



PERIYAR UNIVERSITY

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE

CHOICE BASED CREDIT SYSTEM

Syllabus for

B.COM. ACCOUNTING & FINANCE

(SEMESTER PATTERN)

**(For Candidates admitted in the College affiliated to Periyar
University from 2023 - 2024 onwards)**

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**REGULATIONS FOR UNDERGRADUATE DEGREE COURSES
IN SCIENCES, HUMANITIES, SOCIAL SCIENCES AND COMMERCE
CBCS PATTERN**

Definitions :

Programme : —Programme means a course of study leading to the award of a degree in discipline.

Course “Course” refers to a subject offered under the degree programme.

Part I : Tamil / Other languages: means —Tamil/other languages offered under Part I of the programme

Part II : English: means —English language offered under Part II of the programme.

Part III : Means —Core courses and Elective courses including laboratoryl.

: Elective Papers - An open choice of topics categorized under Generic and Discipline Centric

Part IV : **Non-Major Electives** Means elective subjects offered under Part IV

Skill Enhancement Courses - means the courses offered as skill based courses under Part IV of the programme aimed at imparting Advanced Skill.

Foundation Course: means courses such as To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.

Value Education (III year - V Semester)

Environmental Studies (II year – III & IV Semester)

Internship / Industrial Training - Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.

Project with Viva – voce - Application of the concept to real situation is conceived resulting in tangible outcome

Introduction of Professional Competency Component

Part V :—Extension Activities : means all those activities under NSS/ NCC/ Sports/ YRC programme and other co and extracurricular activities offered under part V of the programme.

A detailed explanation of the above with relevant credits are given under Schemes of Examination along with Distribution of Marks and Credits.

Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.

Credits: Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

Credit System: Means, the course of study under this regulation, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).

Choice Based Credit System: All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefor.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part II: English

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 4 semester languages, 15 core courses with 68 credits are to be offered.

Electives courses

Four elective courses with 12 credits are to be offered one in the first four semesters. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned.

Discipline Specific Elective

Four DSE courses with 12 credits are to be offered Two in the Five semester and Two in the sixth semester. DSE subjects are to be selected from the list of DSE's Prescribed by the Board of Studies Concerned

Part IV

1. Skill Enhancement Course:

All the UG programmes shall offer seven courses of **skill Enhancement subjects in I, II, III, & IV** semesters with 13 credits for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies:

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the third and fourth semester. Examination shall be conducted at the end of fourth semester (one course with 2 credits).

3. Value Education:

All the UG Programmes shall offer a course in —Value Education‖ and it shall be offered in the fifth semester. Examination shall be conducted at the end of the semester.

Part V: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSSNCC

SportsYRC

Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularityof attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	-	80 and above
B	-	Very good	-	70-79
C	-	Good	-	60-69
D	-	Fair	-	50-59
E	-	Satisfactory	-	40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.800/- and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.800/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period,

the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

9. Passing Minimum

- a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.
- c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

10. Distribution

Table 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programmes**.

Table 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 1(B): The following are the distribution of marks for continuous internal assessments in theory papers of UG programmes:

Table 1 (B)

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test		25 Marks
	Assignments / Snap Test / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		75 Marks
Total			100 Marks

Table 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programmes.

Table 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 2(B): The following are the distribution of marks for the continuous internal assessment in UG practical courses:

Table 2(B)

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non Major Electives 1 st semester	25	75	100
4.	Non Major Electives 2 nd semester	25	75	100

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table 4

**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/
Paper)**

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

i = Credits earned for course i in any semester.

G_i = Grade Point obtained for course i in any semester.

n = refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester-wise and part-wise is as follows:

GRADE POINT AVERAGE [GPA] $= \frac{\sum_i C_i G_i}{\sum_i C_i}$

Sum of the multiplication of grade points by the credits of the courses offered under each part

GPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

CUMULATIVE GRADE POINT AVERAGE [CGPA] = $\frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$

Sum of the multiplication of grade points by the credits of the entire programme under each part
CGPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$

Table– 5

CGPA	GRADE
9.5 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

Table 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 - 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	

7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class – Exemplary”**.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class with Distinction”**.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in **“First Class”**.
- d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in **“Second Class”**.
- e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in **“Third Class”**.
- f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

- a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

- b) The following is for students admitted prior to 2008-09:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. Question Paper Pattern

Table 7

Maximum 75 Marks wherever applicable			
Section A	Multiple Choice Questions	15*1=15	15 questions 3 each from every unit
Section B	Short answer questions of either / or type (like 1.a or b)	2*5=10	2 questions 1 each from every unit
Section C	Essay type question of any three out of five questions.	5*10=50	5 questions 1 each from every unit with internal choice of (a) or (b).

19. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

20. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

21. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2023- 2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. upto and inclusive of the Examination of April 2028 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

B.COM ACCOUNTING AND FINANCE

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides the students to learn the technical skills associated with many of the procedures of Financial Analysis and Accounting Standards.

This degree is structured to provide a strong foundation in Accounting and Finance and also to gain and in-depth knowledge on subjects like Portfolio Management , Capital Markets and Income Tax Law and Practice.

The Course places special emphasis on addressing real- life business issues where students are exposed to case studies and specific problems drawn from the industry and encourages them to find solution for the same. It includes discussion on the latest development in the business world.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM ACCOUNTING AND FINANCE
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p>

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	30		23	30		22	30		25	30		26	30		21	30
Total – 140 Credits																	

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

**Third Year
Semester-V**

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

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

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the ‘_Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective

		sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> • Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	<ul style="list-style-type: none"> • Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	<ul style="list-style-type: none"> • Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	<ul style="list-style-type: none"> • Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		<ul style="list-style-type: none"> • To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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B.COM ACCOUNTING AND FINANCE

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language- Tamil	3	6
Part II		English	3	6
Part III		Core Paper I – Financial Accounting I	5	5
Part III		Core Paper II - Principles of Management	5	5
Part III		Elective I - Business Communication	3	4
		Elective I - Indian Economic Development		
		Elective I - Business Economics		
Part IV		Skill Enhancement Course SEC – 1 – NME (Business Organisation)	2	2
		Foundation Course FC (Elements of Industry 4.0)	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I		Language- Tamil	3	6
Part II		English	3	4
Part-IV	NMSDC	Overview of English Language Communication	2	2
Part III		Core Paper III – Financial Accounting II	5	5
Part III		Core Paper IV- Business Law	5	5
Part III		Elective II – Human Resource Management	3	4
		Elective II - International Trade		
		Elective II – Working Capital Management		
Part IV		Skill Enhance Course SEC – 2 – NME (Advertising)	2	2
		Skill Enhancement Course – SEC 3 (Industrial Law)	2	2
		TOTAL	25	30

Part	Course Code	Title of the Course	Credits	Hours
SECOND YEAR				
THIRD SEMESTER				
Part I		Language- Tamil	3	6
Part II		English	3	6
Part III		Core Paper V - Corporate Accounting I	5	5
Part III		Core Paper VI – Company Law	4	4
Part III		Elective III – Fundamentals of Investment	3	4
		Elective III – Financial Services		
		Elective III – Business Mathematics and Statistics		
Part IV		NMSDC-Digital Skills for Employability-Digital Skills	2	2
		Skill Enhancement Course – SEC 5 (Retail Marketing)	2	2
		Environmental Studies	-	1
		Health and Wellness	1	
		TOTAL	23	30
FOURTH SEMESTER				
Part I		Language- Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII – Corporate Accounting II	5	5
Part III		Core Paper VIII – Principles of Marketing	5	5
Part III		Elective IV– Management Information System (MIS)	3	3
		Elective IV–Financial Derivatives		
		Elective IV- Operation Research		
Part IV	NMSDC	Financial Modelling & Valuation (For Salem District)	2	2
		Income Tax & GST (For Dharmapuri and Krishnagiri Districts)		
		Tally with GST (For Namakkal District)		
		Skill Enhancement Course – SEC 7 (Commerce Practical)	2	2

		Environmental Studies (EVS)	2	1
		TOTAL	25	30
Part	Course Code	Title of the Course	Credits	Hours
	Second year Vacation Internship -45 hours			
THIRD YEAR				
FIFTH SEMESTER				
Part III		Core Paper IX – Cost Accounting - I	4	5
Part III		Core Paper X - Banking Law and Practice	4	5
Part III		Core Paper XI – Income Tax Law and Practice I	4	5
Part III		Core Paper XII – Project Viva voce / Auditing and Corporate Governance	4	5
Part III		Discipline Specific Elective 1/2 -Financial Management / 2/2 Financial reporting	3	4
		Discipline Specific Elective 3/4 – Investment Analysis and Portfolio Management /4/4 Merchant Banking	3	4
Part IV		Value Education	2	2
		Summer Internship / Industrial Training	2	-
		TOTAL	26	30
SIXTH SEMESTER				
Part III		Core Paper XIII – Cost Accounting – II	4	6
Part III		Core Paper XIV- Management Accounting	4	6
Part III		Core Paper XV- Income Tax Law and Practice II	4	6
Part III		Discipline Specific Elective 5/6- Indirect Taxation / 6/6 Computer Applications in Business	3	5
		Discipline Specific Elective 7/8- Indian Accounting Standards/ 8/8 Spreadsheet for Business	3	5
Part IV		Professional Competency Skill enhancement Course SE – General Awareness for Competitive Examinations	2	2
Part V		Extension Activity	1	-
		TOTAL	21	30
GRAND TOTAL			143	180

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, —Advanced Accounts, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, —Financial Accounting, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I**ELECTIVE I – BUSINESS COMMUNICATION**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								

Prerequisites: Should have studied Commerce in XII Std		
Unit	Contents	No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
	TOTAL	60

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3-Strong, 2-Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE 1 – INDIAN ECONOMIC DEVELOPMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal,Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	TOTAL								60

CO	Course Outcomes
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I
Elective 1 – Business Economics

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective 1	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								

Prerequisites: Should have studied Commerce in XII Std		
Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal 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.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12

V	Product Pricing 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	12
TOTAL		60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Econnomics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.	
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – I**SEC 1 – Non Major Elective - BUSINESS ORGANIZATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				2	2	25	75	100
Learning Objectives									
LO1	Understand business, profession, organization, social responsibilities, and business ethics.								
LO2	Explore business forms, distinguish public and private sectors.								
LO3	Comprehend industry location factors, analyze large-scale operation advantages.								
LO4	Familiarize with stock exchanges, understand business combinations.								
LO5	Understand trade associations and chambers of commerce in India.								
Unit	Contents							No. of Hours	
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.							10	
II	Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector							15	
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.							15	
IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India							10	
V	Trade association - Chamber of commerce - Functions - Objectives - Working in India							10	
	TOTAL							60	
Course Outcomes									
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.								
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages								
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.								
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects								
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India								

Textbooks	
	Business organisation and management , Publisher : P. Allan (January 1, 1978)
Reference Books	
1	Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2	Prakash&Jagedesh, Business organization & Management.
3	Reddy & Gulshar, Principles of Business Organization & Management
4.	Vasudevan&Radhasivam, Business Organization.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.vedantu.com/commerce/forms-of-business-organizations
2	https://ncert.nic.in/textbook/pdf/kebs102.pdf
3	https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE - ELEMENTS OF INDUSTRY 4.0

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				2	2	25	75	100
Learning Objectives									
LO1	Learn the essentials of Industry 4.0								
LO2	Understand the need and applications of Artificial Intelligence								
LO3	Set a base for big data and Internet of Things								
LO4	Familiarize the applications and tools of Industry4.0								
LO5	Train on the skills required by industries								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction To Industry4.0 Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0								10
II	Artificial Intelligence Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI								10
III	Big Data Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications								15
IV	Iot Internet of Things (IoT) : Introduction to IoT – Applications of IoT : Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.								15
V	Impact of industry 4.0 Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0								10
									60
Course Outcomes									
CO1	Define and explain the technologies of industry 4.0								
CO2	Analyze and apply AI in the relevant sector								
CO3	Summarize the characteristics of big data								
CO4	Apply the tools of Industry 4.0								
CO5	Adapt to the changing needs of the industry								

Textbooks	
1	1. Seema Acharya J, Subhashini Chellappan, (2019) —Big Data and Analytics, 2 nd Edition, Wiley Publication, New Delhi. 2. Russel S, Norvig P (2010), —Artificial Intelligence: A Modern approach, 3 rd Edition, Prentice Hall, New York. 3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications
Reference Books	
1	Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, —Big Data for Dummies, John Wiley & Sons, Inc.
2	Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2	https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1
3	https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3
TOTAL	14	13	13	13	10	13	13	15	10	12
AVERAGE	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							15	
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							15	
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15	

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, —Financial AccountingI, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
Elective II – HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM 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.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	12

V	EMPLOYEE WELFARE 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- Remuneration – Components of remuneration – Incentives – Benefits	12
TOTAL		60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.JSrinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://hr.university/shrm/strategic-human-resource-management/	
2	https://www.investopedia.com/terms/c/collective-bargaining.asp	
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE II – INTERNATIONAL TRADE

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								

Prerequisite: Should have studied Commerce in XII Std		
Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserizing growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
TOTAL		60

CO	Course Outcomes
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks

1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi

4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE II – WORKING CAPITAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives

LO 1	To explain working capital and interpret the cash conversion cycle
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.
LO 3	To prepare a cash budget and comment on it
LO 4	To assess the components of credit policy and its evaluation
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	12
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	12
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	12
TOTAL		60

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAG E	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

FIRST YEAR – SEMESTER – II**SEC 2 – Non Major Elective – ADVERTISING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				2	2	25	75	100
Learning Objectives									
LO1	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
LO2	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
LO3	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
LO4	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
LO5	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
Unit	Contents								No. of Hours
I	INTRODUCTION: Advertising meaning-definition-objectives-scope-benefits-Elements-Media in Advertising								10
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.								10
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.								15
IV	BRAND BUILDING: The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.								10
V	FUNDAMENTALS OF CREATIVITY IN ADVERTISING: Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives..								15
	TOTAL								60
Course Outcomes									
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising								
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.								
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.								
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.								
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.								

Textbooks	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
Reference Books	
1	Rathor, B.S.-Advertising management-Himalaya Publishing House
2	Myers-Advertising management-PHI Norms-Advertising-PHI
3	Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4.	Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2	https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
3	http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	3	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	13	13	15	13	10	13	13	15	13	12
AVERAGE	3	2.6	2.6	3	2.6	2	2.6	2.6	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**SEC – 3– INDUSTRIAL LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				2	2	25	75	100
Learning Objectives									
LO1	To Understand and apply the concept of Factories act								
LO2	To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes								
LO3	To expose students to the principles relating to health and safety laws in the workplace								
LO4	To explain the relevant laws governing ESI Act 1948 and EPF Act 1952								
LO5	Toknow the development and the judicial setup of Payment of Bonus Act.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.								3
II	Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure								3
III	The Workmen’s Compensation Act – Nature and Scope – Definitions – Workmen’s Compensations – Employ’s Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).								3
IV	Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery.								3
V	UNIT V The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.								3
TOTAL								15	
Course Outcomes									
CO1	Remember and recall the various concepts of Factories act 1948								
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947								
CO3	Analyse the various measures and policies in The Workmen’s Compensation Act .								
CO4	Examine the different aspects of ESI and EPF Act.								
CO5	Critically evaluate the Case studies relating to Bonus Act..								

Textbooks	
1	N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2	P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
Reference Books	
1	Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2	B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3	"Industrial Relations and Labour Laws " - S C Srivastava -Vikas Publishing
4.	"Industrial Relations and Labour Laws " - Piyali Ghosh and Shefali Nandan-McGraw Hill India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf
2	https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3	https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. 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.								15
III	Final Accounts 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								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning –								15

	Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf	
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								15
TOTAL								75	

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III- FUNDAMENTALS OF INVESTMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	25	75	100
Learning Objectives									
LO 1	To introduce the student acquire knowledge about investment environment process								
LO 2	To make impact experience on fixed income securities								
LO 3	To understand the approaches of equity analysis								
LO 4	To get acquainted with Portfolio Analysis and Financial Derivatives								
LO 5	To acquire the knowledge of Investor Protection								
UNIT	Contents								No. of Hours
I	The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.								12
II	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								12
III	Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.								12
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								12
V	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism								12
	Total								60
CO	Course Outcomes								
CO1	Enumerate the concept of investment decision process and types of Investments								
CO2	Optimise income securities by applying the types of bonds								
CO3	Explain the approaches towards the equity analysis to enrich the skills								
CO4	Analyse the Portfolio Analysis and Derivatives Markets								
CO5	Construct the roles of SEBI and Investor Protection								

Textbooks	
1.	V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi
2.	Dr. Vanita Tripathi, Fundamental of Investment, Taxmanns, New Delhi
3	Dr. Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai
4	Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, new delhi
5	C P Jones, investment analysis and management, Wiley publication, new york
Reference Books	
•	Yasminsofatvinayak&Sanjeev Kumar, fundamentals of investment, kalyani publication, new delhi
2.	S K Sharma & gurmeet Kaur, fundamentals of investment, sultan chand, new delhi
3	Mayo , all introduction to investment, cengage learning, England
4	R p rustogi , fundamentals of investment, sultan chand and sons , new delhi
Web Resources	
1.	https://www.coursera.org
2.	https://www.classcentral.com
3	https://www.ibm-institute.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III – FINANCIAL SERVICES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	25	75	100
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.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System 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.								12
II	Introduction to Financial Services 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.								12
III	Venture Capital and Leasing 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.								12
IV	Credit Rating 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.								12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.								12
	TOTAL								60

CO	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 the existence of Mutual funds and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing house, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E.Dharmaraj, Financial Services, S. Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency 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.								12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12
V	Time Series Analysis and Index Numbers 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.								12
TOTAL								60	
Course Outcomes									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC 4 – TALLY PRACTICAL

COURSE CODE: SEC 6	Paper No 22	Year and Semester: II year/IV semester	Pre-Requisite: Basic Accounting Knowledge	Total hours / Week 1		
Lead to other courses	Practical applicability in work Environment			L	T	P
Theory	Marks: 75		Credits: 2	0	0	1
LEARNING OBJECTIVES						
1. To enable the students to acquire sound knowledge of basics of tally						
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.						

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTING SOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

TEACHING PEDAGOGY:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Unit	Contents	No. of Hours
I	Introduction and Accounting Features of Tally: Introduction to Tally - Salient features of Tally - Accounting features of Tally	3
II	Company Information Components of Tally – Create a company - Select company - Shut a company- Alter a company - Delete a company – Split company Data – Backup and Restore	4
III	Gateway of Tally - Accounts Info Introduction to groups –Single and Multiple Group Creation, display and altering	6
IV	Introduction to ledgers - creating a ledger – single and multiple Ledger creation, Display and altering	7

V	Accounting Features of Tally: Introduction to voucher type - Creating - Displaying and altering a voucher type - Creating accounting voucher - Introduction to invoices- Creating an invoice entry - Reports in the tally : Basic features of displaying reports - Balance Sheet - Profit & Loss Account - Trial Balance – Daybook	10
	Recommended Text Books	
	Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications	
	Reference Books	
	Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd	
	Webresources:	
	1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/ 2. https://www.sarkarirush.com/tally-erp-9-book-pdf-download/ 3. https://tallyonlinetraining.com 4. https://www.tallyacademy.in 5. https://help.tallysolutions.com	

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Distribution of marks for practical is as follows :

External Marks	
1. Practical	60 Marks, (2 Questions x 30marks = 60 marks), 5 questions – 1 each from every unit
2. Record Note	15 Marks
External Total Marks	75 Marks
Internal Marks	25 Marks
Total	100 Marks

Note:

- Tally Practical should be handled by commerce faculty only.
- Likewise question paper setter, internal and external examiners for these papers should be commerce faculties.

SECOND YEAR – SEMESTER - III**SEC – 5– RETAIL MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the fundamentals of Retail Marketing and all the processes involved.								
LO2	To understand the Retail location strategies, brand positioning strategy								
LO3	To know the retailing communication								
LO4	To View and understand Retail Marketing; learn the terminology;								
LO5	To know the institutions, and their role or market position								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Retail marketing – Definition, Features and importance of retailing – Retail marketing – Retailing and Marketing – Need for a strategic approach – Organized retailing in India – Functions, Characteristics and Types of retailers.								6
II	Retail location strategies – Issues to be considered in site selection – Decision on geographic locations of a Retail store – Location site and types of Retail development – Types of planned shopping area – Branding in retailing – Definition – Advantages – Objectives of brand positioning strategy – Brand loyalty – Type of store and consumer loyalty – Risks of poor positioning – Own brands – Types of own brands – Advantages.								6
III	Retail communication and promotion – Definition and objectives – SMARRTT objectives – Promotional advertising – Types and merits – Sales promotion – Definition – Objectives – Kinds of sales promotion – Supply chain management – Definition – Supply channel and channel flows – Objectives and problems in supply chain – Retail logistics – Definition and functions – Travel retail – Reasons for the use of retail travel agents.								6

IV	Role of information technology in retailing – Definition – Advantages of IT in retail trade – Limitations – Advantages of EPOS data-Elements of data capture – E-tailing – Merits – System of electronic retailing – meaning – Reasons for the growth of e-tail market – Challenges to the growth of e-tailing.	6
V	Merchandise management – Methods of planning and calculating inventory levels – Merchandiser’s skill and Profile – Retail pricing – Retail price mix – Factors influencing retail pricing – Consumer behavior and retail operations – Retail buying roles – Need for studying consumer behavior in the retail context – Retail pricing policies – International retailing – Factors involved in International retailing.	6
TOTAL		30
Course Outcomes		
CO1	Remember and recall the various concepts of Retail marketing.	
CO2	Demonstrate the Branding in retailing	
CO3	Analyse the Promotional advertising and Supply channel and channel flows	
CO4	Examine the Role of information technology in retailing.	
CO5	Critically evaluate the Merchandise management and Retail buying roles.	
Textbooks		
1	Retail Marketing by Dr. L. Natarajan, Margham Publications – 2020	
2	Retail Marketing by A. Hustafa, Himalaya Publishing House, Mumbai	
Reference Books		
1	Retailing Environment by Andrew J. Navman and Peter Cullon, Prentice Hall of India.	
2	Retail Management by Berman 8th Edn. : Prentice Hall of India	
3	Retail Marketing Management by David Gilbrath. : Prentice Hall of India	
4.	Retail Management – Functional Principles and Practices by Gibson G. Vedamani, JAICO Publishing House, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.yourarticlelibrary.com/marketing/retail-marketing-useful-notes-on-retail-marketing/32324	
2	https://www.measimba.ac.in/pdf/course-materials/PMF19.pdf	
3	https://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
A									
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								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets 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								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies 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.								15
	TOTAL								75

THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER–

IV CORE PAPER VIII - PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. Of Hours
I	Introduction to Marketing Meaning– Definition and Functions of Marketing– Evolution of Marketing Concepts– Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	Market Segmentation Meaning and definition- Benefits– Criteria for segmentation– Types of segmentation– Geographic– Demographic– Psychographic– Behavioural– Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour– Consumer Buying Decision Process and Post Purchase Behaviour – – Motives. Freud’s Theory of Motivation.								15
III	Product & Price Marketing Mix — an overview of 4P’s of Marketing Mix– Product– Introduction to Stages of New Product Development– Product Life Cycle— Pricing– Policies- Objectives– Factors Influencing Pricing– Kinds of Pricing.								15
IV	Promotions and Distributions Elements of promotion– Advertising– Objectives - Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion– Personal Selling– Qualities needed for a personal seller- Channel of Distribution for Consumer Goods- Channel Members – Channel of Distribution for Industrial Goods.								15

	Competitive Analysis and Strategies	
V	Global Market Environment – Social Responsibility and Marketing Ethics - Recent Trends in Marketing – A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p's of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi	
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi	
5	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi	
Reference Books		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi	
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.aha.io/roadmapping/guide/marketing/introduction	
2	https://www.investopedia.com/terms/m/marketsegmentation.asp	
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV – MANAGEMENT INFORMATION SYSTEM

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100
Learning Objectives									
LO1	Identify managerial challenges and opportunities for organizational advancement that may be resolved by the application of current new technologies.								
LO2	Identify opportunities for and successfully apply various information technologies to gain competitive advantage.								
LO3	Define and recognize key enabling technologies that may advance organizations now and in the future.								
LO4	Explain applications as groupware, the Internet, executive information systems, telecommunications, and other organizational support technologies and relate them to solving organization problems.								
LO5	Make required personal and organizational changes to implement the new technologies in established and in new organizations.								
LO6	Identify new opportunities and champion the introduction and application of advancing technologies in an organization								

UNIT	Contents	No. of Hours
I	Understanding Management Information Systems Introduction to Management Information Systems, History of MIS, Impact of MIS, Role and Importance, MIS Categories, Managers and Activities in IS, Types of Computers Used by Organizations in Setting up MIS, Hardware support for MIS, The Decision Making Process System Approach to Problem Solving, The Structure of Management Information System	9
II	Kinds of Information Systems Introduction, Types of Management Systems Concepts of Management Organization Differences between planning and control information, Systems Analysis, Systems Design MIS Planning and Development: Introduction, Planning, development.	9
III	MIS and Business Process Re-engineering Introduction, Business Process Re – Engineering, Improving a process in BPR, Object Oriented methodology, PR – Current Focus MIS Organization Structure: Introduction, MIS at Management levels, Strategic Level Planning, Operational Level Planning, Economic and Behaviour Theories. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems. E-Enterprise System : Introduction: Managing the E-enterprise, Organization of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration,	9

IV	Trends in MIS Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI) MIS – Support Models and Knowledge Management: Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management. Organization and Computer Networks: Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, The Intranet and the Extranet.	9
V	Trends in MIS Introduction, Decision Support Systems (DSS), Artificial Intelligence (AI) MIS – Support Models and Knowledge Management: Introduction, Philosophy of Modelling, DSS: Deterministic Systems, Market Research Methods, Ratio Analysis for Financial Assessment, Management Science Models, Procedural Models, Project Planning and Control Models, Cost Accounting Systems, Operations Research Models: Mathematical Programming Techniques, Knowledge Management. Organization and Computer Networks: Introduction, Basics of computer systems, Basic Network Terminologies, Definitions and Application, The Intranet and the Extranet.	9
Total		45
CO	Course Outcomes	
CO1	Identify and describe important features of organizations in order to build and use information systems successfully.	
CO2	Identify the principal management challenges posed by the ethical and social impact of information systems and management solutions.	
CO3	Demonstrate systems analysis, design and decision making in a business setting.	
CO4	Assess how information systems support the activities of managers and end-users in organization	
CO5	Explain about the recent trends in MIS, Artificial Intelligence and improve the knowledge for futuristic competence	
Textbooks		
➤	Prasad L M, Usha Prasad(2012), Management Information System, Sultan Chand & Sons, New Delhi	
➤	Management Information Systems by Dr. D. B. Bharati&RohanDahivale Himalaya Publications, Mumbai	
➤	Management Information Systems by Jawadekar, TMGH, 4 th Edition	
➤	Management Information Systems by Jaiswal and Mittal, Oxford University Press.	
Reference Books		
1.	Wetherbe, Turban(2000) Information Technology for Management, John Wilsey Publisher, New Jersey, US	
2.	Decision Support Systems and Intelligent Systems by Turban and Aronson, Pearson Education Asia	
3.	Management Information Systems by O'brien, Marakas and Ramesh Behl, TMGH, 11th Edition, 2019	
4.	Davis, Management Information Systems, McGraw Hill, New York	

Web Resources	
1.	www.academia.edu
2.	www.oxfordreference.com
3.	www.brainscape.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV – FINANCIAL DERIVATIVES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100
Learning Objectives									
LO1	To possess good skills in hedging risks using derivatives								
LO2	To understand about future contract and options								
LO3	To provide in depth knowledge about options and swaps								
LO4	To knowing about the evolution of SWAP								
LO5	To develop in depth knowledge about stock options and index futures in NSE								
UNIT	Contents								No. of Hours
I	Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.								9
12	Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.								9
III	Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.								9
IV	SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary – Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs – Credit Risk.								9
V	Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.								9
	Total								45

CO	Course Outcomes
CO1	Explain about the types of contracts and OTC securities
CO2	Enumerate the types of future contracts like securities, stocks, indices, currencies etc.,
CO3	Describe the exchange traded options and their specifications in different models
CO4	Elaborate the SWAPS and possess knowledge about their intermediaries
CO5	Analyse the evolution of Derivatives markets in India and specification for stock options
Textbooks	
1.	Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida.
2.	R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai
3.	N R Parasuraman, Fundamental of Derivatives , Wiley, New Jersey
4.	CS Divyesh Patel, Financial Derivatives, Bharat Publication, New Delhi
5.	Amanchugh , DivikMaheswari , Financial Derivatives, Pearson, New Delhi
Reference Books	
1.	Jagadish R. Raiyani, Financial Derivatives in India, Abe books,UK
2.	O.P.Agarwal, Financial Derivatives and Risk Management, Himalaya publications, Mumbai
3.	Keith Redhead, „Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs“, – PHI Learning, 2011.
4.	S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011. Website of NSE, BSE.
5.	David Dubofsky Option and Financial Futures Valuation and Uses, McGraw Hill International Edition.
Web Resources	
1.	www.cfainstitute.org
2.	www.imf.org
3.	www.cleartax.in
4.	www.efinancemanagemwnt.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER –IV

ELECTIVE IV- OPERATION RESEARCH

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1st year B.Com.									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
	Total								45

CO	Course Outcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Textbooks	
1.	C.R.Kothari, —Quantitative Techniques, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, —Statistical Methods, S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER - IV**SEC – 6– SERVICE MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To know the service concept, its evolution and growth.								
LO2	To understand Marketing Mix in service marketing and its effective management.								
LO3	To know the service marketing techniques applied in various sectors.								
LO4	To emphasises the distinctive aspects of Services Marketing								
LO5	To Visualize the different Service Marketing Strategies.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services								6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service - additional dimension in Services Marketing – People, Physical Evidence and Process.								6
III	Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.								6
IV	Managing service operations- Participants in services- Employees and customer’s role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.								6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.								6
TOTAL								30	
Course Outcomes									
CO1	Understand the Concept of Services and intangible products								
CO2	Discuss the relevance of the services Industry to Industry								
CO3	Examine the characteristics of the services industry and the modus operandi								
CO4	Analyse the role and relevance of Quality in Services								
CO5	Critically Visualise future changes in the Services Industry								

Textbooks	
1	S.M. Jha, Services marketing, Himalaya Publishers,India
2	Baron, Services Marketing , Second Edition. PalgraveMacmillan
Reference Books	
1	Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi.
2	Dr. L. Natarajan Services Marketing, Margham Publications,Chennai.
3	Thakur .G.S. Sandhu supreet& Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna.
4.	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
3	https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

SEC – 7– COMMERCE PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Learning Objectives									
LO1	To understand the fundamentals of concepts and applications in Indian Accounting Standards.								
LO2	To grasp the practical knowledge in Advertising								
LO3	To train them in secretarial practices like preparation of agenda and minutes for company meetings.								
LO4	To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.								
LO5	To Explore in share market applications								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	UNIT – I : ACCOUNTING STANDARD PRACTICE : Concept and it application. a. Accounting standard I b. Accounting standard II c. Accounting standard III								6
II	UNIT – II : ADVERTISING PRACTICE : Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.								6
III	UNIT-III : SECRETARIAL PRACTICE: Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).								6
IV	UNIT – IV : BANKING PRACTICES : 1. Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts. 2. Application for Opening Bank Account – Saving Account & Current Account.								6
V	UNIT –V : SHARE MARKET APPLICATION 1. Application for PAN (Permanent Account Number) Application for Opening DEMAT Account								6
	TOTAL								30

Course Outcomes	
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.
CO2	Demonstrate a practical model of advertisement for new products
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.
CO4	Applying the rules in filling the applications forms for banking transactions.
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.
Web Resources	
1	https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
2	https://blog.hubspot.com/marketing/how-to-make-an-ad
3	https://clickup.com/blog/meeting-agenda/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
	5				4	5	25	75	100	
Learning Objectives										
LO1	To understand the various concepts of cost accounting.									
LO2	To prepare and reconcile Cost accounts.									
LO3	To gain knowledge regarding valuation methods of material.									
LO4	To familiarize with the different methods of calculating labour cost.									
LO5	To know the apportionment of Overheads.									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15	
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15	
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15	
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15	
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15	
TOTAL								75		
THEORY 20% & PROBLEMS 80%										
Course Outcomes										
CO1	Remember and recall the various concepts of cost accounting									
CO2	Demonstrate the preparation and reconciliation of cost sheet.									
CO3	Analyse the various valuation methods of issue of materials.									
CO4	Examine the different methods of calculating labour cost.									
CO5	Critically evaluate the apportionment of Overheads.									

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.								15

IV	<p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p>Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.							15	
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.							15	
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .							15	
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.							15	

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
TOTAL		75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.	
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	
2	https://www.legalraasta.com/itr/income-from-salary/	
3	https://taxguru.in/income-tax/income-house-properties.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE – XII : PROJECT WORK (GROUP)

5 Hours, 4 Credits

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from to time.

Learning Objectives	
CLO1	To Give Idea about Research Project
CLO2	To identify the research problem
CLO3	To review Literature
CLO4	To give knowledge on Data Collection and Analysis
CLO5	To Learn Project Preparation

Course Outcome	On completion of this course, students will;	
CO1	Gain knowledge about Research Project	PO1
CO2	Increase knowledge on research problem	PO2
CO3	Improve practice in review of literature	PO3
CO4	Gain knowledge on Data Collection and Analysis	PO1,PO2
CO5	Be Proficient in Project Preparation	PO6,PO7,PO8

PROJECT DESCRIPTION

GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate.

Methods of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		20Marks
	Review I		
	Review II		
External Evaluation	Project Report – Viva Voce		80 Marks
	Total		100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

CO-PO Mapping (Course Articulation Matrix)
Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to PO's	3.0	3.0	3.0	3.0	3.0

THIRD YEAR – SEMESTER – V

CORE – XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
TOTAL								75	

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 1/2 -FINANCIAL MANAGEMENT

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 1/2	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods :Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.								12
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - MM Model.								12
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Bill Receivables and Cash.								12
	TOTAL								60

CO	Course Outcomes
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividendpayouts.
CO5	Estimate the working capital of an organization.
Textbooks	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	. Khan and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.
5	Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi.
2	I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 2/2 - FINANCIAL REPORTING

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 2/2	4				3	4	25	75	100
Learning Objectives									
LO1	To interpret and analyse the general purpose of financial reporting and IND AS								
LO2	To evaluate the knowledge of disclosures like Accounting Standards, SEBI								
LO3	To understand differing accounting policies and their impact on financial statements								
LO4	To demonstrate about financial statements with the help of Ratio Analysis.								
LO5	To provide knowledge in emerging trends in E-commerce reports.								
UNIT	Contents								No. of Hours
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.								12
II	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.								12
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.								12
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.								12
V	Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement								12
Total								60	

CO	Course Outcomes
CO1	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards
CO2	Describe the process of Disclosures under Companies Act, 2013
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
CO4	Understand the techniques of financial decision making in the business corporates.
CO5	Explain the recent trends on reporting and integrated reports.
Textbooks	
1	Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
2.	Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
3	Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4	Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.
5	
Reference Books	
1.	George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
2.	Gibson, C. H., Financial reporting and analysis. Nelson Education.
3	Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
4	R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.
Web Resources	
1.	https://core.ac.uk
2.	https://afm.utexas.edu/financial-accounting-and-reporting
3	https://www.udemy.com

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

**DISCIPLINE SPECIFIC ELECTIVE 3/4 -INVESTMENT ANALYSIS AND PORTFOLIO
MANAGEMENT**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 3/4	4				3	4	25	75	100
Learning Objectives									
LO1	To inculcate interest in students towards investment science and financial management.								
LO2	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes								
LO3	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process								
LO4	To develop knowledge in the areas of systematic savings for tax-planning and investment planning								
LO5	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Introduction to Investment Meaning of investment , Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,								12
II	Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.								12
III	Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning,								12

	Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter's model, Company Analysis - Analysis of financial statements, future prospects of a company	
IV	Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques	12
V	Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	12
	Total	60
CO	Course Outcomes	
CO1	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;	
CO2	Calculate the risk and expected return of various financial instruments and investment portfolios;	
CO3	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management	
CO4	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines	
CO5	Elaborate the concepts of portfolio management, selection, and construction	
Textbooks		
1.	Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi	
2.	Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida	
3.	V.K. Bhalla, Investment Management, S Chand & Co, New Delhi	
Reference Books		
1.	Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications	
2.	Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi	
3.	Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education	

Web Resources	
1.	www.nseindia.com
2.	www.moneycontrol.com
3.	www.sebi.gov.com
4.	www.cfsinstitute.org
5.	www.springer.com

MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC OUTCOMES:

Cos	Pos								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE 4/4 -MERCHANT BANKING

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 4/4	4				3	4	25	75	100
Learning Objectives									
LO1	To enables the students to get an overview on merchant banking services.								
LO2	To help the students to know the challenges faced by merchant bankers								
LO3	To enable the students to get a bird's eye view on the book building process								
LO4	To assist the student enhance about private placement and various instruments of merchant banking								
LO5	To make student aware of the role of merchant banking services in the current business environment								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Merchant Banking Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker								12
II	Issue Management Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement –Devolvement - Assessment of an issue for underwriting – Green shoe option								12
III	Book Building Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager								12
IV	Private Placement Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements.								12
V	Merchant Banking Services Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services, Leasing services –Concept, Meaning and significance.								12
Total								60	

CO	Course Outcomes
CO1	Expand the conceptual analysis about Merchant Banking
CO2	Understand the functioning of Merchant Bankers related to Issue Management Process
CO3	Analyse about the book building and role of Merchant Bankers
CO4	Elaborate the private placement and debt instrument process
CO5	Enumerate about concept the Merchant Banking Services
Textbooks	
1.	Prof. Anil Agashe, Merchant banking and financial services, Everest publishing house, Pune
2.	S Gurusamy, merchant banking, Vijay Nicole , chennai
3	L Natarajan, merchant banking and financial services, Margham publications, Chennai
Reference Books	
1.	Madhuvij, Swati Dhawan , merchant banking and financial services, McGraw hill , new delhi
2.	DrRavichandran Krishnamurthy, merchant banking and financial services, Himalaya publishing house, mumbai
3	H R machiraju, merchant banking, new age international publishers, new delhi
Web Resources	
1.	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9
2.	https://www.nism.ac.in
3	https://www.slideshare.net

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18

V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and Gurusamy S ,Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300	
2	https://accountingshare.com/budgetary-control/	
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents							No. of Hours	
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.							18	
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept							18	
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.							18	
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime							18	
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).							18	
TOTAL							90		
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 - INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.								12
TOTAL								60	

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 6/6 –COMPUTER APPLICATIONS IN BUSINESS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 6/6	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	<u>R Parameswaran</u> , Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	<u>Mansi Bansal</u> , <u>Sushil Kumar Sharma</u> , Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, —Introduction to Computers –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, —Microsoft 2003 , Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 7/8 – INDIAN ACCOUNTING STANDARDS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 7/8	5				3	5	25	75	100
Learning Objectives									
LO1	After studying this unit, the student To understand the concept of Accounting Standards and their Committee								
LO2	To familiarize with the framework and presentation of Financial Statements								
LO3	To disclosure requirements and valuation of numerous financial transactions								
LO4	To identify the treatments of issue and redemption of shares,								
LO5	To provide insight into the revaluation, depreciation and useful for economic life								
UNIT	Contents								No. of Hours
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with best practice								15
II	The IndASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IndAS1)- The preparation of cash flow statements (IndAS7) - Reporting Performance; the measurement of income - extraordinary items prior period items								15
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IndAS18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IndAS24).								15
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IndAS32 and IndAS39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IndAS10)- Provisions, contingent liabilities and contingent assets (IndAS37).								15
V	Property, Plant and Equipment (IndAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IndAS 38 and IndAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IndAS 12+20), and deferred tax (IndAS 12).								15
Total								75	

CO	Course Outcomes
CO1	Understood the content of IND AS and audit report process
CO2	Analyse the required financial statements for preparation of cash flow statements
CO3	Interpret the treatments of financial statements.
CO4	Explain accounting treatments share issue, redemption, and contingencies
CO5	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation
Textbooks	
1.	Taxmann's Indian Accounting Standards
2.	Dolphy D'Souza, Indian Accounting Standards, Snow white publications
3	MukeshSaraf, Indian Accounting Standards, Bharat
Reference Books	
1.	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
2.	Snowwhite's , Indian Accounting Standards
3	T P Ghosh, Indian Accounting Standards, Taxmann's
Web Resources	
1.	http://www.icai.org
2.	http://www.udemy.com
3	http://www.indianaccountind.in
4	http://www.webtel.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 8/8 - SPREADSHEET FOR BUSINESS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 8/8	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15

V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In Ms-Excel.	
CO3	Knowledge On Various Statistical Tests In Ms-Excel.	
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, —Microsoft 2003, Tata McGrawHill, Noida.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – VI

PROFESSIONAL COMPETENCY SKILLENHANCEMENT COURSE - GENERAL

AWARENESSFOR COMPETITIVE EXAMINATIONS

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Professional competency skilLENhancement course	2				2	2	25	75	100
Learning Objectives									
<ul style="list-style-type: none"> • To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. • To build experiences for students as they grow into lifelong learners. • To know the basic concepts of various discipline 									

Prerequisites: Should have studied Commerce in XII Std		
UNIT	Details	No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –	6

	Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization	6
	TOTAL	30
Course Outcomes		
CO	On completion of this course, students will	
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		
1	M. Laxmikant (2019) , Indian polity, McGraw- Hill	
2	Ramesh Singh (2022) , Indian Economy , McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	