியங்கள் வாயிலாக அறிவர். (K3)
- CO5– போட்டித் தேர்வுகளில் வெற்றிப் பெறுவதற்குத் தமிழ்ப்பாடத்தினை பயன் கொள்ளும் வகையில் ஏற்ற பயிற்சி பெறுவர். (K4)
- CO6– பல்சமய இலக்கியங்களை அறிவதன் மூலம் பல்சமய உரையாடல்களின் முக்கியத்துவத்தை அறிவர். (K3)

## TEXT BOOKS (பாட நூல்கள்)

1. தமிழ்த்துறை வெளியீடு, தூய சுவேரியார் தன்னாட்சிக் கல்லூரி, பாளையங்கோட்டை.
2. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு– எ.பி. பாக்கியமேரி

## REFERENCE BOOKS (பார்வை நூல்கள்)

- தமிழ் இலக்கிய வரலாறு - சிற்பி. பாலசுப்பிரமணியன்
- புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு – தமிழண்ணல்
- தமிழ் இலக்கிய வரலாறு – சி.சேதுராமன்

## WEB SOURCES (இணையதளங்கள்)

- Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org) <<http://www.tamilheritage.org>>
- Tamil virtual University Library- [www.tamilvu.org/ library](http://www.tamilvu.org/library) <http://www.virtualvu.org/library>
- Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
- Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com) <<http://www.chennailibrary.com>>.
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- Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
- Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
- Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)

பருவம்: 3	தாள்: மொழிப்பாடம்	Hrs: 6	Credits: 3
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**Learning objectives: கற்றலின் நோக்கங்கள்**

1. காலந்தோறும் எழுந்த காப்பியங்களின் போக்கையும், புதினத்தின் இலக்கிய வடிவத்தையும் மாணவர்கள் உணருமாறு செய்தல்
2. காப்பியம், புதினம், ஆகிய படைப்பியல் வகைகளைப் பற்றிய பரந்து பட்டபுலமையைப் பெருக்குதல்.
3. தமிழ் இலக்கியங்களின் உள்ளடக்கம், வெளியீட்டுநெறி, படைப்பியல் கொள்கை ஆகியவற்றை அறியச் செய்தல்.
4. இலக்கியக் கொள்கைகளின் அடிப்படையில் இலக்கியங்களைத் திறனாய்வுச் செய்யப் பயிற்சி அளித்தல்.
5. படைப்புத் துறையிலும் ஊடகத் துறையிலும் கல்விப் புலத்திலும் அயல்நாடுகளிலும் வேலைவாய்ப்பினைப் பெறுதற்குத் துணைசெய்தல்.
6. மதிப்புரை, திறனாய்வு அறிமுகப்படுத்துவதன் மூலம் சிறந்த திறனாய்வுகளை அடையாளம் காணுதல்

**அலகு: 1**

சிலப்பதிகாரம் - வழக்குரைகாதை, மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை, சீவகசிந்தாமணி - பூமகள் இலம்பகம், வளையாபதி

**அலகு: 2**

பெரியபுராணம் - பூசலார் புராணம், கம்பராமாயணம் - மந்தரை சூழ்ச்சிப் படலம், வில்லிபாரதம் - மற்போர் சருக்கம், சீறாப்புராணம் - புலி வசனித்த படலம்.

**அலகு: 3**

வஞ்சிமாநகரம் வரலாற்றுப் புதினம் - நா.பார்த்தசாரதி

**அலகு: 4**

பாடம் தழுவிய இலக்கிய வரலாறு

**அலகு: 5**

மொழித்திறன்

1. நூல் மதிப்புரை
2. திறனாய்வுசெய்தல்
3. கடிதம் வரைதல்
4. விண்ணப்பம் எழுதுதல்

**Course outcomes: பயன்கள்**

- CO1 - காப்பியங்களின் வழி வாழ்வியல் சிந்தனையைப் பெறுதல். (K1,K2)
- CO2 - காப்பியங்கள் அறிமுகப் படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும், சிறப்பையும் உணர்தல். (K2)
- CO3 - தமிழ் புதினங்கள் வழி சமகாலப் படைப்புகளின் வாழ்வியல் சிந்தனைகளை அறிதல் (K4)
- CO4 - நாவல் இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத் திறன் வளர்தல் (K3)
- CO5 - தமிழ் இலக்கியம் சார்ந்தபோட்டித் தேர்வுகளை எதிர்கொள்ளும் ஆற்றல் பெறுதல் (K4)
- CO6 - கடிதம், விண்ணப்பம் எழுதும் முறைகளை அறிதல் (K6)

பாடநூல்கள் :

தமிழ்த்துறை வெளியீடு  
பார்வை நூல்கள்  
1. தமிழ் இலக்கியவரலாறு- சிற்பிபாலசுப்பிரமணியன்

இணையதளம்

1. Tamil Heritage Foundation – [www.tamilheritage.org](http://www.tamilheritage.org)<<http://www.tamilheritage.org>>.
2. Tamil Virtual University Library – [www.tamilvu.org/library](http://www.tamilvu.org/library)<http://www.virtualvu.org/library>
3. Project Madurai – [www.projectmadurai.org](http://www.projectmadurai.org)
4. Chennai Library – [www.chennailibrary.com](http://www.chennailibrary.com)<<http://www.chennailibrary.com>>
5. Tamil Universal Library- [www.ulib.prg](http://www.ulib.prg)<<http://www.ulib.prg>>
6. Tamil E-books downloads – [tamilbooksdownloads.blogspot.com](http://tamilbooksdownloads.blogspot.com)
7. Tamil Books online – [books.tamilcube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil Books in the library of British congress [archive.org](http://archive.org)
9. Tamil novels.online – [books.tamil.cube.com](http://books.tamil.cube.com)

**Learning objectives: கற்றலின் நோக்கங்கள்**

1. இலக்கியங்களின் சிறப்பினை உணர்த்துதல்
2. சங்க இலக்கியத்தின் மும் வாழ்வியல் நெறிகள் உணர்தல்
3. தமிழ் இலக்கியங்களின் உள்ளடக்கம், வெளியீட்டுநெறி, படைப்பியல் கொள்கை ஆகியவற்றை அறியச் செய்தல்.
4. அகத்திணை, புறத்திணை இலக்கணங்களை மாணவர்கள் அறியச் செய்தல்
5. மொழிபெயர்ப்புத் திறனை வளர்த்தல்
6. நாடக இலக்கியங்களின் அமைப்பு முறையை அறிதல்

**அலகு: 1**

நற்றிணை 10, 14, 16, குறுந்தொகை - 16, 17, 19, 20, 25, 29, 38, 44, கலித்தொகை - 38, 51, அகநானூறு - 15, 33, 55, புறநானூறு - 37, 86, 112, பரிபாடல் - 55

**அலகு: 2**

நெடுநல்வாடை- நக்கீரர்

**அலகு: 3**

சபாபதிநாடகம் - பம்மல் சம்பந்த முதலியார்

**அலகு: 4**

பாடம் தழுவிய இலக்கியவரலாறு

**அலகு: 5**

மொழித்திறன்

1. மொழிபெயர்ப்புகலைச்சொற்கள்
2. கொடுக்கப்பட்டுள்ள ஆங்கிலப் பகுதியைத் தமிழில் மொழிபெயர்த்தல்
3. அலுவலகக் கடிதம்- தமிழில் மொழிபெயர்த்தல்

**Course outcomes: பயன்கள்**

- CO1 – சங்க இலக்கியங்களில் காணப்படும் வாழ்வியல் சிந்தனைகளை அறிதல் (K1,K2)  
CO2 – தமிழின் தொன்மையையும் செம்மொழித் தன்மையையும் உணர்தல் (K2)  
CO3 – நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும் கலைத்தன்மையையும் வளர்த்தல் (K4)  
CO4 – நாடக இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத் திறன் வளர்த்தல் (K4)  
CO5 – தமிழிலிருந்து அலுவலகக் கடிதங்களை மொழிபெயர்க்கும் அறிவைபெறுதல் (K3)  
CO6 - மொழி அறிவோடு வேலைவாய்ப்பினையும் பெறுதல். (K4)

பாடநூல்கள் :

தமிழ்த்துறை வெளியீடு

பார்வை நூல்கள்

2. தமிழ் இலக்கிய வரலாறு- சிறப்பிபாலசுப்பிரமணியன்

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1. Tamil Heritage Foundation – [www.tamilheritage.org](http://www.tamilheritage.org)<<http://www.tamilheritage.org>>.
2. Tamil Virtual University Library – [www.tamilvu.org/library](http://www.tamilvu.org/library)<http://www.virtualvu.org/library>
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8. Catalogue of the Tamil Books in the library of British congress [archive.org](http://archive.org)
9. Tamil novels.online – [books.tamil.cube.com](http://books.tamil.cube.com)

DEPARTMENT OF ENGLISH

UG – PART II - GENERAL ENGLISH

(The Seven-Tier Pattern recommended by UGC Curriculum Development Centre and Identified as Best Practice by NAAC)

	<b>Stream A</b> (For learners of high entry level proficiency)	<b>Stream B</b> (For learners of average entry level proficiency)	<b>Stream C</b> (For learners of low entry level proficiency)
<b>Courses in Semester I</b>	<b>IV</b> 23UGEL14	<b>III</b> 23UGEL13	<b>I</b> 23UGEL11
<b>Courses in Semester II</b>	<b>V</b> 23UGEL25	<b>IV</b> 23UGEL24	<b>II</b> 23UGEL22
<b>Courses in Semester III</b>	<b>VI</b> 23UGEL36	<b>V</b> 23UGEL35	<b>III</b> 23UGEL33
<b>Courses in Semester IV</b>	<b>VII</b> 23UGEL47	<b>VI</b> 23UGEL46	<b>IV</b> 23UGEL44

**GENERAL COURSE OUTCOMES**

- CO1 Acquire the four language skills (Listening, Speaking, Reading and Writing)
- CO2 Develop the skill of independent reading and interpreting of graded texts
- CO3 Expand and consolidate active and passive vocabulary
- CO4 Acquire the skills needed to participate in a conversation that builds knowledge collaboratively
- CO5 Acquire a clear understanding of English Grammar to facilitate accuracy of communication
- CO6 Develop the skills of formal written communication to be used in academic and career related contexts

**TEXTS**

- Course I - *Spotlight I*
- Course II - *Spotlight II*
- Course III - *Spotlight III*
- Course IV - *Spotlight IV*
- Course V - *Spotlight V*
- Course VI - *Spotlight VI*
- Course VII - William Shakespeare's *Julius Caesar* & Charles Dickens' *Oliver Twist*
- All Courses - *Active English Grammar and Composition* by the Board of Editors

## EXTERNAL EXAMINATION

- ❖ External Examination has two components.  
1) Written Examination and 2) Viva Voce
- ❖ A three-hour written examination will be conducted for 100 marks for all General English papers and the scores will be converted to 40 marks, with a pass minimum of 16 marks
- ❖ At the end of every semester, **Spoken English Viva Voce** will be conducted for all the students for 100 marks (four components) and the scores will be converted to 10 marks, with a required pass minimum of 4 marks
- ❖ To pass in any General English paper, a student must secure the pass minimum of 40 out of 100

Distribution of marks:	<b>Written Exam</b> (100 marks)	Converted to 40 marks
	<b>Viva voce</b> (100 marks)	Converted to 10 marks
	<b>TOTAL (40+10)</b>	<b>50 marks</b>

## INTERNAL ASSESSMENT

- ❖ Two Internal Examinations shall be conducted for 50 marks each along with the Continuous Internal Assessments for the Core and Allied courses.
- ❖ The internal assessment for the courses may include assignments, seminars, projects, tests, viva (any oral presentation), communication activities etc., focusing on skill development or / and the course content

**GENERAL ENGLISH  
COURSE – I**

**Hours: 6**

**Course Code: 23UGEL11**

**Credits: 3**

**LEARNING OUTCOMES**

- LO1** To provide an ambience to acquire the basic language skills, listening, speaking, reading and writing
- LO2** To make the learners learn the basic elements of grammar
- LO3** To enable them to involve in basic communicative activities
- LO4** To develop basic vocabulary
- LO5** To help the learners comprehend and respond in English
- LO6** To build confidence in using English to communicate

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> Maya Angelou Hilaire Belloc	“Poor Girl” “The Justice of Peace”
<b>II</b>	<b>PROSE</b> A. P. J. Abdul Kalam Madhavan Kutty	“My Early Days” “I Won’t Let Him Go!”
<b>III</b>	<b>SHORT STORIES</b> Oscar Wilde Mulk Raj Anand	“The Selfish Giant” “The Lost Child”
<b>IV</b>	<b>LANGUAGE COMPETENCY</b> 1. Use of Verbs: Verb Grid (Positive, Negative & Question), Regular Verbs, Irregular Verbs & Modals 2. Tenses: Active Voice Tenses & Passive Voice Tenses 3. Use of Nouns: Forms of Personal Pronouns, Use of Nouns as Subject, Object, Complement and Object of the Preposition 4. Sentence Patterns: SV, SVO, SVC, SVA, SVOA, SVIODO 5. Punctuation and Capitalisation 6. Reading Comprehension (5 Anecdotes and 5 Wisdom Stories)	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading Aloud (From the text)      2. Introducing oneself 3. Describing a place (With hints)      4. Describing a picture(With hints)	

**COURSE OUTCOMES**

- CO1** Use grammatical structures in meaningful constructions
- CO2** Use oral communication for day-to-day activities
- CO3** Use simple sentences for oral and written communication
- CO4** Use punctuation and capitalisation accurately
- CO5** Comprehend what they listen to, and respond to it at the primary level
- CO6** Read and appreciate simple stories and anecdotes



## TEXTBOOKS

1. Board of Editors. *Spotlight I*. India: Ponnasai Publishers & Distributors, 2015.
2. *Oxford Elementary Learner's Dictionary*. Ed. Angela Crawley. Phonetics Ed. Michael Ashby. United Kingdom: Oxford University Press, 2021.
3. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P. ,*English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. , *A Textbook of English Grammar & Usage*, India: McGraw Hill Education 2015.
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	3 Short essays (200 words each) out of 6 from Units I, II & III (3X10)	30
II	5 Match the following from Units I, II & III	05
III	5 Stating True or False from Units I, II & III	05
IV	Verb Grid (Positive, Negative & Question)	20
V	Tense Grid (Active & Passive)	10
VI	Noun as subject, object, complement & object of the preposition	10
VII	Sentence pattern	10
VIII	Punctuation & Capitalization	05
IX	Reading comprehension	05
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE – II

Hours: 6

Course Code: 23UGEL22

Credits: 3

#### LEARNING OUTCOMES

- LO1 To provide an ambience to acquire the basic language skills, listening, speaking, reading and writing
- LO2 To make the learners frame questions and answers
- LO3 To enable them to involve in basic communicative activities
- LO4 To develop a comprehensible use of adjectives and adverbs
- LO5 To help the learners comprehend and respond in English
- LO6 To develop oral communication for day-to-day activities

UNIT	TOPICS	
I	<b>POETRY</b> Rabindranath Tagore Gieve Patel	“Leave this Chanting and Singing” “ On Killing a Tree”
II	<b>PROSE</b> Leslie W. Leavitt Sister Nivedita	“Mahatma Gandhi” “The Judgement Seat of Vikramaditya”
III	<b>SHORT STORIES</b> O. Henry Stephen Leacock	“After Twenty Years” “With the Photographer”
IV	<b>LANGUAGE COMPETENCY</b> 1. Use of Adjectives      2. Use of Adverbs 3. Use of Conditional ‘If’ (Probable & Improbable Conditions) 4. Use of ‘who’, ‘which’, ‘where’ & ‘that’ in combining sentences 5. Framing questions – ‘Wh -’ & ‘Yes’ / ‘No’ Questions 6. Prefixes and Suffixes 7. Developing Hints into a Paragraph	
V	<b>SPOKEN ENGLISH</b> 1. Reading Aloud (from the Prescribed Text)    2. Introducing Others 3. Describing a Personality (from Hints)      4. Narrating a Story(from Hints)	

#### COURSE OUTCOMES

- CO1 Use grammatical structures in meaningful contexts
- CO2 Use oral communication for day-to-day activities
- CO3 Use simple sentences for oral and written communication
- CO4 Use enhanced vocabulary
- CO5 Comprehend and respond to what they listen to at the secondary level
- CO6 Read and appreciate simple pieces of fiction and non-fiction

#### TEXTBOOKS

1. Board of Editors. *Spotlight II*. India: Ponnasai Publishers & Distributors, 2015.

2. *Oxford Elementary Learner's Dictionary*. Ed. Angela Crawley. Phonetics Ed. Michael Ashby. United Kingdom: Oxford University Press, 2021.
3. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P., *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015.
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	3 Short Essays from Unit I, II and III	30
II	5 True or False ( Units I, II and III)	05
III	5 Match the Following (Unit I, II and III)	05
IV	Adding appropriate adjectives	10
V	Adding appropriate adverbs	10
VI	Framing Probable & Improbable Conditional Sentences	10
VII	Combining Sentences with 'who', 'where', 'which' & 'that'	10
VIII	Framing 'Wh' & 'Yes/No' Qns.	10
IX	Prefixes & Suffixes	05
X	Developing Hints to a Paragraph (100 words)	05
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE - III

**Hours: 6**

**Course Code: 23UGEL13, 23UGEL 33**

**Credits: 3**

#### LEARNING OUTCOMES

- LO1** To involve the learners in reading and interpreting English in poetry and prose (Fiction and Non-fiction)
- LO2** To enable learners to write about prescribed literature
- LO3** To help learners develop vocabulary register
- LO4** To help learners learn the appropriate use of articles, prepositions and adverbs
- LO5** To facilitate in learners, the ability to create a narration based on hints
- LO6** To build confidence in the learners to speak English for specific purposes

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> William Shakespeare P. B. Shelley Oliver Goldsmith	“All the World’s a Stage” “Ozymandias” “The Village Schoolmaster”
<b>II</b>	<b>SHORT STORIES</b> A. J. Cronin Stephen Leacock Ernest Hemingway	“Two Gentlemen of Verona” “The Conjuror’s Revenge” “A Day’s Wait”
<b>III</b>	<b>PROSE &amp; SHORT STORIES</b> C. L. N. Prakash O. Henry Natsume Soseki	“Rethink Your Thinking” “The Gift of the Magi” “I am a Cat”
<b>IV</b>	<b>LANGUAGE COMPETENCY</b> 1. Homonyms, Homophones, Homographs    2. Articles 3. Prepositions                                    4. Adverbs 5. Constructing a story using hints	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading aloud                                    3. Describing a picture 2. Describing a process                            4. Personal Conversation (Habits, Hobbies, Future Plan)	

#### COURSE OUTCOMES

- CO1** Read and understand English in poetry and prose (Fiction and Non-Fiction)
- CO2** Write coherent essays about prescribed literature
- CO3** Use words from acquired vocabulary register
- CO4** Use articles, prepositions and adverbs appropriately
- CO5** Create a narration from hints

**CO6** Speak English confidently in a descriptive as well as expository style

**TEXTBOOKS**

1. Board of Editors. *Spotlight III*, India: Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

**REFERENCE**

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph. K. V, *A Textbook of English Grammar & Usage*, India:McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

<b>S. No.</b>	<b>QUESTION PATTERN</b>	<b>Marks</b>
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	1 Essay (300 words) out of 2 from Unit III	15
IV	5 passages with 2 Qns. each (from Units I,II &III)	10
V	Homonyms, Homophones, Homographs	10
VI	Articles	10
VII	Prepositions	10
VIII	Adverbs	10
IX	Constructing a story	10
	<b>Total</b>	<b>100</b>



- CO3** Use the various tense forms accurately with proper subject - verb agreement  
**CO4** Write descriptive paragraphs with unity of sense  
**CO5** Identify common errors in the usage of Tenses and Concord  
**CO6** Speak English fluently with confidence in an expository as well as analytical style

**TEXTBOOKS**

1. Board of Editors. *Spotlight IV*. India: Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India: Trinity Press, 2022.

**REFERENCE**

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*, India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	1 Essay (300 words) out of 2 from Unit III	15
IV	5 passages with 2 Qns. each (from Units I, II & III)	10
V	Tenses	10
VI	Concord	10
VII	Describing a thing / a place / an event	10
VIII	Spotting Errors	10
IX	Letter Writing	10
	<b>Total</b>	<b>100</b>

**GENERAL ENGLISH**

**COURSE – V**

<b>Hours: 6</b>	<b>Course Code: 23UGEL25, 23UGEL35</b>	<b>Credits: 3</b>
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**LEARNING OUTCOMES**

- LO1** To introduce learners to intermediate level of English through prescribed literature
- LO2** To make learners read, interpret and write about prescribed pieces of literature
- LO3** To make learners learn complex language structures and appropriate use of conjunctions
- LO4** To help learners become familiar with the accurate use of language with an awareness of common errors in language use
- LO5** To make learners understand the logical sequence of ideas within a paragraph
- LO6** To make learners speak English fluently with confidence and accuracy for specific purposes

UNIT	TOPICS	
<b>I</b>	<b>POETRY</b> William Wordsworth Robert Frost Mina Assadi H.W. Longfellow Philip Larkin	“The Solitary Reaper” “The Road Not Taken” “A Ring to Me Is Bondage” “A Slave’s Dream” “Next Please”
<b>II</b>	<b>PROSE, DRAMA AND SHORT STORY</b>	
<b>II</b>	Dr. Radhakrishnan Collins & Lapiere Oscar Wilde Somerset Maugham A. A. Milne	“Humanities Vs Sciences” “The Second Crucifixion” “The Model Millionaire” “The Ant and the Grasshopper” “The Boy Comes Home”
<b>III</b>	<b>LANGUAGE COMPETENCY (Grammar &amp; Vocabulary)</b> 1. Words often confused 2. Synonyms and Antonyms 3. Synthesis and Transformation of Sentences (Simple, Compound & Complex) 4. Conjunctions 5. Active - Passive Voice	
<b>IV</b>	<b>LANGUAGE COMPETENCY (Composition)</b> 1. Expansion of Ideas / Proverbs 2. Sentence Arrangement 3. Dialogue Writing	
<b>V</b>	<b>SPOKEN ENGLISH</b> 1. Reading and Interpreting 2. Turncoat 3. Expand a Proverb 4. Issue Based Conversation	



## COURSE OUTCOMES

- CO1** Read, interpret and analyse poetic English to understand open possibility of inferences
- CO2** Write logically planned essays to address specific questions concerning prescribed literature
- CO3** Understand the forms and structural differences in different types of sentences and their specific purposes
- CO4** Use complex language structures with appropriate conjunctions
- CO5** Use vocabulary actively with an awareness of homonyms, homophones, synonyms and antonyms
- CO6** Use Spoken English fluently with confidence and accuracy for specific purposes such as analytical, argumentative and expository talks

## TEXT BOOKS

1. Board of Editors. *Spotlight V*, India:Ponnasai Publishers & Distributors, 2015.
2. Board of Editors. *Active English Grammar and Composition*. India:Trinity Press, 2022.

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*, India: Oxford University Press, 2018

S. No.	QUESTION PATTERN	Marks
I	1 Short Essay (200 words) out of 2 from Unit I	10
II	1 Essay (300 words) out of 2 from Unit II	15
III	5 passages with 2 Qns. each (from Units I, II & III)	10
IV	Vocabulary	15
V	Synthesis of sentences	10
VI	Transformation of sentences	05
VII	Active - Passive Voice	10
VIII	Conjunction	05
IX	Expansion of Ideas / Proverbs (2x5=10)	10
X	Sentence Arrangement	05
XI	Dialogue Writing	05
	<b>Total</b>	<b>100</b>

# GENERAL ENGLISH

## COURSE - VI

Hours: 6

Course Code: 23UGEL36, 23UGEL46

Credits: 3

### LEARNING OUTCOMES

- LO1** To introduce learners to advanced level of poetic English through representative pieces, to make them understand oblique use of language
- LO2** To make them read and understand modern English prose through samples of biography, autobiography, short story and one act play
- LO3** To familiarise them with advanced language structures and the use of idioms and phrasal verbs
- LO4** To make them understand and use different degrees for comparison and use language for reporting speech
- LO5** To acquaint them with the skills of expanding or developing, and condensing ideas
- LO6** To make them speak English fluently and accurately for specific purposes

UNIT	TOPICS	
I	<b>POETRY</b> Edwin Arnold Sylvia Plath John Keats John Donne Maya Angelou	“Siddhartha” “The Mirror” “La Belle Dame Sans Merci” “Death Be Not Proud” “I Know Why the Caged Bird Sings”
II	<b>PROSE, SHORT STORY &amp; DRAMA</b> Anne Frank C.P. Snow Chinua Achebe Hugh Chesterton	“The Diary of a Young Girl” “Hardy and Ramanujan” “Marriage is a Private Affair” “The Pie and the Tart”
III	<b>LANGUAGE COMPETENCY (Grammar and Vocabulary)</b> 1. Degrees of Comparison                      2. Direct- Indirect Speech 3. Cloze Test.                                      4. Idioms and Phrasal verbs 5. Spotting Errors	
IV	<b>LANGUAGE COMPETENCY (Composition)</b> 1. Précis Writing                      2. Essay Writing	
V	<b>SPOKEN ENGLISH</b> 1. Reading and Interpretation                      2. Issue Based Conversation 3. Public Speaking on subject topic                      4. Extempore	

## COURSE OUTCOMES

- CO1 Read and interpret the oblique language of poetry and write appreciative essays on the prescribed literature
- CO2 Read, interpret and write analytical essays about prescribed prose pieces
- CO3 Use advanced grammar structures to report speech and use the three degrees of comparison for intended emphasis
- CO4 Use advanced nuances of language such as idioms and phrasal verbs
- CO5 Write reflective, descriptive, expository and imaginative essays with appropriate content, and condense material to a précis
- CO6 Use English fluently and accurately for public speaking, extempore and other specific purposes

## TEXT BOOKS

- Board of Editors. *Spotlight VI*, India: Ponnasai Publishers & Distributors, 2016.
- Board of Editors. *Active English Grammar and Composition*, India: Trinity Press, 2022

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*, India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current English Grammar and Usage with Composition*. India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	1 short essay (200 words) out of 2 from Unit I	10
II	1 essay (300 words) out of 2 from Unit II	15
III	5 Passages with 2 Qns. each (from Units I & II)	10
IV	Degrees of Comparison	05
V	Direct Indirect Speech	10
VI	Making sentences – Idioms	05
VII	Phrasal verbs	05
VIII	Spotting errors ( Multiple Choice )	10
IX	Correcting the errors (Rewriting)	05
X	Cloze Test	05
XI	Precis Writing	10
XII	Essay Writing	10
	<b>Total</b>	<b>100</b>

## GENERAL ENGLISH

### COURSE - VII

Hours: 6

Course Code: 23UGEL47

Credits: 3

#### LEARNING OBJECTIVES

- LO1 To facilitate learners' reading advanced English through representative pieces of Literature
- LO2 To help learners infer and interpret prescribed literature and write coherent, Analytical essays
- LO3 To help learners acquire the advanced use of English for professional purposes
- LO4 To help learners prepare resume and CVs for professional use
- LO5 To encourage learners in using English skillfully and creatively to discuss, brainstorm or debate a topic, through active practice
- LO6 To equip learners with the soft skills necessary for employability

<b>I</b>	<b>DRAMA</b> William Shakespeare <i>Julius Caesar</i>
<b>II</b>	<b>FICTION</b> Charles Dickens <i>Oliver Twist</i>
<b>III</b>	<b>SOFT SKILLS 1 (Theory and Practice)</b> 1. Interview skills*                      2. Group Discussion* 3. Debate                                      4. Interpersonal Skills * Included for Spoken English Viva Voce also
<b>IV</b>	<b>SOFT SKILLS 2 (Theory and Practice)</b> 1. Time Management                      2. Problem Solving Techniques 3. Teamwork                                      4. Leadership
<b>V</b>	<b>APPLICATION &amp; RESUME</b> 1. Chronological Resume.              2. Functional Resume 3. Responding to the given advertisement

#### COURSE OUTCOMES

- CO1 Read and understand advanced forms of English in Literature
- CO2 Interpret and write analytical essays on topics concerning prescribed pieces of literature
- CO3 Speak English fluently and accurately in professional contexts
- CO4 Prepare application with appropriate Resume structure for employment
- CO5 Use English effectively and creatively for interview, group discussion etc.,
- CO6 Behave, react and handle situations connected to employability, using the acquired knowledge of soft skills

## TEXT BOOKS

- Shakespeare, William. *Julius Caesar*, United Kingdom: Oxford University Press, 2008.
- Dickens, Charles. *Oliver Twist*, United Kingdom: Penguin Classics, 2003

## REFERENCE

- Bhatnagar, R. P. *English for Competitive Examinations*. India: Trinity Press, 2017.
- Joseph K. V. *A Textbook of English Grammar & Usage*, India: McGraw Hill Education, 2015
- Sinha, R. P. *Current. English Grammar and Usage with Composition*, India: Oxford University Press, 2018.

S. No.	QUESTION PATTERN	Marks
I	5 Multiple Choice Questions from Unit I	05
II	5 Multiple Choice Questions from Unit II	05
III	1 Essay (400 words) out of 3 from Unit I	15
IV	1 Essay (400 words) out of 3 from Unit II	15
V	2 Annotations out of 3 from Unit I	10
VI	2 Paragraphs out of 3 from Unit II	10
VII	1 Essay out of 2 from Unit III	15
VIII	1 Essay out of 2 from Unit IV	15
IX	Responding to the given Advertisement	10
	<b>Total</b>	<b>100</b>

**DEPARTMENT OF HUMAN EXCELLENCE****St. Xavier's College (Autonomous), Palayamkottai****Courses offered**

Semester	Category	Course Code	Course Title
I	FC	23UHER11/ 23UHEE11	Religion: Catholic Doctrine / Ethics
II	SEC3	23UHEI21	Integrated Personality Development
III	SEC4	23UHEL31	Life Coping and Entrepreneurial Skills Management
IV	EVS	23UEVS41	Environmental Studies
V	VE	23UVEH51	Human Rights and Social Analysis

**NME**

Semester	Category	Course Code	Course Title
I	Library	23ULBN11	Foundations of Library Science
I	XRF	23UXRN11	Traditional Knowledge of Indian Medicinal Systems
II	Library	23ULBN21	Information Resources
II	XRF	23UXRN21	Indian Traditional Medicinal Foods
III	XRF	23UXRN31	Food Microbiology
IV	XRF	23UXRN41	Herbal Resources and Their Conservation
IV	MAX Forum	23UMXN41	Society, Economy and Politics in Contemporary India

**Common Question Pattern****Internal Test**

Part A	Answer ALL the questions in one or two lines	5 x 2 = 10
Part B	Answer ALL the questions, each in a paragraph	3 x 5 = 15
Part C	Write an essay on the following	1 x 10 = 10

**Semester Exam**

Part A	Answer ALL the questions in one or two lines	10 x 3 = 30
Part B	Answer ALL the questions, each in a paragraph	5 x 8 = 40
Part C	Write an essay on each the following	2 x 15 = 30

**RELIGION: CATHOLIC DOCTRINE  
(23UHER11)**

<b>SEMESTER:I</b>	<b>VE</b>	<b>HOURS:2</b>	<b>CREDITS: 2</b>	<b>TOTALHOURS:30</b>
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**Course Outcomes:**

Upon completion of the course the students will be able to

1. Recite the Sacraments(K1)
2. Identify the challenges of the present day church(K1)
3. Associate Old and New testaments of the bible(K2)
4. Explain the Church history(K2)
5. Discuss the Marian worship (K2)
6. Summarize the catholic social teachings(K2)

**Unit I: Introduction to Bible (6 Hours)**

Bible as a Word of God, its inspiration, the Canon - Old and New Testaments and their interconnectedness - Traditional and modern interpretations

**Unit II: Introduction to the Church history (6Hours)**

The beginnings of the Church - Medieval period and its challenges - The importance of the Second Vatican Council and their decrees - Synodality

**Unit III: Introduction to the Sacraments (6Hours)**

The origin of the seven sacraments - Their practices and meanings - History of the sacraments

**Unit IV: Introduction to Mariology (6Hours)**

Mary, Mother of God and Jesus - Mary, our Mother and in the Gospels - Mariology in the history of the Church – Mary as a Prophet of revolution

**Unit V: Church in the Contemporary World (6Hours)**

The challenges of the present day Church – Casteism and Same sex marriage – Ecumenical unity and Inter Religious harmony - Catholic Social Teachings

**REFERENCES:**

1. Paul C. Jesuraj, Growing in Your Faith, July 2022.
2. Second Vatican Council Documents

**ETHICS**  
**(23UHEE11)**

<b>SEMESTER: I</b>	<b>VE</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

Upon completion of the course the students will be able to

- Describe the Ethical foundations and human history (K1)
- Identify Ethics and its relationship with Religions (K1)
- List the personal ethical codes to be practices in day to day life (K1)
- Associate ethics in family and society (K2)
- Summarize modern ethical issues and problems (k2)
- Discuss bio and environmental ethics (k2)

**Unit I : Introduction to Ethics** **(6 Hours)**

Meaning, Nature and Scope of Ethics - Challenges and Importance of ethics - Basic Ethical Foundations

**Unit II : Ethics in Religions** **(6 Hours)**

Ethical foundations and meanings in big and small traditions - Ethics and its relationship with Religions

**Unit III : Personal Ethics** **(6 Hours)**

Moral precepts - Dynamics of personal morality - Moral Conscience - Ethical aspects of Thirukural – Evils of Corruption – Gandhi's Seven Deadly Sins.

**Unit IV : Family Ethics and Social Ethics** **(6 Hours)**

Role of Family in ethical formulations- Respecting persons - Peace and Justice - Human Duties

**Unit V : Modern Ethical Issues** **(6 Hours)**

Bio Ethics - Media Ethics - Environmental Ethics –Cyber Ethics

**REFERENCES:**

1. Ethics prepared by School of Interdisciplinary and Trans-disciplinary Studies, Indira Gandhi National Open University (MPYE 002)
2. Course material prepared by the Department of Human Excellence.



**INTEGRATED PERSONALITY DEVELOPMENT**  
**(23UHEI21)**

<b>SEMESTER: II</b>	<b>SEC3</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes:**

Upon completion of the course the students will be able to

- Identify personal strengths and weaknesses (K1)
- Identify the means of self-esteem (K1)
- Identify the means of improving personal performance(K1)
- Explain the techniques of self-management(K2)
- Describe coping strategies of learning (K2)
- Discuss the traits of personal competence(K2)
- Summarize different dimensions of Personality (K2)

**UNIT I: Self – Knowledge** **(6 Hours)**

Exploring habits, attitudes, preferences and experience –SWOC analysis – Johari Window – Enhancing one’s self image, self-esteem, self confidence

**UNIT II: Self-Management** **(6 Hours)**

Understanding of life story - Focusing on Internal narratives - Managing change, confusion and uncertainty –Goal setting – Personal Vision and Mission statements

**UNIT III: Personal Competence and Maturity** **(6 Hours)**

Motivation - Developing rapport - Giving and receiving constructive criticism - Assertiveness and negotiation skills – Leadership – Type of Leadership – Qualities of a good leader

**Unit IV: Dimensions of Personality Development** **(6 Hours)**

Recognizing the gradual growth in different dimension of one’s personality such as (a) Physical (b) Intellectual (c) Emotional (d) Moral (e) Social and (f) Spiritual - Learning the Development process; Tools and Skills - Helping to maximize one’s potentials

**Unit IV: Academic Learning Strategies** **(6 Hours)**

Memory - Art of generative listening, learning and writing - Note making - Presentation skills - Time management - Receptive skills - Classroom etiquettes - Cyber knowledge

**REFERENCE BOOKS:**

1. Dr. Xavier Alphonse S.J., We Shall Overcome, ICRDEC Publications, Chennai, 2004.
2. Personality Development, Harold R. Wallace and L. Ann Masters, South-Western, Cengage Learning India PL, New Delhi, 2006.
3. Course material prepared by the Department of Human Excellence

**LIFE COPING AND ENTREPRENEURIAL SKILLS MANAGEMENT**  
**(23UHEL31)**

<b>SEMESTER: III</b>	<b>SEC4</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

Upon completion of the course, the students will be able to

1. Identify the various challenges faced in adolescence (K1)
2. Tabulate healthy habits and lifestyle (K1)
3. Identify problem solving strategies (K1)
4. Discuss family and professional relationship(K2)
5. Explain cognitive, emotional and behavioural perspectives (K2)
6. Describe evils of addiction and the remedies available (K2)

**Unit I: Physical AND Mental Wellbeing (6 Hours)**

Adolescent Health and Holistic Health - Understand and appreciate physical Self - Personal hygiene and grooming - Balanced diet - Healthy habits and lifestyle - Sound body and mind - Nurturing health at home, in campus –Definition of Health - Women health – various medicine systems

**Unit II: Interpersonal and Social Wellbeing (6 Hours)**

Family Relationship: Values in family relationship, Nuclear, Joint Family, Dependence, Overdependence, Happy family, Broken Family - Caring Elders - Rapport Building with Peers/ Friends, Strangers, Transgenders - Professional Relationship : Officials, Mentors, Staff & Service Personnel- Other centeredness and others point of view and Empathy

**Unit III: Problem-solving and Decision making skills (6 Hours)**

Decision making processes - Lateral Thinking and problem-solving strategies - Select and apply problem-solving strategies to more complex tasks and problems - Gain familiarity with concepts such as performance indicators and benchmarking – Counseling.

**Unit IV: Coping Strategies (6 Hours)**

Conflict/Crisis Management –Stress Management – Emotional Management - Team, Task and Resource Management – Ignatian Discernment Process

**Unit V: Overcoming Addiction (6 Hours)**

Various stages of addiction- Gadgets addiction - Substance abuse - Media addiction – Internet addiction – Impact, prevention and remedies.

**REFERENCE BOOKS:**

1. Dr. Xavier Alphonse S.J., We Shall Overcome, ICRDEC Publications, Chennai, 2004.
2. Covey Sean, Seven Habits of Highly Effective Teens, New York, Fireside Publishers, 1998.
3. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
4. Course Material prepared by the Department of Human Excellence.

**ENVIRONMENTAL STUDIES**  
**(23UEVS41)**

<b>SEMESTER: IV</b>	<b>EVS</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course objective:**

To cater to students from diverse disciplinary backgrounds and to sensitise them about the commitment of our nation towards achieving sustainable development goals and addressing global environmental challenges.

**Course outcomes:**

The student will be able to:

1. Describe various natural resources and the need for sustainable development (K1).
2. Relate biodiversity and its conservation approaches (K2).
3. Solve the environmental issues of concern and discover prevention strategies (K3).
4. Sensitize and categorize the adverse health impacts of pollution (K3).
5. Assess environmental quality and risks for climate change mitigation (K4 & K5).
6. Recognize the major treaties to safeguard Earth's environment and resources (K2).

**Unit I: Natural Resources and Sustainable Development (6 hours)**

Overview of natural resources: definition, classification. Biotic resources: major types, status and challenges. Water resources: types, over-exploitation, issues, challenges, water scarcity, conflicts. Soil and mineral resources: important minerals, problems, soil as a resource. Energy resources: sources, conventional and non-conventional, implications. Introduction to sustainable development: SDGs, targets and indicators, challenges and strategies.

**Unit II: Conservation of Biodiversity and Ecosystems (6 hours)**

Biodiversity and its distribution: Levels and types, India and world, hotspots, threat categories. Ecosystems and ecosystem services: major types in India, basic characteristics, significance. Threats to biodiversity and ecosystems: land use, commercial exploitation of species and invasive species. Major conservation policies: in situ, ex situ, protected areas, traditional knowledge, community based conservation, gender and conservation.

**Unit III: Environmental Pollution and Health (6 hours)**

Understanding disaster and pollution: definitions, natural and man-made, point source and non-point source, kinds. Air and water pollution: criteria pollutants, sources, and adverse effects, quality standards. Soil and noise pollution: sources and health effects. Thermal and radioactive pollution: sources and impact on health and ecosystems.

**Unit IV: Climate Change: Impacts, Adaptation and Mitigation (6 hours)**

Understanding climate change: structure of atmosphere, natural and anthropogenic variations, importance of 1.5 °C and 2.0 °C limits to global warming, projections of climate change in Indian subcontinent. Impacts, vulnerability and adaptation to climate change. Mitigation of climate change: GHG reduction vs. sink enhancement, concept of carbon intensity, energy intensity and carbon neutrality; policy instruments, carbon capture and storage, climate justice.

## **Unit V: Environmental Treaties and Legislation**

**(6 hours)**

Overview of instruments of international cooperation: bilateral, multilateral, conventions and protocols, COPs. Major International Environmental Agreements: CBD, CITES, UNCCD, UNFCCC. Major Indian Environmental Legislations: acts, rules, sites, areas, zones and judgements. Major International organisations and initiatives: UNEP, IUCN, WCED, UNESCO, IPCC, MAB.

### **Reference books**

1. Singh, J.S., Singh, S.P., Gupta, S.R. (2006). Ecology, Environment and Resource Conservation. Anamaya Publications.
2. Harris, Frances (2012). Global Environmental Issues, 2nd Edition. Wiley- Blackwell.
3. Krishnamurthy, K.V. (2003). Textbook of Biodiversity, Science Publishers, Plymouth, UK.
4. Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI).
5. Pittock, Barrie (2009). Climate Change: The Science, Impacts and Solutions. 2nd Edition. Routledge.
6. Ministry of Environment, Forest and Climate Change (2019). A Handbook on International Environment Conventions & Programmes.
7. KanchiKohli, Manju Menon (2021). Development of Environment Laws in India, Cambridge University Press.

**HUMAN RIGHTS AND SOCIAL ANALYSIS**  
**(23UVEH51)**

<b>SEMESTER: V</b>	<b>VE</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes :**

Upon completion of the course, the students will be able to

- Describe Indian social scenario (K1)
- List the different kinds of fundamental rights (K1)
- Discuss major social problems in India (K2)
- Analyze critically society and its network of relationships (K4)
- Analyze local and global social problems (K4)
- Describe redressal mechanisms for human rights violations (K6)

**Unit I: World trends today and Indian Scenario** **(6 Hours)**

Some basic data – Globalization - World Social Forum vs World Economic Forum - The North South divide – Democracy - Types of Governance in the world – Demography and Basic Data of India

**Unit II: Indian Social System** **(6 Hours)**

Social Analysis - Social system and its components - Interdependence of human being and society - A land of cultural linguistic and religious diversity - secularism-communalism-fundamentalism-Indian politics and religion-problems of the minority.

**Unit III: Major Social Problems I** **(6 Hours)**

Indian Economic inequality and Poverty; Manifestation and Measurement; Incidence and Magnitude; Causes, problems of poor and pains of poverty; the remedy - Ignorance in Governance and corruption: The Concept; Causes and Impact of Corruption; Combating Corruption - Illiteracy: Magnitude, Causes and Consequences

**Unit IV: Major Social Problems II** **(6 Hours)**

Caste Discrimination: caste discrimination and process of exclusion, Honour Killing, Untouchability, Caste Politics, Reservation policy – Dalit Empowerment - Child abuse, child labour - Effects of Abuse on Children - Violence against women: Harassment; Nature, Extent and Characteristics – Empowerment of Women - LGBTQIA+ – Currently pressing issues.

**Unit V: Human Rights, Indian Constitutions and Empowerment** **(6 Hours)**

Universal Human Rights: The concept – Evolution – Organizations and Recent Developments – Indian Constitutions: Preamble - Political and Civil fundamental rights and duties. Empowerment Models: Communitarian and Local Models – Social Reformers: Ambedkar, Gandhi, Muthulakshmi Reddy and Periyar - Dreams and hopes for better India.

**REFERENCE BOOKS:**

1. P.N. Sharma, “Social problems and issues in India”, Bharat Book Centre, 2014
2. New India, The Reality Reloaded, Gurjot S. Kaler, Chandigarh, India, 2018
3. Course Material Prepared by the Department of Human Excellence

**FOUNDATIONS OF LIBRARY SCIENCE  
(23ULBN11)**

<b>SEMESTER: I</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**COURSE Outcomes:** At the end of the course the students will be able to

- CO1. Comprehend the Evolution, Significance, and Fundamental Operations of Libraries. (K2)
- CO2. Develop Effective Reading Strategies and Critical Thinking Skills. (K3)
- CO3. Differentiate and grasp the distinct roles and functions of various types of libraries. (K4)
- CO4. Explore Modern Library Services and the Impact of Digital Resources. (K4)
- CO5. Recognize the potential of VR, AI, and chatbots in enhancing user support within library environments. (K5)

**UNIT 1 (6 Hours)**

**INTRODUCTION TO LIBRARY**

The history and evolution of libraries - Need - Purpose - Functions - Five Laws of Library Science.

**UNIT 2 (6 Hours)**

**TYPES OF LIBRARY**

Public – Academic – Special - National. (Definition, purpose and functions of each type of library.

**UNIT 3 (6 Hours)**

**LIBRARY SERVICES AND COLLECTION DEVELOPMENT**

Reference services and reader advisory- Collection development and Management - E-books - E-journals Database - Bulletin Boards.

**UNIT 4 (6 Hours)**

**EMERGING TECHNOLOGIES IN LIBRARIES**

Virtual reality and augmented reality in libraries - AI and chatbots for user support - Internet of Things (IoT) applications in libraries.

**UNIT 5 (6 Hours)**

**READING CULTURE FOR LIBRARY PRACTITIONERS**

Value of Reading in Professional Development - Exploring Diverse Reading Materials - Effective Reading Techniques - Critical Thinking and Reflection.

**Text Book**

Kumar P S G, Foundations of Library and Information Science B. R. Publishing Corporation

**Reference**

1. Khanna J K, Library and Society, Kurukshetra University, Kurukshetra
2. Kumar P S G, Foundation of Library and Information Science Paper 1 of UGC Model Curriculum, B.R. Publishing Corporation

**TRADITIONAL KNOWLEDGE OF INDIAN MEDICINAL SYSTEMS**  
**(23UXRN11)**

<b>SEMESTER: I</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

**CO1:** Understand the concepts of ethno botany and its branches (K1).

**CO2:** Provide a strong foundation in the principles of ethno medicine and its applications (K2 & K4).

**CO3:** Inculcate knowledge and make the students aware of the commercial value of medicinal plants (K2 & K3).

**CO4:** Give an insight into the edible and medicinal plants in tribal medicine (K3).

**CO5:** Comprehend the advances made in the field of plant biotechnology in conservation of medicinal plant resources (K4).

**CO6:** Understand ethno botany of the Western Ghats, their medicinal and commercial values and conservation (K1- K4).

**Unit I: Ethnobotany** **(6 hours)**

History of Ethnobotany, concept, scope and objectives. The relevance of ethnobotany in the present context. Major ethnic groups in Tamil Nadu.

**Unit II: Traditional medicines** **(6 hours)**

Medicinal plants used by Tribals. Ethnobotanical formulations; Ethnobotanical uses of selected medicinal plants with a) *Azadirachthaindica* b) *Ocimumtenuiflorum* c) *Vitexnegundo*. d) *Gloriosasuperba* e) *Tribulusterrestris* f) *Pongamiapinnata* g) *Senna auriculata* h) *Indigoferatinctoria*. Importance and scope of medicinal plants used by *Paliyans*.

**Unit III: Commercial value of traditional medicinal plants** **(6 hours)**

Raw drugs from ethnomedicinal plants - Economic potentials of selected ethnomedicinal plants. Ethnobotany as a source of important drugs a) Reserpine b) Artemisin c) Gugulipid d) Cathranthin e) Strychnine. Export of medicinal plants and their products.

**Unit IV: Collection, Utilization and Conservation of Traditional Medicinal Plants** **(6 hours)**

The significance of wild medicinal plants – Collection and utilization of medicinal plants – Therapeutics uses of wild medicinal plants. Role of ethnic groups in the conservation of plant genetic resources. Participatory forest management.

**Unit V: Conventional and modern aspects of medicinal plant propagation** **(6 hours)**

Plant Propagation; Methods of propagation – conventional - vegetative cutting, layering grafting etc., Modern methods- Tissue culture; Micropropagation, isolation of secondary metabolites from *in vitro* culture

### **Textbooks:**

1. P.C. Trivedi, Dr. Pravin Chandra 2011. Text Book of Ethnobotany, Pointer Publishers.
2. Bir Bahadur, K. V. Krishnamurthy, T. Pullaiah. 2021. Ethnobotany of India, 5-Volume Set. Apple Academic Press
3. Jain, A. and Jain, S.K. 2016. Indian Ethno botany - Bibliography of 21st Century Scientific Publishers (India).
4. Cunningham, A. B. (2001). Applied Ethnobotany. Earthscan publishers Ltd. London & Sterling
5. Indian Medicinal Plants -An Illustrated Dictionary-C.P. Khare (Ed.) 2019, ©Springer Science+Business Media, LLC.

### **Reference Books**

1. Paul E. Minnis 2000. Ethnobotany: A Reader. University of Oklahoma Press
2. Gary J. Martin, 2014. Ethnobotany A Methods Manual. Springer US.
3. T. Pullaiah, Bir Bahadur, K. V. Krishnamurthy. 2016. Ethnobotany of India Western Ghats and West Coast of Peninsular India. Apple Academic Press
4. Ministry of Environment and Forests. 1994. Ethno biology in India. A Status Report. All India Coordinated Research Project on Ethno biology. Ministry of Environment and Forests. New Delhi
5. Albuquerque, U.P., Ramos, M.A., Júnior, W.S.F., and De Medeiros, P.M. 2017. Ethnobotany.

### **Web Resources**

- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2816487/>
- [https://www.wipo.int/edocs/pubdocs/en/wipo\\_pub\\_tk\\_6.pdf](https://www.wipo.int/edocs/pubdocs/en/wipo_pub_tk_6.pdf)
- <https://main.ayush.gov.in/ayush-systems/ayurveda/faq>
- <https://www.who.int/news>
- <https://www.csir.res.in/documents/tkdl>
- <https://www.meity.gov.in/content/national-digital-library>



**INFORMATION RESOURCES**  
**(23ULBN21)**

<b>SEMESTER: II</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcomes:** Upon completion of the course, the students will be able to

- CO1. learn all kinds of Secondary Sources. (K1)
- CO2. Learn electronic reference materials. (K1)
- CO3. Understand the concept and importance of Primary, Secondary and Tertiary sources (K2)
- CO4. Analyze the different Non Documentary Sources (K4)
- CO5. Assess electronic information sources, including e-books and e-journals. (K4)

**UNIT-I : Introduction to Information Sources (6 Hours)**

Definition, Type, Characteristics - Primary, Secondary, Tertiary –Evaluation of print Reference Sources

**UNIT-II: Secondary Sources (6 Hours)**

Definition, Types- Dictionaries, Encyclopedia, Directories, Manuals and Handbooks, Bibliographic sources

**UNIT-III : Non – Documentary Source (6 Hours)**

Formal and Informal – Human Sources, Institutional Information Sources, Technological Gate Keepers and Invisible Colleges.

**UNIT-IV : Electronic Information Sources (6 Hours)**

Meaning- Characteristics- Research database Open Access Resources-Audio resources

**UNIT-V: Online Publishers (6 Hours)**

Detailed study of E-books (Amazon, Sage Publication), E-journals (Springer, Verlog), Database (PROQUEST, EBSCO), Evaluation of E-Resources.

**Reference Books:**

- Singh, G. (2011).Digital libraries and digitization. EssEss Publications.
- 2. Baby M.D. (2000) Peter Clayton, G. E. Gorman. Managing Information Resources in Libraries. Cambridge Publishers.

**INDIAN TRADITIONAL MEDICINAL FOODS  
(23UXRN21)**

<b>SEMESTER: II</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

- CO1:** Know the foundational principles of health supplements such as functional foods, nutraceuticals, superfoods, etc., and assess their potential within the market context (K1).
- CO2:** Understand the core principles of nutrition, including carbohydrates, proteins, lipids, vitamins, minerals, health-enhancing phytochemicals, and antinutritional factors (K2).
- CO3:** Get knowledge about the origins, traditional uses, nutritional composition, and health advantages of selected plant-based foods (K1).
- CO4:** Know the scientific rationale underlying the health benefits and potential adverse effects of various food substances (K3).
- CO5:** Identify the indigenous wild edible plants found in the Southern Western Ghats and their role in enhancing food security (K1).
- CO6:** Comprehend the fundamental concepts related to food and its significance in promoting health, specifically addressing contemporary health challenges, and demonstrate the ability to apply this knowledge in daily life (K1-K3).

**Unit I: FOOD CULTURE (6 Hours)**

Concept of food and its medicinal value - Food and health in Indian traditional medicine - Effect of globalization on food culture - Fast foods, Junk foods and their impact on the health of children and youth population - Emerging trends in health supplements

**Unit II: MACRONUTRIENTS (6 Hours)**

Carbohydrates and their role in health - Cereals, Millets, and Pseudo - Cereals - Proteins and their importance on health - Pulses and their health benefits - Lipids and their health impacts - Nuts and oil seeds

**Unit III: MICRONUTRIENTS (6 Hours)**

Vitamins, minerals and their health impacts - Hidden hunger - Greens, Vegetables and Fruits

**Unit IV: PHYTOCHEMICALS (6 Hours)**

Health promoting phytochemicals and antinutritional factors - Spices, and beverages - Lower plants as food sources - Mushrooms and their health benefits

**Unit V: WILD EDIBLES & FOOD SECURITY (6 Hours)**

Tribal knowledge of food plants - Seasonal foods and wild edible plants of *Kanikaran* and *Paliyan* tribes of Tamil Nadu - Sustainability, Food Security, and Health

**Text books:**

1. Begum, R.M. 2008. A Textbook of Foods, Nutrition & Dietetics, Sterling Publishers Pvt. Ltd.
2. Mudambi, S.R., Rajagopal, M.V. 2007. Fundamentals of foods, nutrition and diet therapy. New Age International.

**References:**

1. Gopalan, C., Sastri, B.V.R., Balasubramanian, S.C. 2014. Nutritive Value of Indian Foods, National Institute of Nutrition, Hyderabad
2. Dietary Guidelines for Indians – A Manual (English), National Institute of Nutrition, Hyderabad

**FOOD MICROBIOLOGY**  
**(23UXRN31)**

<b>SEMESTER: III</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** Upon successful completion of this course, students should be able to:

**CO1:** Understand the fundamental principles of food microbiology and its importance in the food industry; Apply laboratory techniques for microbial analysis in food samples (K1).

**CO2:** Identify and characterize common food borne pathogens and their sources (K2).

**CO3:** Evaluate methods for food spoilage prevention and preservation (K2).

**CO4:** Describe the role of fermentation in food production and its health implications (K2).

**CO5:** Analyze emerging trends and ethical considerations in food microbiology; Apply regulatory guidelines and best practices for ensuring food safety and quality (K3).

**CO6:** Communicate effectively about food microbiology topics in both written and oral formats; Demonstrate critical thinking and problem-solving skills in food safety and quality assurance (K1-4).

**Unit 1: Introduction to Food Microbiology (6 hours)**

Overview of Food Microbiology; Historical Perspective; Microbial Classification and Taxonomy; Microbial Growth and Factors Affecting Growth; Laboratory Techniques in Food Microbiology

**Unit 2: Food borne Pathogens (6 hours)**

Common Food borne Pathogens (e.g., *Salmonella*, *Escherichia coli*, *Listeria*, *Campylobacter*); Sources of Food borne Pathogens; Detection and Control Strategies; Food borne Illness Outbreaks and Investigations; Food Safety Regulations

**Unit 3: Food Spoilage Microorganisms (6 hours)**

Types of Food Spoilage Microorganisms; Factors Influencing Food Spoilage; Spoilage Detection and Prevention; Food Preservation Methods; Food Packaging and Shelf-Life Extension

**Unit 4: Food Fermentation (6 hours)**

Fermentation in Food Production; Microorganisms Used in Fermentation; Fermented Food Products (e.g., yogurt, cheese, bread); Health Benefits of Fermented Foods; Quality Control in Fermentation

**Unit 5: Food Safety and Quality Assurance (6 hours)**

Food Safety Management Systems (HACCP); Good Manufacturing Practices (GMPs); Food Testing and Analysis; Risk Assessment and Management; Emerging Trends in Food Safety

**Reference Books:**

1. Food Microbiology: An Introduction by Thomas J. Montville and Karl R. Matthews, 2017
2. Foodborne Pathogens: Microbiology and Molecular Biology by Pina M. Fratamico, Arun K. Bhunia, and James L. Smith, 2005
3. Food Microbiology: Fundamentals and Frontiers by Michael P. Doyle, Robert L. Buchanan, and Vijay K. Juneja, 2019
4. Fermented Foods and Beverages of the World by Jyoti Prakash Tamang, 2010
5. Food Safety Management: A Practical Guide for the Food Industry by Yasmine Motarjemi and Huub Lelieveld, 2014

**HERBAL RESOURCES AND THEIR CONSERVATION**  
**(23UXRN41)**

<b>SEMESTER: IV</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course outcomes:** At the end of the course the students will be able to

**CO1:** Understand the concepts in herbalism, medicinal plant trade and National policies (K2)

**CO2:** Recognize the threats and importance of conserving the medicinal plant resources (K2)

**CO3:** Explore the important medicinal plant resources of India, their scientific rationale and applications (K3)

**CO4:** Learn the good agricultural and collection practices of medicinal plants (K1)

**CO5:** Know the cultivation and post-harvest processing of selected medicinal plants cultivated Tamil Nadu (K2)

**CO1:** Understand the role of plant resources in global healthcare and its conservation (K1-K3)

**Unit I: SCENARIO OF HERBALISM (6 Hours)**

History of herbalism - Herbalism across the globe - Trade of herbals in ancient and contemporary India - Global herbal market and India's position

**Unit II: UNSUSTAINABLE USE OF HERBAL RESOURCES (6 Hours)**

Basics of endemism, IUCN categories of threat and CITES - Market demand - Negative impacts of collection from wild resources - Overexploited medicinal plants of India - *In situ* and *ex situ* conservation

**Unit III: HIGHLY USED HERBALS OF INDIA (6 Hours)**

Botany, identification, chemistry and applications of *Aswagandha*, *Seenthil*, *Nilavembu*, *Brahmi*, *Garcinia*, *Glycyrrhiza*, *Amla*, *Vilvam*, *KeelanelliandSatavari*

**Unit IV: CULTIVATION & POST-HARVEST PROCESSING (6 Hours)**

Good agricultural practices - Good collection practices - Storing medicinal plants – Post-harvest methods and value addition

**Unit V: CULTIVATION OF SELECTED MEDICINAL PLANTS (6 Hours)**

Good agricultural and collection practices for *Senkanthal*, *Senna*, *Vinca*, *Tulsi* and *Asogu*- Government schemes for cultivation of medicinal plants - Kitchen and home herbal gardens

**Text book:**

Wallis, T.E. 2018. Textbook of Pharmacognosy (Reprinted edition), CBS Publishers, New Delhi.

**References:**

1. Anonymous, Agro-techniques of selected medicinal plants Vols. I-III. 2014. National Medicinal Plants Board, Government of India.
2. Anonymous, WHO guidelines on good agricultural and collection practices (GACP) for medicinal plants. 2003. WHO, Geneva.
3. Ravikumar, K., Ved, D.K. 2000. Illustrated Field Guide to 100 Red Listed Medicinal Plants of Conservation Concern in southern India, FRLHT, Bangalore.
4. Ved, D.K., Goraya, G.S. 2007. Demand and Supply of Medicinal Plants in India. NMPB, New Delhi & FRLHT, Bangalore.

**SOCIETY, ECONOMY AND POLITICS IN CONTEMPORARY INDIA  
(23UMXN41)**

<b>SEMESTER: IV</b>	<b>NME</b>	<b>HOURS: 2</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
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**Course Outcome:**

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

- CO1: Relate the concept of state and government (K1)
- CO2: Understand and evaluate different types of societies in India (K2 & K5)
- CO3: Identify and compare role of market in different types of economy (K3)
- CO4: Examine and compare ideas of Ambedkar with other social, economic and political reformers (K4 & K5).
- CO5: Analyse and formulate the casteless society in India.

**UNIT I: STATE AND GOVERNMENT (6 Hours)**

State and Government: Meaning and concepts – Features, characteristics and Nature of State and its dynamics in India

**UNIT II: DYNAMICS OF SOCIETY (6 Hours)**

Society: concept, meaning and basic characteristics of society – different types of societies – stratification of societies in India – Rural-Urban Structures and social Institutions.

**UNIT III: ECONOMY AND MARKET (6 Hours)**

Economy and Market: Meaning and concept, basic characteristics and types of economies – dynamics of economy and market in new economic policy era.

**UNIT IV: SOCIAL, ECONOMIC AND POLITICAL THINKERS IN INDIA (6 Hours)**

Jyotirao Phule, Periyar, Gandhi, Ambedkar and Amartya Sen on interaction of society, economy and politics and its dynamics.

**UNIT V: BUILDING CASTELESS SOCIETY (6 Hours)**

Annihilation of Caste: Meaning and concept - Meaning of sati, childhood marriage, endogamous and exogamy of marriage - Status of Dalit and women in Indian society – Dalit and women emancipation.

**References:**

1. Jodhka, S. S. (2002). Nation and village: Images of rural India in Gandhi, Nehru and Ambedkar. *Economic and political weekly*, 3343-3353.
2. Jodhka, S. S. (2010). Dalits in business: Self-employed scheduled castes in North-West India. *Economic and Political Weekly*, 41-48.
3. Jodhka, S. S. (2016). Ascriptive hierarchies: Caste and its reproduction in contemporary India. *Current Sociology*, 64(2), 228-243.
4. Jodhka, S. S., & Fazal, T. (2021). Religion and Politics in South Asia. *Sociological Bulletin*, 70(4), 447–452. <https://doi.org/10.1177/00380229211062752>
5. Mitra, S. K. (1993). Caste, democracy and the politics of community formation in India. *The Sociological Review*, 41(1\_suppl), 49-71.

6. Mosse, D. (2020). The modernity of caste and the market economy. *Modern Asian Studies*, 54(4), 1225-1271.
7. Nayyar, D. (1998). Economic development and political democracy: interaction of economics and politics in independent India. *Economic and Political Weekly*, 3121-3131.
8. Robinson, R. (2014). Planning and economic development: Ambedkar versus Gandhi. *Invoking Ambedkar: Contributions, Receptions, Legacies*, 59-71.
9. Singh, A. (2014). Gandhi and Ambedkar: Irreconcilable Differences? *International Journal of Hindu Studies*, 18(3), 413-449.
10. Stiglitz, J. E. (2016). *The state, the market, and development* (No. 2016/1). WIDER Working Paper.
11. Vikas, R. M., Varman, R., & Belk, R. W. (2015). Status, caste, and market in a changing Indian village. *Journal of Consumer Research*, 42(3), 472-498.

## FIRST YEAR – SEMESTER – I

<b>FINANCIAL ACCOUNTING</b>			
<b>23UBHC11</b>			
<b>SEMESTER : I</b>	<b>CORE: 1</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### Course Description:

The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of financial statements for incorporated and unincorporated entities. Conduct a basic interpretation of financial statements; and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.

### Course Outcomes

- CO1: Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics.
- CO2: Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof.
- CO3: Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments.
- 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 statement of cash flows.
- CO5: Learn preparation of basic consolidated financial statements and the Interpretation of financial statements using ratio analysis.

### Learning Outcomes:

- LO1: Understand the context and purpose of financial accounting, the qualitative characteristics and the role and responsibilities of regulatory bodies in developing IFRS standards.
- LO2: Understand the basic source documents, learn double-entry systems, record the basic financial transactions and preparation of ledgers.
- LO3: Gain knowledge of recording of various business transactions and their impact on the financial statements preparation.
- LO4: Prepare basic financial statements for corporate and non-corporate entities.

LO5: Prepare basic consolidated financial statements and apply techniques for the interpretation of the financial statements.

### **Unit 1: Introduction to financial reporting and regulatory framework**

- ❖ 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 2: Double entry bookkeeping, recording of transactions, and ledger preparation**

- ❖ 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 3: Recording Transactions – Other adjustments**

- ❖ 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 4: Preparation of basic financial statements**

- ❖ 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, and preparation of statement of cash flows.

## **Unit 5: Group Accounting and Interpretation of financial statements**

- ❖ 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.

### **Reference Books:**

- ❖ ACCA Kaplan Study Text, *by Kaplan Publications*
- ❖ Financial Accounting, *by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications*
- ❖ Financial Accounting, *by M.N Arora, K.V Achalapathi, S. Brinda, 2022 edition, Taxmann publications*
- ❖ Financial Accounting *by P.C Tulsian, Pearson publications*
- ❖ Financial Accounting *by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications.*

<b>BUSINESS AND TECHNOLOGY - I</b>			
<b>23UBHC12</b>			
<b>SEMESTER : I</b>	<b>CORE: 2</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### **Course Objectives**

The aim of this course is to provide basic knowledge on business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organization and explains the best practices guidelines and codes of good corporate governance. The course also examines the structure and functions of business, focusing on corporate governance and the specific accounting related roles in this process, particularly in financial reporting, assurance, control and compliance.

### **Course Outcomes:**

CO 1	To identify the business organization, its types and its stakeholders.
CO 2	To understand the external business environment and appreciate the influence of it on business organizations.
CO 3	To analyze the business organizational structure, functions, and governance.
CO 4	To obtain an understanding of the various functions in an organization and analyse the relationship between them.
CO 5	To recognize the various technologies in finance, control systems and compliance aspects.

### **Learning Outcomes:**

LO1	To understand the types of business & the way they are structured and the role of stake holders in business organizations.
LO2	To understand the impact of various factors on business organizations.
LO3	To understand the role of corporate governance and importance of CSR.
LO4	To understand the accounting and reporting system.
LO5	To understand the importance of internal check/control and audit systems within an organization and role of IT in business organizations

### **Unit 1: The business organization and its stakeholders**

- ❖ The purpose and type of organization -definition of business organizations -common features of business organizations
- ❖ Outline of how business organizations differ -different types of business organization  
Definition of stakeholders and the agency relationship - internal, connected, and external stakeholders - main stakeholder groups and the objectives of each group - power and influence of various stakeholder groups.

### **Unit 2: The external environment**

- ❖ Political and legal factors affecting business, macro-economic factors, microeconomic factors, social and demographic factors, technological factors, environmental factors, competitive factors.

### **Unit 3: Business organization, structure, function, and governance**

- ❖ The formal and informal business organization -business organizational structure and design
- ❖ Roles and functions of the main departments -role of marketing in an organization, organizational culture in business
- ❖ Governance and social responsibility in business - committees in business organizations

### **Unit 4: Accounting and reporting systems**

- ❖ The relationship between accounting and other business functions - accounting and finance functions within business.
- ❖ Principles of law and regulation governing accounting and audit, the sources and purpose of internal and external financial information, provided by business.

### **Unit 5: Technology, Compliance, and control**

- ❖ Financial systems, procedures and related IT applications -internal controls, authorization, security and compliance within business.
- ❖ Fraud and fraudulent behavior and their prevention in business -the impact of Financial Technology (Fintech) on accounting systems.

**Reference Books:**

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ Vasishth, Neeru, “Business Organization”, Taxmann.
- ❖ Talloo, Thelman J., “Business Organizational and Management”, TMH.
- ❖ Tulsian, P.C., Business Organisation, Pearson Education.

<b>BUSINESS ECONOMICS</b>			
<b>23UBHE11</b>			
<b>SEMESTER : I</b>	<b>ELECTIVE: 1</b>	<b>HOURS: 4</b>	<b>CREDITS: 3</b>

### **Learning Objectives**

- ❖ To understand the approaches to economic analysis
- ❖ To know the various determinants of demand
- ❖ To gain knowledge on concept and features of consumer behaviour
- ❖ To learn the laws of variable proportions
- ❖ To enable the students to understand the objectives and importance of pricing policy

### **Unit I: Introduction to Economics (12 Hours)**

- ❖ 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 (12 Hours)**

- ❖ 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 (12 Hours)**

- ❖ 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**

**(12 Hours)**

- ❖ 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**

**(12 Hours)**

- ❖ 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

#### **Course Outcomes**

- ❖ Explain the positive and negative approaches in economic analysis
- ❖ Understood the factors of demand forecasting
- ❖ Know the assumptions and significance of indifference curve
- ❖ Outline the internal and external economies of scale
- ❖ Relate and apply the various methods of pricing

#### **Textbooks**

- ❖ H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- ❖ C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
- ❖ Aryamala. T, Business Economics, Vijay Nocola, Chennai

#### **Reference Books**

- ❖ S. Shankaran, Business Economics-Margham Publications, Chennai.
- ❖ P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- ❖ Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

## Web Resources

- [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
- <https://www.icsi.edu/>
- <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>



DIGITAL BANKING (NME)			
23UBHN11			
SEMESTER : I	SEC1	HOURS: 2	CREDITS: 2

### Learning Objectives

LO1: To acquaint students with knowledge of Digital Banking Products.

LO2: To enable the students to understand the knowledge of Digital Payment System

LO3: To impart the students to understand the new concepts of Mobile and Internet Banking

LO4: To enable the students to have depth knowledge in point of sale terminals

LO5: To understand the ATM and cash deposit system

### Unit I: Digital Banking Products

(6 Hours)

- ❖ Digital Banking –Meaning – Features - Digital Banking Products -Features -Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -New Technologies-Euro pay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for BankCards – Customer Education for Digital Banking Products -Digital Lending–Digital Lending Process-Non-Performing-Asset (NPA).

### Unit II: Payment System

(6 Hours)

- ❖ Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)-National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)–Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) -Innovative Banking &Payment Systems.

### Unit III: Mobile and Internet Banking

(6 Hours)

- ❖ Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types-Crypto currency and Bitcoins

### Unit IV: Point of Sale Terminals

(6 Hours)

- ❖ Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS

Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

### **Unit V: Automated Teller Machine and Cash Deposit Systems**

**(6 Hours)**

- ❖ Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services -Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

### **Course Outcomes**

- ❖ Explain the need for digital banking products and the usage of cards.
- ❖ Classify the usage of various payment systems.
- ❖ Discuss the profitability, risk management and frauds of mobile and internet banking.
- ❖ Analyse the approval processes of POS terminals.
- ❖ Explain the product features and services of ATM and Cash Deposit Machine.

### **Text Book**

- ❖ IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
- ❖ Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
- ❖ Ravindra Kumar and Manish Deshpande. 2016E Banking. Pacific Books International,2016.
- ❖ UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.

### **Reference Books**

- ❖ Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
- ❖ Digital Banking 2016 Indian Institute of Banking and Finance, Pvt LimitedNew Delhi.
- ❖ Indian Institute of Banking and Finance, 2016, General Bank Management,McMillan, Mumbai

## Web Resources

- ❖ [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)
- ❖ <http://www.himpub.com/documents/Chapter1859.pdf>

## FIRST YEAR – SEMESTER – II

MANAGEMENT ACCOUNTING - I			
23UBHC21			
SEMESTER : II	CORE : 1	HOURS: 5	CREDITS: 5

### Course Description:

To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.

### Course Outcomes:

- CO 1: To understand the principles of cost and management accounting and to apply the concepts to management functions and planning.
- CO 2: To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.
- CO 3: To be able to understand various cost behaviors and use of accounting methods for cost calculations.
- CO 4: To understand the difference between absorption and marginal costing to reconcile the profits under both the methods.
- CO 5: To understand the budgeting process and preparation of budgets.

### Learning Outcomes:

- LO1: Knowledge and understanding of nature, purpose and scope of managerial information.
- LO2: Understanding the concept of costs with respect to material and labour.
- LO3: Understanding the concept of costs with respect to overheads including the allocation and apportionment of overheads.
- LO4: Understand different costing methods including absorption costing and marginal costing and other alternative costing techniques.
- LO5: Understand the concept of budgeting and its importance in planning and control in an organisation

### Unit 1: The Nature, Source and Purpose of Management Information

- ❖ 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 2: Accounting for Material and Labour**

- ❖ ✓ 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.

### **Unit 3: Accounting for Overheads**

- ❖ 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.

### **Unit 4: Cost Accounting methods**

- ❖ 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 5: Budgeting**

- ❖ 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.
- ❖ 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 – topdown and bottom up approach to budgeting.

### **Reference Books:**

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ ACCA Study Material by Emily Woolf International
- ❖ Introduction to Management Accounting by Horngren
- ❖ Principles and Practice of Cost Accounting – Ashish K. Bhattacharya

<b>BUSINESS AND TECHNOLOGY - II</b>			
<b>23UBHC22</b>			
<b>SEMESTER: I</b>	<b>CORE: 2</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### **Course Description:**

The aim of this course is to provide basic knowledge about human resource development, analyzing the various processes of recruitment, selection, training, development and motivation of individuals and teams in an organization. The course also provides a brief knowledge on personal effectiveness and business communication. In addition to that, it also brings an emphasis on ethics in profession and business.

### **Course Outcomes:**

CO 1: To learn the techniques of leading and managing individuals and teams.

CO 2: To understand the training process at work and review and appraisal of Individual performance.

CO 3: To understand the techniques for personal effectiveness and communication in business.

CO 4: To understand the fundamental principles of professional ethics and the roles of professional bodies in promoting ethics.

CO 5: To understand corporate ethics and ethical dilemmas and conflicts.

### **Learning Outcomes:**

LO 1: To understand the concepts of leadership, management and supervision.

LO 2: To understand the theoretical and practical aspects of human resource development.

LO 3: To apply the techniques to be effective at work.

LO4: To acquaint the learners with professional ethics, potential threats and Safeguards to professional ethics.

LO5: To be able to apply codes of ethics in business and recognize and deal with situations of ethical dilemmas.

### **Unit 1: Leading and managing individuals and teams**

- ❖ Leadership management and supervision -individual and group behavior in business organizations,
- ❖ Team formation, development, and management -motivating individuals and groups,
- ❖ Recruitment, and selection of employees.

## **Unit 2: Learning and training at work**

- ❖ Importance of learning and development in the workplace - learning process:Honey and Mumford, Kolb
- ❖ Role of the human resources department - individual managers in the learning process
- ❖ Training and development process - benefits of effective training and development
- ❖ Review, and appraisal of individual performance.

## **Unit 3: Personal effectiveness and communication in business**

- ❖ Personal effectiveness techniques -consequences of ineffectiveness at work
- ❖ Competence frameworks and personal development -sources of conflict and techniques for conflict resolution and referral -communicating in business.

## **Unit 4: Professional ethics in accounting & business**

- ❖ Fundamental principles of ethical behavior, the role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession.

## **Unit 5: Corporate codes of ethics and Ethical conflicts and dilemmas**

- ❖ Definition - typical contents of a corporate code of Ethics - benefits of a corporate code of ethics - situations where ethical conflicts can arise - main threats to ethical behavior – main safeguards against ethical threats.

### **Reference Books:**

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ Vasishth, Neeru, “Business Organization”, Taxmann.
- ❖ Talloo, Thelman J., “Business Organizational and Management”, TMH.
- ❖ Tulsian, P.C., Business Organisation, Pearson Education.



<b>INTERNSHIP</b>			
<b>23UBHI11</b>			
<b>SEMESTER : II</b>	<b>INTERNSHIP: I</b>	<b>HOURS: -</b>	<b>CREDITS: 1</b>

<b>BUSINESS MATHEMATICS &amp; STATISTICS</b>			
<b>23UBHE21</b>			
<b>SEMESTER : II</b>	<b>ELECTIVE: 2</b>	<b>HOURS: 4</b>	<b>CREDITS: 3</b>

### **Learning Objectives**

- ❖ To impart knowledge on the basics of ratio, proportion, indices and proportions
- ❖ To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- ❖ To familiarise with the measures of central tendency
- ❖ To conceptualise with correlation co-efficient
- ❖ To gain knowledge on time series analysis

### **Unit I: Ratio (15 Hours)**

- ❖ Ratio, Proportion and Variations, Indices and Logarithms.

### **Unit II: Interest and Annuity (14 Hours)**

- ❖ Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.
- ❖ Annuity - Meaning - Types of Annuity Applications.

### **Unit III: Business Statistics Measures of Central Tendency (14 Hours)**

- ❖ Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co- efficient.

### **Unit IV: Correlation and Regression (Case Study) (17 Hours)**

- ❖ Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

### **Unit V: Time Series Analysis and Index Numbers (15 Hours)**

- ❖ Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

### **Course Outcomes**

- ❖ Learn the basics of ratio, proportion, indices and proportions
- ❖ Familiarise with calculations of simple and compound interest and arithmetic, geometric

and harmonic progressions.

- ❖ Determine the various measures of central tendency
- ❖ Calculate the correlation co-efficient.
- ❖ Assess problems on time series analysis

### **Text books**

- ❖ Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishinghouse, Chennai
- ❖ Asim Kumar Manna, Business Mathematics & Statistics, McGraw hilleducation, Noida
- ❖ A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune

### **Reference Books**

- ❖ J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
- ❖ Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
- ❖ Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
- ❖ Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., NewDelhi

### **Web Resources**

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

STOCK MARKET OPERATIONS (NME)			
23UBHN21			
SEMESTER : II	SEC2	HOURS: 2	CREDITS: 2

### Learning Objectives

- ❖ To acquaint students with knowledge of Securities Market
- ❖ To enable the students to understand the knowledge of Practice Trading on Stock Market
- ❖ To impart the students to understand the legal frame work of securities Market
- ❖ To enables the students to have depth knowledge in different segment of stockexchange
- ❖ To understand the role of Demat Trading

### Unit I: Introduction (6 Hours)

- ❖ Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

### Unit II: Primary Market (6 Hours)

- ❖ Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

### Unit III: Secondary Market (6 Hours)

- ❖ Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

### Unit IV: Regulatory Framework (6 Hours)

- ❖ SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

## **Unit V: Demat Trading**

**(6 Hours)**

- ❖ Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

### **Course Outcomes**

- ❖ Explain the basic concept of Securities Market
- ❖ Practice Trading on Stock Market
- ❖ Analyse the legal Frame work of Securities Market
- ❖ Explain different segment of Stock Exchange
- ❖ Perform Demat Trading

### **Text Book**

- ❖ Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
- ❖ Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
- ❖ Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.

### **Reference books**

- ❖ Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
- ❖ Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
- ❖ Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi

## SECOND YEAR – SEMESTER – III

<b>FINANCIAL REPORTING - I</b>			
<b>23UBHC31</b>			
<b>SEMESTER : III</b>	<b>CORE: 5</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### Course Description:

The Financial Reporting module aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

### Course Outcomes:

- CO1: Assess the importance of conceptual framework and its relevance to financial reporting
- CO2: Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions
- CO3: Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS
- CO4: Understand how revenue is recognized as per IFRS/IAS principles.
- CO5: Using ratios and non-financial information, analyse and interpret the financial statement of a company.

### Learning Outcomes:

- LO1: Understanding the need for Conceptual and Regulatory framework
- LO2: Understanding the underlying principles in application of the accounting standards to various business transactions
- LO3: Apply the principle of revenue recognition in accordance with IFRS and record revenue in financial statements
- LO4: Preparation of individual financial statement by applying the various IFRS/IAS
- LO5: Analysis & interpretation of financial statements

### Unit 1: Conceptual and Regulatory Framework for Financial Reporting

- ❖ 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
- ❖ Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule based framework – Standard setting process

## **Unit 2: Application of accounting standards for transactions**

- ❖ 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

## **Unit 3: Revenue recognition**

- ❖ Understand the principles of recognizing revenue of the business - Criteria for recognizing revenue for contracts where performance obligations are satisfied over time or at a point in time Measuring stage of completion in contracts - Criteria for the recognition of contract costs –Revenue recognition in case of principal versus agent, repurchase agreements, bill and hold arrangements and consignment arrangements

## **Unit 4: Preparation & presentation of individual financial statements**

- ❖ Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) – Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity.

## **Unit 5: Analysis of financial statements of single entity and group**

- ❖ 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 specialized, not for-profit or public sector organization

## **Reference Books:**

- ❖ Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit –(Sep 2022 – June 2023 exams)
- ❖ BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit –(Sep 2022 – June 2023 exams)
- ❖ M P Vijay Kumar: Financial Reporting, Snow white Publications

- ❖ Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann
- ❖ Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
- ❖ S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
- ❖ Frank Wood. Business accounting Volume 1. Pearson Publishers



MANAGEMENT ACCOUNTING - II			
23UBHC32			
SEMESTER : III	CORE: 6	HOURS: 5	CREDITS: 5

### Course Description:

To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.

### Course Outcomes:

CO1: To understand different sampling methods and forecasting techniques used by the organizations.

CO2: To understand concept of data analysis and other statistical techniques.

CO3: To be able to prepare capital expenditure budgets and take investment decisions using investment appraisal techniques.

CO4: To be able to understand the concept of standard costing and importance of variance analysis in performance assessment.

### Learning outcomes:

LO1: Learn different sampling methods and forecasting techniques used by the organizations.

LO2: Understand the concept of data analysis and other statistical techniques.

LO3: Learn the capital budgeting process and various techniques used for investment appraisal.

LO4: Understand the concept of standard costing and importance of variance analysis in performance assessment.

LO5: Learn how to measure the performance of different types of organisations using financial and non-financial performance measures.

### Unit 1: Sampling and Forecasting Techniques

- ❖ 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.

## **Unit 2: 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 3: Capital Budgeting and Investment Appraisal Techniques**

- ❖ 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 pay back period.

## **Unit 4: Standard Costing and Variance Analysis**

- ❖ 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.

### **Unit 5: Performance Measurement**

- ❖ 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 – threeEs (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.

### **Reference Books:**

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ ACCA Study Material by Emily Woolf International
- ❖ Introduction to Management Accounting by Horngren
- ❖ Principles and Practice of Cost Accounting – Ashish K. Bhattacharya

<b>INTERNSHIP</b>			
<b>23UBHI31</b>			
<b>SEMESTER : III</b>	<b>INTERNSHIP: II</b>	<b>HOURS: -</b>	<b>CREDITS: 3</b>

CORPORATE & BUSINESS LAW			
23UBHE31			
SEMESTER : III	ELECTIVE: 3	HOURS: 4	CREDITS: 3

### Learning Objectives

LO1: To understand the essentials of valid contract

LO2: To gain knowledge on performance contracts

LO3: To define the concepts of Bailment and pledge

LO4: To have an understanding on the formation of a company

### Unit I: General Elements of Contract (15 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 (15 Hours)

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

### Unit III: Bailment and Pledge (15 Hours)

Bailment and Pledge (sec 148to181) -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 (15 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.

## Unit V: Documents of Corporate and Stock

(15 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 buyback; Issue of bonus shares.

### Course Outcomes

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 buyback of shares (K5)

### Text books

- ❖ N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
- ❖ N.D. Kapoor, (2019), „Elements of Company Law“, Sultan Chand & Sons, New Delhi.

### Reference Books

- ❖ M.C. Shukla, (2013), Manual of Mercantile Law, S. Chand & Co., New Delhi.
- ❖ J. Jayasankar (2013), Business Law, Margham publications, Chennai
- ❖ Prasanta K. Gosh and Balachandran, V, (2017), Company Law and Practice –I & II, Sultan Chand & Sons, New Delhi.

### Web Resources

- ❖ [www.cramerz.com](http://www.cramerz.com) [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
- ❖ <http://libguides.slu.edu/businesslaw>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company/>

RETAIL MARKETING (NME)			
23UBHN31			
SEMESTER : III	SEC: 5	HOURS: 2	CREDITS: 2

### Learning Objectives:

LO1: To understand the concepts of effective retailing

LO2: To determine formats for emerging trends

LO3: To evaluate and make effective decision

LO4: To understand promotional aspects and emerging trends

LO5: To Analyse the behaviour of consumer and build valuable relationship

### Unit I: Introduction (12 Hours)

- ❖ An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio-economic and technological Influences on retailmanagement – Government of India policy implications on retails.

### Unit II: Retail Formats (12 Hours)

- ❖ Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats

### Unit III: Retailing Decisions (12 Hours)

- ❖ Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandizing and category management – buying.

### Unit IV: Retail Shop Management (12 Hours)

- ❖ Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends.

### Unit V: Retail Shopper Behaviour (12 Hours)

- ❖ Understanding of Retail shopper behaviour – Shopper Profile Analysis – Shopping Decision Process -Factors influencing retail shopper behavior – Complaints Management

- Retail sales force Management – Challenges in Retailing in India.

### **Course Outcomes**

CO1: Provide insights on the concept of retail operation

CO2: Exposed to the effective methods and strategies required for retail management.

CO3: Exposed to the effective methods and strategies required for retail management.

CO4: Paraphrase learners how to utilize resources and techniques used in retail management. Identify and relate to the analysis of store location, merchandising, products and pricing. Learners will gain knowledge about shopping behaviour

### **Textbooks**

- ❖ Michael Havy, Baston, Aweitz And Ajay Pandit, Retail Management, TataMcGraw Hill, Sixth Edition, New York
- ❖ Ogden, Integrated Retail Management, Biztantra, India, 2008
- ❖ Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4thEdition 2008, US.
- ❖ Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007., UK
- ❖ Krit Dang Longani & MadhuriShete, Retail Marketing, NiraliPrakashan Publishers, Pune

### **Reference Books**

- ❖ SwapnaPradhan, Retail Management -Text and Cases, Tata McGraw Hill, 3rdEdition, New York.
- ❖ Dunne, Retailing, Cengage Learning, 2nd Edition, Boston.
- ❖ Ramkrishnan And Y.R. Srinivasan, Indian Retailing Text And Cases, OxfordUniversity Press, London
- ❖ A Siva Kumar, Retail Marketing, Excel Books, Thrissur
- ❖ T SrinavasaRao, Retail Marketing, Global Vision Publishing House, NewDelhi

### **Web Resources**

- ❖ <https://www.tutorialspoint.com>
- ❖ <https://www.eiilmlibrary.com>



- ❖ <https://www.marketingtutor.net>
- ❖ <https://www.mbaknol.com>

## SECOND YEAR – SEMESTER – IV

<b>FINANCIAL REPORTING - II</b>			
<b>23UBHC41</b>			
<b>SEMESTER : IV</b>	<b>CORE: 7</b>	<b>HOURS: 5</b>	<b>CREDITS: 5</b>

### Course Description:

The Financial Reporting module aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

### Course Outcomes:

- CO1: Assess the importance of conceptual framework and its relevance to financial reporting
- CO2: Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions
- CO3: Using the knowledge about IFRS/IAS, understand the preparation of Individual financial statements of a company.
- CO4: Using the knowledge about IFRS/IAS, understand the preparation of consolidated financial statements of a company
- CO5: Demonstrate employability and technology skills

### Learning Outcomes:

- LO1: Understanding the underlying principles in application of the Accounting standards to various business transactions
- LO2: Understand the impact of foreign currency transactions and taxation on the preparation of financial Statements
- LO3: Preparation of individual financial statement by applying the various IFRS/IAS
- LO4: Preparation of consolidated statement of financial position by applying the various IFRS/IAS
- LO5: Preparation of consolidated statement of profit or loss by applying the various IFRS/IAS

### **Unit 1: Application of Accounting standards**

- ❖ Standards related to Incomes Taxes including accounting for current tax and deferred tax, Cash Flows, 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 - FairValue Measurement

### **Unit 2: Preparation of single entity financial statements**

- ❖ Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and other comprehensive income, Statement of financial position and Statement of changes in Equity with adjustments pertaining to the standards covered in module - 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 3: Group Accounts- Basics**

- ❖ 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

### **Unit 4: Preparation of consolidated statement of financial position**

- ❖ Prepare a consolidated statement of financial position for a simple group (parent and up to two subsidiaries) - deal with non-controlling interests (at fair value or proportionate share of net assets)
- ❖ Consolidated goodwill including impairment of goodwill - Consolidation of other reserves (e.g. share premium and revaluation surplus) - Intra-group trading in the SOFP- Using fair values when preparing consolidated FS - Account for the effects of fair value adjustments.

### **Unit 5: Preparation of consolidated statement of profit or loss**

- ❖ Prepare a consolidated statement of profit or loss for a simple group (parent plus up to two subsidiaries) and a noncontrolling interest - Effects of intra-group trading in the statement
- ❖ of profit or loss - Prepare a consolidated SOPL for a simple group with an acquisition in the period and non-controlling interest - Account for impairment of goodwill - Prepare

a consolidated statement of profit or loss and other comprehensive income - Effect of the disposal of a parent's investment in a subsidiary in the parent's individual financial statements

**Reference Books:**

- ❖ Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
- ❖ BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit – (Sep 2022 – June 2023 exams)
- ❖ M P Vijay Kumar: Financial Reporting, Snow white Publications
- ❖ Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann
- ❖ Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
- ❖ S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
- ❖ Frank Wood. Business accounting Volume 1. Pearson Publishers

<b>FINANCIAL MANAGEMENT - 1</b>			
<b>23UBHC42</b>			
<b>SEMESTER : IV</b>	<b>CORE: 7</b>	<b>HOURS: 4</b>	<b>CREDITS: 4</b>

**Course Description:**

The objective of the syllabus is to develop the knowledge and skills expected of a finance manager, working in finance function of a business, in relation to understanding finance function and its environment, working capital management, investment appraisal, and specific investment decision.

**Course Outcomes:**

- CO1: To familiarize the role and purpose of the financial management function within a business
- CO2: To understand economic conditions under which the decisions are made and demonstrate understanding of interaction of macroeconomic policies with business
- CO3: To discuss, evaluate and apply various working capital management Techniques and its importance to the business
- CO4: To equip the skills to use various investment appraisal techniques to select a project and benefits of different appraisal methods
- CO5: To introduce adjusting for risk and uncertainty in investment appraisal and understand specific investment decision

**Learning outcomes:**

- LO1: To discuss the role and purpose of the financial management function within a business
- LO2: To assess and discuss the impact of the economic environment on financial management
- LO3: To discuss, evaluate and use various working capital management techniques and its importance to the business
- LO4: To perform effective investment appraisal using different methods and recommend specific investment decisions
- LO5: To evaluate investment appraisal by adjusting for risk and uncertainty and recommend specific investment decision

**Unit 1: Financial management function**

- ❖ 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-business

## **Unit 2: Financial Management Environment**

- ❖ 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 3: Working capital management**

- ❖ 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

#### **Unit 4: Investment appraisal techniques**

- ❖ Investment appraisal techniques – relevant cash flows – payback period – discounted pay back period – accounting rate of return
- ❖ Net Present Value – Internal Rate of Return - allowing for inflation - real and nominal terms – tax allowable depreciation – calculate before and after-tax discount rates
- ❖ Benefits of different investment appraisal methods - superiority of Discounted Cash flow methods over non-Discounted Cashflow methods

#### **Unit 5: Risk and uncertainty and specific investment decisions**

- ❖ 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
- ❖ Leasing and borrowing to buy using the before & after-tax costs of debt
- ❖ Asset replacement decisions - investment decisions under single-period capital rationing – calculation of Profitability Index – calculation of Net Present Value for combination of non- divisible profit - reasons for capital rationing

#### **Reference Books:**

- ❖ ACCA F9: Financial Management material (2022-23) from Kaplan Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from BPP Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from Becker Publishers
- ❖ Fundamentals of Financial Management by J. Van Horne (Author), John Wachowicz, Prentice Hall Publications, Latest Edition
- ❖ Financial Management by I M Pandey, 2021, Pearson Publications
- ❖ Fundamentals of Investment Appraisal: An Illustration Based on a Case Study by Martina Röhrich, 2007, Oldenbourg Publishers
- ❖ Investment Appraisal: Methods and Models by Uwe Götze, Deryl Northcott, Peter Schuster, Springer Publications, 2007

<b>INTERNSHIP</b>			
<b>23UBHI41</b>			
<b>SEMESTER : IV</b>	<b>INTERNSHIP:3</b>	<b>HOURS: -</b>	<b>CREDITS: 2</b>



DIGITAL MARKETING (NME)			
23UBHN41			
SEMESTER : IV	SEC: 6	HOURS: 2	CREDITS: 2

### Learning Objectives

LO1: To enable the learners to know about basic concepts of digital marketing

LO2: To analyse buyer behaviour and marketing communication

LO3: To know about advertising and social networking

LO4: To enable knowledge of digital marketing tool, online marketing matrixes

LO5: To comprehend Web Marketing Strategies

### Unit I: Introduction (6 Hours)

- ❖ Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing,

### Unit II: Online Buyer Behaviour (6 Hours)

- ❖ Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns

### Unit III: Digital Promotion Techniques (6 Hours)

- ❖ E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)

### Unit IV: Google Analytics (6 Hours)

- ❖ Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance

### Unit V: Web marketing (6 Hours)

- ❖ Web marketing strategy, Web marketing environment, Web Content, Web marketing tools (CASE STUDY)

### Course Outcomes

- ❖ Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally

- ❖ Assess various digital channels and understand which are most suitable to an idea or solution
- ❖ Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives
- ❖ Knowledge on usage of internet for promotion using digital marketing communication
- ❖ Students will be able to establish in web marketing

### **Text books**

- ❖ Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK
- ❖ Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers, London
- ❖ Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage.

### **Reference Books**

- ❖ Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey
- ❖ Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi
- ❖ Swaminathan T N, Digital Marketing: From Fundamentals To Future, Cengage Learning, Boston

### **Web Resources**

- ❖ <https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital->
- ❖ <https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital->
- ❖ [https://www.redandyellow.co.za/content/uploads/woocommerce\\_uploads/2017/10/emarketing\\_te](https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te)
- ❖ <https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to->

FILING OF GST RETURNS			
23UBHS42			
SEMESTER : IV	SEC: 7	HOURS: 2	CREDITS: 2

### Learning Objectives

LO1: To understand the concept and importance of Goods and Services Tax

LO2: To enable the students to prepare data for GSTR Forms

LO3: To gain knowledge on Filing GST Returns

LO4: To understand the steps involved in GST Filing

LO5: To acquire knowledge on penalty for late filling of GST Returns

### Course Outcomes

CO1: Develop an understanding on the role and importance of marketing

CO2: Determine the functions of marketing

CO3: Identify the factors determining buying behaviour

CO4: Apply the 4 p's of marketing in their venture

CO5: Understand the concept of marketing and government

### Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non-Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Taxpayers Deducting TDS

12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-Reconciliation Statement
18. GSTR9B– Filed by Electronic Commerce Operators

#### **Text books**

- ❖ Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
- ❖ Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
- ❖ Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi

#### **Reference Books**

- ❖ Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
- ❖ Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
- ❖ Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
- ❖ Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

#### **Web Resources**

- ❖ <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- ❖ <https://cleartax.in/s/gst-book-online-pdf>

### THIRD YEAR – SEMESTER – V

<b>FINANCIAL MANAGEMENT - II</b>			
<b>23UBHC51</b>			
<b>SEMESTER : V</b>	<b>CORE: 9</b>	<b>HOURS: 6</b>	<b>CREDITS: 5</b>

#### Course description:

The objective of the syllabus is to develop the knowledge and skills expected of a finance manager, working in finance function, such as sources of finance, estimating cost of capital, valuation of business, and risk management. It also equips students with latest technology and employability skills to meet industry expectations.

#### Course Outcomes:

- CO1: To understand the various sources of business finance, including dividend Policy and how much finance can be raised from within the business
- CO2: To understand cost of capital and other factors that influence the choice of the type of capital raised by the business
- CO3: To examine principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business
- CO4: To 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
- CO5: To be able to use the relevant functionality and technology in professional Manner to tackle the examination.

#### Learning outcomes:

- LO1: To analyze the different sources of finance, capital structure theories, Financing needs
- LO2: To estimate cost of capital and the parameters that impact the choice of Finance chosen by the business.
- LO3: To able to apply business valuation models value business and explain the Concepts of behavioral Finance
- LO4: To demonstrate understanding of the nature, types of risks and approaches to managing the risk effectively in the context of interest rate and foreign exchange risk
- LO5: To be able to use the relevant functionality and technology in professional Manner to tackle the examination.

#### Unit 1: Business Finance

- ❖ 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 – Islamic finance – concept of riba – Murabaha – Ijara –Mudaraba –  
Sukuk -Musharaka
- ❖ Internal sources of finance – retained earnings – increasing working capitalefficiency -  
relationship between dividend policy and the financing decision  
– alternatives to cash dividends - legal constraints, liquidity, shareholderexpectations and  
alternatives to cash dividends

## **Unit 2: Cost of Capital**

- ❖ The economic environment for business – macroeconomic policy targets - role of fiscal,  
monetary, interest rate and exchange rate policies in achievingmacroeconomic 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 financialinstitutions in  
the operation of the money markets - interest-bearing instruments - discount instruments  
- derivative products

## **Unit 3: Business Valuation**

- ❖ Nature and purpose of the valuation of business and financial assets - reasonsfor 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 - netreplacement 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 – behavioral finance

#### **Unit 4: Risk Management**

- ❖ Investment appraisal techniques – relevant cash flows – payback period – discounted pay back 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 5: Technology and employability skills**

- ❖ Use computer technology to efficiently access and manipulate relevant information
- ❖ Work on relevant response options, using available functions and technology, as would be required in the workplace
- ❖ Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- ❖ Present data and information effectively, using the appropriate tools

#### **Reference Books:**

- ❖ ACCA F9: Financial Management material (2022-23) from Kaplan Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from BPP Publishers

- ❖ ACCA F9: Financial Management material (2022-23) from Becker Publishers
- ❖ Fundamentals of Financial Management by J. Van Horne (Author), JohnWachowicz, Prentice Hall Publications, Latest Edition
- ❖ Financial Management, by I M Pandey, 2021, Pearson Publications
- ❖ The Cost of Capital: Intermediate Theory by Seth Armitage, 2005, CambridgeUniversity Press
- ❖ Business analysis & valuation using financial statements by Krishna G.Palepu and P.M. Healy,2015, Cengage India Private Limited



AUDIT AND ASSURANCE			
23UBHC52			
SEMESTER : V	CORE: 10	HOURS: 5	CREDITS: 4

### Course Description:

The aim of ACCA Audit and Assurance syllabus is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.

### Course Outcomes:

CO1: Understand the concept of audit and assurance, its framework and regulations.

CO2: Understand how the auditor obtains and accepts audit engagements, assesses Audit risk and plans an audit

CO3: Describe and evaluate internal controls & understand internal audit

CO4: Identify and describe the audit evidence obtained by the auditor through Audit procedures

CO5: Understand the importance of subsequent events review, going concern principle, written representations, and the final review.

### Learning Outcomes:

LO1: Understand the audit framework and regulations relating to external audit including professional ethics and corporate governance.

LO2: Be able to assess audit risk as compared to business risk. Understand the effect of fraud and error on audit strategy.

LO3: Understand the components of the internal control system & the internal audit function.

LO4: Be able to design audit procedures for gathering sufficient and appropriate evidence relating to various assertions in the financial statements.

LO5: Appreciate the format of the auditor's report and various types of audit opinions.

### Unit 1: Audit framework & regulation

- ❖ 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 thereporting 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 2: Audit planning & risk assessment**

- ❖ 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 fromfinancial information
- ❖ Understanding the entity & its environment - obtaining an initialunderstanding 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 ofplanning an audit the contents of the overall audit strategy and audit plan - thedifference between interim and final audit - the impact of the work performedduring 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 3: Internal control & Internal Audit**

- ❖ 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 4: Audit evidence and Audit Procedures**

- ❖ 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 5: Review & reporting**

- ❖ 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

**Reference books:**

- ❖ Audit and Assurance: Kaplan Publishing
- ❖ Audit and Assurance: BPP learning media
- ❖ Audit and Assurance: Emily Woolf International
- ❖ S.K Basu: Auditing Principles & Techniques, Pearson
- ❖ Pankaj Garg., “Auditing and Assurance”, Taxmann Publisher, 10th edition, New Delhi, 2022

<b>DIRECT TAXATION</b>			
<b>23UBHC53</b>			
<b>SEMESTER : V</b>	<b>CORE: 11</b>	<b>HOURS: 5</b>	<b>CREDITS: 4</b>

### **Course Description**

The objective of the course is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual. The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to determine tax liability and understand the procedures relating to filing of return of income.

### **Course Outcomes:**

CO1: Acquire the knowledge about the basic principles and concepts of Income tax.

CO2: Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.

CO3: Familiarize with the computation of income tax for an individual

CO4: Analyse and apply the permissible exemptions and deductions from income Under Income tax Act.

CO5: Gain practical knowledge in computing tax liability of an individual and the Filing of Income tax returns.

### **Learning Outcome:**

LO1: Understand basic taxation structure in India as per the Constitution of India.

LO2: Understand basic provisions regarding computation of taxable income of an individual for the current assessment year, whether from Salary or Business/Profession or other sources of Income.

LO3: Make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under Income Tax Act, and tax payable on the same.

LO4: Acquire knowledge about submission of income tax return, payment of due Taxes in the form of advance tax, self assessment tax and tax deducted at source.

LO5: Acquaint with e-processes related to income tax filing and assessment.

### **Unit 1: Introduction**

- ❖ Brief history of Taxation system in India – Cannons of Taxation – Objectives of Tax- Overview of Direct Taxes – Income Tax – Basic Concepts: Assesse, Person, Previous year, Assessment year year-Income, Casual Income, Agricultural Income and its assessment, Gross Total Income. Capital and Revenue-Residential Status and incidence of Tax of an

Individual (Including Problems)- Incomes Exempt from Tax- - Tax Rates-Tax Liability  
(Short Problems including Agricultural Income)

## **Unit 2: Income from Salary and House property**

- ❖ Income from Salary – Features of Salary Income – Basic Salary-Allowance -Types – Perquisites
- ❖ Types section 89(1)– Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problemson House Rent Allowance – Leave Encashment – Commutation of Pension –Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service –Taxation of perks
- ❖ Introduction to House property income– Annual value under different situations (self occupied – Let out – Partly self occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) –Computation of incomefrom House Property (Problems).

## **Unit 3: Profits and Gains from Business and Profession and Capital Gains**

- ❖ Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account- Depreciation u/s 32.
- ❖ Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, Cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

## **Unit 4: Income from Other Sources**

- ❖ General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

## **Unit 5: Tax Liability of Individuals and Income tax returns**

- ❖ (Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes- Carry forward and set off of losses – Clubbing of income
- ❖ Computation of total taxable income and tax liability of an individual.
- ❖ Various Income Tax Return Forms and their applicability - Due dates for filing Income

Tax Returns – Payment of advance tax and self assessments tax - E-filing of Income Tax Returns - E-assessment of Income Tax Returns - Faceless assessment

**Reference Books:**

- ❖ B. S. Raman: Income Tax
- ❖ B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- ❖ Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- ❖ Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- ❖ Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- ❖ Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
- ❖ Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.
- ❖ Gaur & Narang: Income Tax.

<b>CORPORATE ACCOUNTING - I</b>			
<b>23UBHC54</b>			
<b>SEMESTER : V</b>	<b>CORE: 12</b>	<b>HOURS: 4</b>	<b>CREDITS: 3</b>

### **Learning Objectives**

LO1: To understand about the pro-rata allotment

LO2: To know the provisions of Companies Act under Redemption of Preferenceshares and Debentures

LO3: To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013

LO4: To examine the factors affecting goodwill of a company

LO5: To identify the Significance of Inflation accounting

### **Unit I: Issue of Shares**

**(13 Hours)**

- ❖ Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

### **Unit II: Redemption of Preference Shares & Debentures**

**(15 Hours)**

- ❖ Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

### **Unit III: Final Accounts (CASE STUDY)**

**(17 Hours)**

- ❖ Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet –Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.



#### **Unit IV: Valuation of Goodwill & Shares**

**(15 Hours)**

- ❖ Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Profit Prior to Incorporation.

#### **Unit V: Double accounting System**

**(15 Hours)**

- ❖ Accounting for Price level changes; Double accounting System and Electricity accounting

#### **Course Outcomes**

CO1: To understand the provisions for underwriting commission

CO2: To examine the provisions of issue and redemption of debentures

CO3: To illustrate part I and part II forms

CO4: To value shares and goodwill

CO5: To examine the provision of double accounting system and inflation accounting.

#### **Textbooks**

- ❖ S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- ❖ R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- ❖ B. Raman, Corporate Accounting, Taxmann, New Delhi.
- ❖ Shukla, Grewal and Gupta- Advanced Accounts Vol II, S. Chand, New Delhi.

#### **Reference Books**

- ❖ T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
- ❖ D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi
- ❖ Prof. Mukesh Bramhbut, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh

#### **Web Resources**

- ❖ <https://www.tickertape.in/blog/issue-of-shares/>
- ❖ <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

<b>INTERNSHIP</b>			
<b>23UBHI51</b>			
<b>SEMESTER : V</b>	<b>INTERNSHIP:4</b>	<b>HOURS: -</b>	<b>CREDITS: 3</b>

<b>HUMAN RESOURCE MANAGEMENT</b>			
<b>23UBHE51</b>			
<b>SEMESTER : V</b>	<b>ELECTIVE: 5</b>	<b>HOURS: 4</b>	<b>CREDITS: 3</b>

### **Learning Objectives**

LO1: To understand aspects relating to Human resource management

LO2: To know strategies relating to Human Resource management

LO3: To learn about training and development

LO4: To learn about performance appraisal

LO5: To assimilate knowledge on employee welfare.

### **Unit I: Introduction to HRM (12 Hours)**

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

### **Unit II: Strategic HRM (12 Hours)**

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

### **Unit III: Industrial Relations (12 Hours)**

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

### **Unit IV: Organisational Development and Collective Bargaining (12 Hours)**

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining

### **Unit V: Employee welfare (12 Hours)**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.

## Course Outcomes

CO1: Remember and recall concepts of Human resource management

CO2: Choose appropriate strategies for human resource management

CO3: Compare and contrast various industrial relations policy.

CO4: Determine appropriate organisation culture.

CO5: Formulate strategies for employee welfare.

## Text books

- ❖ K. Aswathappa: Human Resource Management Text and Cases: TataMcGraw Hill, New Delhi.
- ❖ George W Bohlander and Scott A Snell: Principles of Human resourceManagement: Cengage Learning, New Delhi.

## Reference Books

- ❖ Gary Dessler. A Framework for Human Resource Management. PearsonEducation.
- ❖ DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
- ❖ Bohlander and Snell, Principles of Human Resource Management, CengageLearning.

## Web Resources

- ❖ <https://hr.university/shrm/strategic-human-resource-management/>
- ❖ <https://www.investopedia.com/terms/c/collective-bargaining.asp>
- ❖ <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
23UBHE52			
SEMESTER : V	ELECTIVE: 6	HOURS: 4	CREDITS: 3

### Learning Objectives

LO1: To know Concept of investment and financial markets

LO2: To have an understanding on the fundamental analysis, economic analysis and industry Analysis

LO3: To understand the company analysis and applied valuation techniques

LO4: To gain knowledge on the CAPM

LO5: To familiarize with the portfolio management framework and portfolio models

### Unit I: (9 Hours)

Concept of Investment, Investment Objectives and Constraints, Investment Classification. Financial Markets & Instruments, their role & classification. Regulation of Securities Markets, Primary & Secondary Markets, Trading, Clearing and Settlement procedures, Market Indices

### Unit II: (9 Hours)

Fundamental Analysis I Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis: Industry classification, Industry life cycle

### Unit III: (9 Hours)

Fundamental Analysis II Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators

### Unit IV: (9 Hours)

Introduction to portfolio management, Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model

### Unit V: (9 Hours)

Portfolio management framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios-Leveraged portfolios – Corner portfolios – Sharp's Single Index model – Portfolio-evaluation measures – Sharp's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

## Course Outcomes

CO1: Students will be able to remember and understand the concept of Investment and financial markets

CO2: Students will be able to understand the fundamental analysis, economic analysis and industry analysis

CO3: Students will be able to extend their learning on the company analysis and applied valuation techniques

CO4: Students will be able to analysis the risk and return of the company by using the CAPM

CO5: Students will be able to evaluate the various model under portfolio framework.

## Textbooks

- ❖ Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8th Edition, First Indian Reprint
- ❖ Ranganatham and Madhumathi (2005); “Investment Analysis and Portfolio Management”, Pearson Education, First Edition
- ❖ Fischer, E Donald and Jordan, J Ronald (2005); “Security Analysis and Portfolio Management”, Prentice Hall of India Private Ltd., 6th Edition
- ❖ Bodie, Kane, Marcus and Mohanty (2009); “Investments”, Tata-McGraw Hill Publishing Company Limited, 8th Edition.

## Reference Books

- ❖ Punithavathy Pandian, (2007); “Security Analysis and Portfolio Management”, Vikas Publishing House Private Limited, Fifth Reprint Edition.
- ❖ Chandra, Prasanna (2008), “Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Limited, 3rd Edition.

## Web Resources

- ❖ <https://old.amu.ac.in/emp/studym/99993840.pdf>
- ❖ [https://www.acecollege.in/CITS\\_Upload/Downloads/Books/1078\\_File.pdf](https://www.acecollege.in/CITS_Upload/Downloads/Books/1078_File.pdf)
- ❖ [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)

### THIRD YEAR – SEMESTER – VI

<b>PERFORMANCE MANAGEMENT</b>			
<b>23UBHC61</b>			
<b>SEMESTER : VI</b>	<b>CORE: 13</b>	<b>HOURS: 6</b>	<b>CREDITS: 4</b>

#### Course Description:

The aim of the syllabus is to provide the means through which better results can be obtained from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.

#### Course Outcomes:

- CO1: This paper underpins the knowledge and skills in the area of management accounting techniques.
- 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.
- CO3: The aim is to set out performance measurement both financially and non-financially in the context of business objectives.
- CO4: Application of risk scenarios in pricing decisions impacting the business performance.
- CO5: Students will understand the technology and employability as the need for the hour relevant with performance management

#### Learning Outcomes:

- LO1: Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organization
- LO2: Understand budgeting, standard costing and variance analysis towards better management and analysis.
- LO3: Understand & apply decision making techniques in the context of resource optimization, risk mitigation, promote efficiency.
- LO4: To understand the divisional performance, transfer pricing and behavioral considerations in performance management.
- LO5: Understand technological advancements and employability requirements.

## **Unit 1: Information system, data analytics and specialist cost and management accounting techniques**

- ❖ 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 2: Advanced budgetary control and standard costing**

- ❖ 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 3: Pricing and decision-making techniques**

- ❖ 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 4: Performance analysis and divisional performance**

- ❖ 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
- ❖ 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

#### **Unit 5: Risk analysis in business decisions, behavioral considerations and Employability and technology**

- ❖ 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
- ❖ Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact
- ❖ Illustrate how behavioral aspects affect the performance of an organization
- ❖ External considerations and the impact on performance.

#### **Reference Books:**

- ❖ ACCA Study Material 2022-23 by Kaplan

- ❖ Performance Management - Dr. C. Appa Rao
- ❖ Performance Management - Soumendranarain Bagchi
- ❖ Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed
- ❖ Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain
- ❖ Cost and Management Accounting; Kalyani Publishers

<b>GOODS &amp; SERVICES TAX</b>			
<b>23UBHC62</b>			
<b>SEMESTER : VI</b>	<b>CORE: 14</b>	<b>HOURS: 6</b>	<b>CREDITS: 4</b>

**Course Description:**

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and significant provisions of the customs law. The basic objective is to equip students with the principles and provisions of Goods and Services Tax (GST). The students should understand the person liable to register under the Act and also help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit. This course will enable the students to effectively plan tax for their clients along with tax management, payment of tax and filing of tax returns.

**Course Outcome:**

- CO1: Introduce the constitutional and structural changes in Indirect taxation post GST Implementation.
- CO2: Familiarize students on time of supply and compliance aspects of GST registration
- CO3: Explain levy and collection of GST with special emphasis on ITC.
- CO4: Introduce the basics of custom laws and procedures in India
- CO5: Prepare and file GST returns and understand the offences and penalties under the GST Act.

**Learning Outcome:**

- LO1: Acquire knowledge of Indirect taxation, GST, CGST, SGST, IGST, Levy and collection of GST
- LO2: Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.
- LO3: Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST
- LO4: Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit
- LO5: Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.

## **Unit 1: Introduction to Goods and Services Tax (GST)**

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST Administration – Levy and Exemptions: Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

## **Module 2: Time and Value of Supply and Registration of GST**

Time of supply of goods, Time & Place of Supply of Services, Change in Rate of Tax in Respect of Supply of Goods or Services, Value of Taxable Supply, Registration under GST: Procedure for Registration, Persons Liable for Registration, Persons not Liable for Registration, Compulsory Registration, Deemed Registration, Special Provisions for Casual Taxable Persons and Non- Resident Taxable Persons. Exempted Goods and Services– Rates of GST

**Procedure Relating to Levy: (CGST & SGST):** Scope of Supply, Tax Liability on Mixed and Composite Supply, Time of Supply of Goods and Services, Value of Taxable Supply. Computation of Taxable Value and Tax Liability, Compensation/ Composition, Reverse Charge Mechanism

**Procedure Relating to Levy: (IGST):** Inter-State Supply, Intra-State Supply, Zero Rates Supply, Value of Taxable Supply – Computation of Taxable Value and Tax Liability.

**Input tax Credit:** Eligibility, Apportionment, Inputs on Capital Goods, Distribution of Credit by Input Service Distributor (ISD) – Transfer of Input Tax Credit - Simple Problems on Utilization of Input Tax Credit.

## **Unit 3: Payment of taxes and Returns**

Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax – Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery.

Filing GSTR - First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and reclaim of input tax credit - Matching, reversal and re-claim of reduction in output

tax liability - Final return – Late Fees - Scrutiny of returns

#### **Unit 4: Offences and Penalties**

Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Non-Filers of Returns, Assessment of Unregistered Persons, Summary Assessment in Certain Special Cases Furnishing Details of Outward Supplies, Furnishing Details of Inward Supplies Returns, First Return, Claim of Input Tax Credit and Provisional Acceptance Thereof, Matching, Reversal and Reclaim of Input Tax Credit, Matching, Reversal and Reclaim of Reduction in Output Tax Liability, Final return – Late Fees - Scrutiny of returns

#### **Unit 5 - Customs Law**

Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage - Project Import and Re-imports - Penalties and Offences - Anti-Dumping Duty – Valuation under Customs Law, Application of Cost Accounting Principles in Assessment, Impact of Tax on GATT, WTO, Anti-Dumping Processing

#### **Books for Reference:**

- ❖ Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
- ❖ All About GST: V.S Datey - Taxman's.
- ❖ Guide to GST: CA. Rajat Mohan,
- ❖ Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
- ❖ Goods & Services Tax – CA. Rajat Mohan,
- ❖ Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
- ❖ GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM.

<b>PROJECT WITH VIVA VOCE</b>			
<b>23UBHC63</b>			
<b>SEMESTER : VI</b>	<b>CORE: 15</b>	<b>HOURS: 6</b>	<b>CREDITS: 4</b>

<b>INTERNSHIP</b>			
<b>23UBHI61</b>			
<b>SEMESTER : VI</b>	<b>INTERNSHIP: 5</b>	<b>HOURS: -</b>	<b>CREDIT: 1</b>

CORPORATE ACCOUNTING - II			
23UBHE61			
SEMESTER : VI	ELECTIVE: 7	HOURS: 5	CREDITS: 4

### Learning Objectives

LO1: To know the types of Amalgamation, Internal and external Reconstruction

LO2: To know Final statements of banking companies

LO3: To understand the accounting treatment of Insurance company accounts

LO4: To understand the procedure for preparation of consolidated Balance sheet

LO5: To have an insight on modes of winding up of a company

### Unit I: Amalgamation, Internal & External Reconstruction (15 Hours)

Amalgamation – Meaning - Purchase Consideration - Lump sum Method, NetAssets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method -The Purchase Method (Excluding Inter-Company Holdings).

Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

### Unit II: Accounting of Banking Companies (15 Hours)

Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - BalanceSheet as Per Banking Regulation Act 1949.

### Unit III: Insurance Company Accounts (15 Hours)

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.

### Unit IV: Consolidated Financial Statements (15 Hours)

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).



## Unit V: Liquidation of Companies

(15 Hours)

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.

### Course Outcomes

CO1: Understand the accounting treatment of amalgamation, absorption and external reconstruction

CO2: Apply and alter the share capital and internal reconstruction

CO3: Do the accounting procedure of non-performing assets

CO4: Give the consolidated accounts of holding companies

CO5: Prepare liquidator’s final statements

### Text books

- ❖ S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
- ❖ Dr. K.S. Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol.II, Himalaya Publishing House, Mumbai.
- ❖ T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai

### Reference Books

- ❖ B. Raman, Corporate Accounting, Taxmann, New Delhi
- ❖ M.C. Shukla, Advanced Accounting, S. Chand, New Delhi
- ❖ Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
- ❖ Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.

### Web Resources

- ❖ <https://www.accountingnotes.net/amalgamation/amalgamation-absorption- and-reconstruction-accounting/126>
- ❖ <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- ❖ <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

FINANCIAL SERVICES			
23UBHE62			
SEMESTER : VI	ELECTIVE: 8	HOURS: 5	CREDITS: 3

### Learning Objectives

LO1: To impart knowledge on the role and function of the Indian financial system.

LO2: To enrich their knowledge on key areas relating to management of financial products and services

LO3: To familiarize students about Venture Capital, Leasing.

LO4: To make them understand the Credit Rating system.

LO5: To provide insights into mutual funds and the operation of NSDL and CSDL.

### Unit I: Introduction to Financial System (15 Hours)

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

### Unit II: Introduction to Financial Services (15 Hours)

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

### Unit III: Venture Capital and Leasing (15 Hours)

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

### Unit IV: Credit Rating (15 Hours)

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context

## **Unit V: Mutual Funds**

**(15 Hours)**

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

### **Course Outcomes**

CO1: Summarise the role and function of the financial system

CO2: Gain practical knowledge on key areas relating to management of financial products and services

CO3: Familiarize students about Venture Capital, Leasing.

CO4: Infer the importance of the Credit Rating system.

CO5: Understand various types of Mutual funds schemes and the roles of NSD Land CSDL.

### **Text books**

- ❖ Gurusamy. S, Financial Services, Tata McGraw Hill, Noida.
- ❖ C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
- ❖ M.Y. Khan, Financial Services, Tata McGraw Hill, Noida.

### **Reference Books**

- ❖ Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
- ❖ Perry Stinson, Bank management and Financial Services, ClaryeInternational, USA.
- ❖ E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
- ❖ B. Santhanam, Financial Services, Margham Publications, Chennai.

### **Web Resources**

- ❖ <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
- ❖ <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
- ❖ <https://scripbox.com/mf/what-is-mutual-fund/>

## **ADD ON COURSE STUDY MATERIAL**

### **UNIT: I**

An entrepreneur is someone who starts and operates a business, taking on financial risks in the hope of making a profit. They often innovate, organize resources, and manage the business with creativity and initiative.

#### **Entrepreneurship plays a crucial role in economic development for several reasons:**

1. **Innovation and Creativity:** Entrepreneurs are often the drivers of innovation, creating new products, services, and business models that contribute to economic growth and competitiveness.
2. **Job Creation:** Entrepreneurs start new businesses, which in turn create job opportunities, reducing unemployment rates and stimulating economic activity.
3. **Wealth Creation:** Successful entrepreneurship can lead to wealth creation for the entrepreneur, employees, investors, and the community at large, fostering prosperity and upward mobility.
4. **Market Efficiency:** Entrepreneurs identify market gaps and inefficiencies, leading to more efficient allocation of resources, increased competition, and ultimately lower prices and improved quality for consumers.
5. **Regional Development:** Entrepreneurial activity can spur development in underserved regions by attracting investment, infrastructure improvements, and talent, leading to balanced economic growth.
6. **Exports and Trade:** Entrepreneurs often contribute to a country's export sector by producing goods and services that can be sold internationally, thus improving trade balances and fostering economic integration.
7. **Resilience and Adaptability:** Entrepreneurship fosters a culture of resilience and adaptability, as entrepreneurs must navigate uncertainties, adapt to changing market conditions, and innovate to stay competitive.

Overall, entrepreneurship serves as a catalyst for economic development by driving innovation, creating jobs, generating wealth, and fostering resilience and adaptability within economies.

#### **The entrepreneurial mindset encompasses a range of traits including:**

1. **Creativity:** Entrepreneurs often think outside the box to solve problems and innovate.
2. **Risk-taking:** They are willing to take calculated risks to pursue opportunities.
3. **Resilience:** Entrepreneurs bounce back from setbacks and failures, learning from them rather than being discouraged.
4. **Vision:** They have a clear vision of what they want to achieve and are driven to make it a reality.

5. **Adaptability:** Entrepreneurs are flexible and able to adapt to changing circumstances and market conditions.
6. **Persistence:** They persevere through challenges and obstacles, staying focused on their goals.
7. **Resourcefulness:** Entrepreneurs are adept at finding creative solutions with the resources available to them.
8. **Passion:** They are passionate about their ideas and ventures, which fuels their drive and commitment.
9. **Leadership:** Entrepreneurs often lead by example, inspiring and motivating others to join them in their journey.
10. **Networking:** They understand the importance of building relationships and leverage networks to support their endeavors.

## **UNIT: II**

Entrepreneurial planning involves strategizing and outlining goals, objectives, and actions to launch and grow a successful venture. It typically includes market analysis, identifying target customers, defining unique value propositions, setting financial projections, and creating a roadmap for execution.

Entrepreneurial opportunities can arise in various industries and areas, such as technology, health and wellness, sustainability, e-commerce, education, and more. Identifying a gap in the market, solving a problem, or improving existing products/services are common starting points. Conducting market research, evaluating trends, and leveraging personal passions or skills can help pinpoint promising opportunities.

### **Developing a business plan involves several key steps:**

1. **Executive Summary:** Summarize your business idea, target market, goals, and financial projections.
2. **Business Description:** Describe your business idea, products or services offered, target market, and unique selling proposition (USP).
3. **Market Analysis:** Research your industry, target market, and competitors. Identify market trends, customer needs, and potential growth opportunities.
4. **Organization and Management:** Outline your company's structure, management team, and key personnel. Highlight their qualifications and roles.
5. **Product or Service Line:** Detail your offerings, including features, benefits, and pricing strategy. Explain how your products or services meet customer needs and differentiate from competitors.
6. **Marketing and Sales Strategy:** Describe how you plan to promote your business and attract customers. Include your marketing channels, sales tactics, and pricing strategy.

7. **Funding Request:** If you need funding, specify the amount required and how you plan to use it. Provide financial projections and expected return on investment (ROI) for potential investors.

8. **Financial Projections:** Prepare financial forecasts, including income statements, cash flow projections, and balance sheets. Use realistic assumptions and data to support your projections.

9. **Appendix:** Include any additional information, such as resumes of key team members, market research data, or legal documents.

10. **Review and Revision:** Regularly review and update your business plan to reflect changes in the market, industry, or business environment. Revise as needed to ensure it remains relevant and aligned with your goals.

Remember, a well-developed business plan serves as a roadmap for your business and helps attract investors, partners, and other stakeholders. Take the time to thoroughly research and articulate each section to increase your chances of success.

**Strategic planning for startups involves several key steps:**

1. **Vision and Mission:** Clearly define the purpose and goals of your startup. What problem are you solving, and what is your long-term vision?

2. **Market Analysis:** Understand your target market, competition, and industry trends. Identify your unique value proposition and how you'll differentiate from competitors.

3. **SWOT Analysis:** Assess your startup's strengths, weaknesses, opportunities, and threats. This analysis helps in understanding internal capabilities and external factors affecting your business.

4. **Goal Setting:** Establish measurable short-term and long-term goals. These goals should be specific, achievable, relevant, and time-bound (SMART).

5. **Strategies and Tactics:** Develop strategies to achieve your goals. This may include marketing strategies, product development plans, sales tactics, and operational strategies.

6. **Resource Allocation:** Determine the resources needed to execute your strategies, including finances, human resources, technology, and partnerships.

7. **Risk Management:** Identify potential risks and develop contingency plans to mitigate them. This could involve financial risks, market risks, operational risks, or regulatory risks.

8. **Monitoring and Evaluation:** Continuously monitor your progress towards goals and adapt your strategies as needed. Regularly evaluate your performance and make adjustments to stay on track.

9. **Execution Plan:** Create a detailed action plan with timelines and responsibilities assigned to team members. Ensure everyone understands their role in executing the strategic plan.

10. Communication and Alignment: Keep stakeholders informed about the strategic direction of the startup. Ensure alignment across the organization to foster collaboration and commitment towards common goals.

By following these steps, startups can develop a strategic plan that guides their growth and success in a competitive market.

### **UNIT: III**

Financial planning and budgeting are crucial for managing your money effectively. Start by setting financial goals, such as saving for retirement, buying a house, or paying off debt. Then, create a budget outlining your income, expenses, and savings goals. Track your spending regularly to ensure you're staying on track with your budget and adjust as needed. Consider factors like emergency funds, investments, and insurance when planning for the future. It's also wise to seek professional advice or use financial planning tools to help you make informed decisions.

Entrepreneurial finance is the branch of finance that deals specifically with funding and financial management for startup ventures and small businesses. It involves various aspects such as fundraising, financial planning, risk management, and investment decision-making tailored to the unique needs and challenges of entrepreneurial ventures.

**Startups typically rely on various sources of funding to finance their operations and growth. Some common sources include:**

1. Personal savings: Founders invest their own money into the business.
2. Friends and family: Loans or investments from friends and relatives.
3. Angel investors: Wealthy individuals who provide capital in exchange for equity or convertible debt.
4. Venture capital: Investment firms that provide funding to startups in exchange for equity.
5. Crowdfunding: Platforms where individuals can raise small amounts of money from a large number of people.
6. Bank loans: Traditional loans from banks or financial institutions.
7. Government grants and subsidies: Funding provided by government agencies to support specific industries or initiatives.
8. Accelerators and incubators: Programs that provide funding, mentorship, and resources to startups in exchange for equity or participation fees.
9. Corporate partnerships: Collaboration with established companies that provide funding, resources, or access to markets in exchange for strategic benefits.
10. Revenue from early customers: Generating income from initial sales or contracts to fund further growth.

**Financial management for small businesses is crucial for their success and growth. Here are some key aspects to consider:**

1. **Budgeting:** Create a detailed budget that outlines your income and expenses. This will help you allocate resources effectively and plan for future expenditures.
2. **Cash Flow Management:** Monitor your cash flow regularly to ensure you have enough liquidity to cover expenses and invest in growth opportunities.
3. **Bookkeeping and Accounting:** Maintain accurate financial records to track your income, expenses, assets, and liabilities. Consider using accounting software to streamline this process.
4. **Risk Management:** Identify potential risks to your business and develop strategies to mitigate them. This could include purchasing insurance or establishing emergency funds.
5. **Tax Planning:** Stay informed about tax laws and regulations that apply to your business. Strategically plan your taxes to minimize liabilities and take advantage of available deductions and credits.
6. **Financial Analysis:** Analyze your financial statements regularly to assess the financial health of your business. Look for trends and areas for improvement, and adjust your strategies accordingly.
7. **Investment and Financing:** Evaluate investment opportunities and financing options carefully. Consider factors such as interest rates, terms, and potential returns on investment.
8. **Profitability and Pricing:** Determine the profitability of your products or services and adjust pricing strategies accordingly. Ensure that your prices cover your costs while remaining competitive in the market.
9. **Debt Management:** If you have debt, manage it responsibly by making timely payments and avoiding excessive borrowing. Develop a repayment plan to reduce debt over time.
10. **Financial Planning:** Develop long-term financial goals and create a plan to achieve them. This could include expanding your business, increasing profitability, or saving for retirement.

By effectively managing your finances, you can position your small business for success and sustainable growth. Regularly review and update your financial strategies to adapt to changing market conditions and achieve your goals.

Venture capital and angel investment are both forms of financing for startups and early-stage companies.

- **Venture Capital:** Venture capital involves investment from firms or funds into startups that have high growth potential. Typically, venture capitalists provide larger amounts of capital in exchange for equity in the company. They often take an active role in the company's management and decision-making processes.



- Angel Investment: Angel investors are individuals who provide capital to startups in exchange for equity or convertible debt. Unlike venture capital firms, angel investors are usually investing their own money. They often invest in companies at an earlier stage than venture capitalists and may provide mentorship and guidance to the founders.

#### **UNIT: IV**

**Leadership skills and styles for management vary depending on the context and the individuals involved, but some common ones include:**

1. Communication: Effective communication is key for any leader. This involves both listening to employees and clearly articulating goals and expectations.
2. Visionary Leadership: A visionary leader sets a clear direction for the organization and inspires others to follow that vision.
3. Strategic Thinking: Leaders should be able to think strategically, anticipate challenges, and develop plans to overcome them.
4. Adaptability: A good leader can adapt to changing circumstances and guide their team through uncertainty.
5. Empowerment: Empowering employees by delegating tasks and providing them with autonomy can lead to increased motivation and productivity.
6. Collaboration: Encouraging collaboration and teamwork fosters a positive work environment and allows for the sharing of ideas and resources.
7. Decision-making: Strong decision-making skills are crucial for leaders, as they often need to make tough choices under pressure.
8. Emotional Intelligence: Understanding and managing emotions, both one's own and those of others, is essential for effective leadership and building strong relationships.
9. Ethical Leadership: Acting with integrity and leading by example sets a positive tone for the organization and builds trust among employees.
10. Servant Leadership: This style focuses on serving the needs of others and prioritizing the growth and development of employees.

Effective managers often combine elements of various leadership styles based on the situation and the needs of their team. Flexibility and the ability to tailor one's approach are key traits of successful leaders.

**Team building and management are crucial aspects of entrepreneurship, as they directly impact the success and growth of a startup. Here are some key points to consider:**

1. **Clear Vision and Goals:** Clearly communicate the company's vision and goals to the team. Ensure that everyone understands their roles and how they contribute to achieving these objectives.
2. **Hiring the Right Talent:** Build a team with diverse skills and backgrounds that complement each other. Look for individuals who are not only competent but also share the company's values and culture.
3. **Effective Communication:** Foster an environment of open communication where team members feel comfortable sharing ideas, concerns, and feedback. Regular team meetings and updates can help keep everyone aligned.
4. **Encouraging Collaboration:** Encourage collaboration and teamwork among team members. Foster an atmosphere where sharing knowledge and helping each other is encouraged.
5. **Providing Support and Development Opportunities:** Invest in your team's growth and development by providing training, mentorship, and resources to help them excel in their roles.
6. **Recognizing and Rewarding Achievements:** Acknowledge and celebrate the achievements and milestones of your team members. Recognition and rewards can boost morale and motivation.
7. **Resolving Conflicts Promptly:** Address conflicts or issues within the team promptly and constructively. Encourage open dialogue and find mutually beneficial solutions.
8. **Leading by Example:** As a leader, lead by example by demonstrating qualities such as integrity, transparency, and accountability. Your actions set the tone for the team.
9. **Adapting to Change:** Be flexible and adaptable to changes in the business environment. Encourage innovation and experimentation within the team.
10. **Building Trust:** Foster a culture of trust and mutual respect among team members. Trust is the foundation of effective teamwork and collaboration.

By focusing on team building and management, entrepreneurs can create a strong, cohesive team that is motivated, engaged, and committed to the success of the venture.

**Decision making and problem solving are crucial skills for entrepreneurship. Entrepreneurs often face uncertainty, complexity, and ambiguity, requiring them to make quick and effective decisions to move their ventures forward. Here's how decision making and problem solving play out in entrepreneurship:**

1. **Identifying Problems:** Entrepreneurs must be adept at recognizing challenges and opportunities in their market or industry.

2. **Gathering Information:** They gather relevant data and information to understand the problem thoroughly, including market research, customer feedback, and competitor analysis.
3. **Analyzing Options:** Entrepreneurs evaluate various solutions or courses of action, considering factors like feasibility, cost, potential impact, and alignment with their goals and values.
4. **Risk Assessment:** They assess the risks associated with each option and determine strategies to mitigate or manage them.
5. **Decision Making:** Entrepreneurs make decisions based on the information available, their intuition, and their experience, often under time constraints.
6. **Implementing Solutions:** Once a decision is made, entrepreneurs take action to implement their chosen solution, monitoring progress and making adjustments as needed.
7. **Adaptability:** Successful entrepreneurs remain flexible and open to change, adjusting their strategies in response to new information or unexpected challenges.
8. **Learning from Failure:** Entrepreneurship involves a willingness to take risks and learn from failures. When problems arise, entrepreneurs reflect on what went wrong, adapt their approach, and persevere.

Overall, effective decision making and problem solving are essential skills for navigating the uncertain and dynamic landscape of entrepreneurship, enabling entrepreneurs to innovate, grow, and succeed in their ventures.

Social entrepreneurship is the practice of addressing social issues and creating positive change in society through innovative business models. It involves applying entrepreneurial principles to solve social, cultural, or environmental problems while also generating sustainable revenue. Social entrepreneurs typically prioritize social impact over profit maximization and often employ creative approaches to achieve their goals. They aim to create innovative solutions that have a lasting and meaningful impact on communities and society as a whole.

#### **UNIT: V**

Social entrepreneurship involves using innovative business strategies to address social or environmental issues while also generating profits. It combines the principles of entrepreneurship with a focus on creating positive social or environmental impact. Sustainable business practices, on the other hand, refer to strategies that aim to minimize negative environmental and social impacts while maximizing positive outcomes. When combined, social entrepreneurship and sustainable business create a powerful force for positive change, balancing profit-making with societal and environmental well-being.

The triple bottom line concept emphasizes that entrepreneurs should consider not only profit but also the impact of their actions on people and the planet. This means focusing on social responsibility, environmental sustainability, and financial viability in business decisions. It's about balancing economic success with social and environmental considerations for long-term prosperity.

Sustainable business practices refer to strategies and actions taken by companies to minimize their negative impact on the environment, society, and economy while maximizing positive contributions. This can include initiatives like reducing carbon emissions, minimizing waste, using renewable resources, promoting fair labor practices, and supporting local communities.

Hands-on projects and business simulations are excellent ways to apply theoretical knowledge in real-world scenarios and develop practical skills. Whether you're a student or a professional looking to enhance your expertise, engaging in such activities can offer valuable experience and insights. Here are some ideas:

1. **Business Simulation Games:** There are various online platforms offering business simulation games where you can run virtual companies, make decisions, and compete against others in simulated market environments.
2. **Case Studies:** Analyze real-world business cases and develop solutions or strategies to address challenges or capitalize on opportunities. This can be done individually or in groups.
3. **Entrepreneurship Projects:** Develop a business plan for a startup idea, including market research, financial projections, and marketing strategies. You can even pitch your idea to potential investors or mentors.
4. **Product Development:** Work on creating a new product or improving an existing one. This could involve designing prototypes, conducting market research, and testing iterations.
5. **Marketing Campaigns:** Develop and execute marketing campaigns for a product or service. This could include creating advertisements, social media content, and analyzing campaign performance metrics.
6. **Operations Management:** Optimize processes and workflows within a business to improve efficiency and reduce costs. This could involve implementing new technologies or reorganizing resources.
7. **Finance and Investment Analysis:** Practice financial analysis by evaluating investment opportunities, analyzing financial statements, and making recommendations for portfolio management.
8. **Supply Chain Management:** Simulate the flow of goods and information within a supply chain network, identifying bottlenecks and implementing strategies to improve logistics and reduce lead times.

Remember to reflect on the outcomes of these projects and simulations, as the insights gained can be invaluable for your personal and professional development.

- Case study and Guest lecture

ALL THE BEST

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