



QUEEN MARY'S COLLEGE (AUTONOMOUS) Chennai-04.
Affiliated to University of Madras Re-accredited by NAAC with 'A' Grade

DEPARTMENT OF COMMERCE



B.COM. SYLLABUS

With effect from the Academic year

2023-2024 onwards



QUEEN MARY'S COLLEGE (AUTONOMOUS) Chennai-04.
 Affiliated to University of Madras Re-accredited by NAAC with 'A' Grade

CONTENTS

SL.NO	TITLE	PAGE NO
1	MINUTES OF THE MEETING	
2	CHOICE BASED CREDIT SYSTEM FOR U. G	
3	INTRODUCTION TO THE PROGRAMME	
4	CURRICULUM STRUCTURE – CORE	
5	CURRICULUM STRUCTURE– DISCIPLINE SPECIFIC ELECTIVE & GENERIC ELECTIVE	
6	INTERNAL EVALUATION METHODOLOGY FOR ALL THE PROGRAMS	
7	EXTERNAL VALUATION	
8	TEACHING METHODOLOGY	
9	PEO&PSO	
10	PROGRAMME OUTCOMES	
11	UG COURSES OUTCOME	
12	SEMESTER WISE COURSE	
	SYLLABUS	Pg.No.
1	CORE PAPER I – FINANCIAL ACCOUNTING I	
2	CORE PAPER II – PRINCIPLES OF MANAGEMENT	
3	DSE - ELECTIVE I - BUSINESS COMMUNICATION	
4	SEC 1 – RETAIL MARKETING	
5	SE (FC) – COMMUNICATION AND LETTER WRITING	
6	CORE PAPER III – FINANCIAL ACCOUNTING II	
7	CORE PAPER IV – BUSINESS LAW	
8	DSE - ELECTIVE II -BUSINESS ENVIRONMENT	
9	SEC 2 - MS WORD	
10	SEC 3 - DATA ANALYSIS USING EXCEL	
11	CORE PAPER V- CORPORATE ACCOUNTING I	
12	CORE PAPER VI - COMPANY LAW	
13	DSE - ELECTIVE III – E-COMMERCE	
14	SEC 4 - ACCOUNTING AND TALLY	
15	SEC 5 - WOMEN ENTREPRENEUR	
16	CORE PAPER VII-CORPORATE ACCOUNTING II	
17	CORE PAPER VIII- PRINCIPLES OF MARKETING	

18	DSE - ELECTIVE IV– BUSINESS LEGISLATION	
19	SEC – 6 SALESMANSHIP	
20	CORE PAPER IX –COST ACCOUNTING I	
21	CORE PAPER X - BANKING LAW AND PRACTICE	
22	CORE PAPER XI – INCOME TAX LAW AND PRACTICE I	
23	CORE PAPER XII – PRACTICAL AUDITING	
24	DISCIPLINE SPECIFIC ELECTIVE (DSE) - V a) FINANCIAL MANAGEMENT b) INSURANCE AND RISK MANAGEMENT	
25	DISCIPLINE SPECIFIC ELECTIVE (DSE) – VI a) HUMAN RESOURCE MANAGEMENT b) OPERATION RESEARCH	
26	SEC7 – TRADING IN SHARE MARKET	
27	CORE PAPER XIII –COST ACCOUNTING – II	
28	CORE PAPER XIV-MANAGEMENT ACCOUNTING	
29	CORE PAPER XV- INCOME TAX LAW AND PRACTICE II	
30	DISCIPLINE SPECIFIC ELECTIVE (DSE) –VII a) INDIRECT TAXATION b) COMPUTER APPLICATION IN BUSINESS	
31	DISCIPLINE SPECIFIC ELECTIVE (DSE) – VIII a) FINANCIAL SERVICES b) LOGISTICS AND SUPPLY CHAIN MANAGEMENT	
32	PROFESSIONAL COMPETENCY SKILL IN COMMERCE	

DEPARTMENT OF COMMERCE
BOARD OF STUDIES – 2023-2024
MINUTES OF THE BOARD MEETING HELD ON 06.10.2023
REVISION OF B.COM SYLLABUS

Board of studies meeting in Commerce for **UG degree - B.Com (General)** is held on 06.10.2023 at 10.00 a.m. in the **Department of Commerce, Queen Mary's College (Autonomous), Chennai – 600 004.**

The proposed New Syllabus was presented before the Board. The UG Syllabus for B.Com Degree is revised from the Academic year 2023-2024 onwards in accordance with TANSICHE norms.

MEMBERS OF THE BOARD

- 1. Dr. D. USHA RANI** (Chairman)
Associate Professor & HOD
Department of Commerce,
Queen Mary's College (A),
Chennai – 04.
- 2. Dr. R. SHANTHI** (University Nominee)
Professor of Commerce,
Department of Commerce
University of Madras,
Chennai 04.
- 3. Dr. S. PANDIARAJ** (Subject Expert)
Associate Professor & HOD
PG & Research Department of Commerce
Presidency College (A),
Chennai – 05.
- 4. Dr. (Mrs) A. CHITRA** (Subject Expert)
Associate Professor of Commerce
PG Department of Commerce,
Bharathi Women's College (A),
Chennai – 108.

INTERNAL MEMBERS

5. **Dr. R. UMA MAHESWARI** - Associate Professor
Associate Professor,
Department of Commerce,
Queen Mary's College (A),
Chennai – 04.
6. **Dr. N. PREMILA** - Associate Professor
Associate Professor,
Department of Commerce,
Queen Mary's College (A),
Chennai – 04.
7. **r.T. THIRUMALAISAMY** **M**
Industrialist
Manager
Thamil Aads,
No 14, Arcod Road,
Saligramam,
Chennai 600 093
8. **rs. S. MOHANA PRIYA** **M**
- Alumnus
Studied UG and PG
Department of Commerce
Queen Mary's College (A),
Chennai - 04

CHOICE BASED CREDIT SYSTEM FOR U.G 2023-2024

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill-based courses.

The UG programme consists of a number of courses. The 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a 'paper' in the conventional sense. The following are the various categories of courses suggested for the UG programmes.

Part I- Language Courses (any one of Tamil, Hindi, Sanskrit, French, Urdu, Telugu)

Part II-English Language courses

The language courses and English Language Courses are 4 each in number and meant to develop the students' communicative skill at the UG level.

Part III includes **Core Course (CC) and Elective Course (EC)**.

i) Core courses are the basic courses compulsorily required for each of the programme of study. These will be related to the subject of programme in which the candidate gets her degree. The number of Core Courses shall be 15 for All UG Programme.

ii) The number of Elective (Discipline Specific/Generic) Courses shall be 8 paper for the UG Programme.

Elective Course: Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline.

Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective.

Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

Part IV : It includes

1. **Skill Enhancement Courses:** In view of enhancing the employability skills of the students, 7 courses are given .
2. Environmental studies course in IV Semester
3. Value Education in IV Semester
4. All UG Program Students have to undergo **Summer Training** at the end of the IV semester and Submit a report in the V Semester for which 2 Credits will be offered.
5. Professional competency Course is offered to the students in the VI semester to make them acquainted with the various techniques of Competitive exams.



DEPARTMENT OF COMMERCE

B.COM SYLLABUS – WITH CO-PO MAPPING WITH EFFECT FROM 2023-24 ONWARDS CURRICULAM STRUCTURE - CORE

Sem	Course No.	Title of the Course	SUB. CODE	UE	IA	Total	CR
I	CORE I	FINANCIAL ACCOUNTING- I	23UCMC01	75	25	100	4
I	CORE II	PRINCIPLES OF MANAGEMENT	23UCMC02	75	25	100	4
II	CORE III	FINANCIAL ACCOUNTING –II	23UCMC03	75	25	100	4
II	CORE IV	BUSINESS LAW	23UCMC04	75	25	100	4
III	CORE V	CORPORATE ACCOUNTING –I	23UCMC05	75	25	100	4
III	CORE VI	COMPANY LAW	23UCMC06	75	25	100	4
IV	CORE VII	CORPORATE ACCOUNTING –II	23UCMC07	75	25	100	4
IV	CORE VIII	PRINCIPLES OF MARKETING	23UCMC08	75	25	100	5
V	CORE IX	COST ACCOUNTING –I	23UCMC09	75	25	100	5
V	CORE X	BANKING LAW AND PRACTICE	23UCMC10	75	25	100	5
V	CORE XI	INCOME TAX LAW AND PRACTICE–I	23UCMC11	75	25	100	5
V	CORE XII	PRACTICAL AUDITING	23UCMC12	75	25	100	5
VI	CORE XIII	COST ACCOUNTING –II	23UCMC13	75	25	100	5
VI	CORE XIV	MANAGEMENT ACCOUNTING	23UCMC14	75	25	100	5
VI	CORE XV	INCOME TAX LAW AND PRACTICE – II	23UCMC15	75	25	100	5

CURRICULUM STRUCTURE - DISCIPLINE SPECIFIC ELECTIVE

Sem	Course No.	Title of the Course	SUB. CODE	UE	IA	Total	CR
I	Elective I DSE	BUSINESS COMMUNICATION	23UCME01	75	25	100	3
II	Elective II DSE	BUSINESS ENVIRONMENT	23UCME02	75	25	100	3
III	Elective III DSE	E-COMMERCE	23UCME03	75	25	100	3
IV	Elective IV DSE	BUSINESS LEGISLATION	23UCME04	75	25	100	3
V	Elective V DSE	A) FINANCIAL MANAGEMENT	23UCME5A	75	25	100	3
		B) INSURANCE AND RISK MANAGEMENT	23UCME5B				
V	Elective VI DSE	A) HUMAN RESOURCE MANAGEMENT	23UCME6A	75	25	100	3
		B) OPERATIONS RESEARCH	23UCME6B				
VI	Elective VII DSE	A) INDIRECT TAXATION	23UCME7A	75	25	100	3
		B) COMPUTER APPLICATION IN BUSINESS	23UCME7B				
VI	Elective VIII DSE	A) FINANCIAL SERVICES	23UCME8A	75	25	100	3
		B) LOGISTICS AND SUPPLY CHAIN MANAGEMENT	23UCME8B				

CURRICULUM STRUCTURE - PART IV SUBJECTS

Sem	Courses	Title of the course	Sub code	UE	IA	Total	CR
I	SEC-1	RETAIL MARKETING	23UCMS01	75	25	100	2
I	SEC – FC	COMMUNICATION AND LETTER WRITING	23UCMF01	75	25	100	2
II	SEC – 2	MS-WORD	23UCMS02	75	25	100	2
II	SEC – 3	DATA ANALYSIS USING EXCEL	23UCMS03	75	25	100	2
III	SEC -4	ACCOUNTING AND TALLY	23UCMS04	75	25	100	2
III	SEC – 5	WOMEN ENTREPRENEUR	23UCMS05	75	25	100	2
IV	SEC – 6	SALESMAN SHIP	23UCMS06	75	25	100	2
IV	VALUE EDU	VALUE EDUCATION	23UVED	75	25	100	1
IV	EVS	ENVIRONMENTAL STUDIES	23UEVS	75	25	100	2
V	SEC -7	TRADING IN SHARE MARKET	23UCMS07	75	25	100	2
V	SUMMER INTERNSHIP	INTERNSHIP	23UINT	100	-	100	2
VI	Extension Activities	EXTENSION ACTIVITIES	23UEXT	-	-	-	1
VI	Professional Competency Skill	PROFESSIONAL COMPETENCY SKILL IN COMMERCE	23UCMPCS	75	25	100	2

CATEGORYWISE CREDIT DISTRIBUTION

2023 - 2024

CREDIT DISTRIBUTION FOR UG PROGRAMMES 140 CREDITS			
TYPE OF COURSE	NO.OF COURSES	CREDITS PER COURSE	Total CREDITS
PART –III CORE	15	4 & 5	68
PART III ELECTIVE (SEM I, II , III, IV, V & VI)	8	3	24
PART –I LANGUAGE (SEM I,II,III & IV)	4	3	12
PART II – ENGLISH (SEM I,II,III & IV)	4	3	12
PART- IV SEC	7	2	14
PART- IV FOUNDATION COURSE	1	2	2
PART - IV VALUE EDUCATION	1	1	1
PART - IV E.V.S.	1	2	2
PART –IV PROFESSIONAL COMPETENCY SKILL	1	2	2
PART - IV SUMMER INTERNSHIP	1	2	2
PART –V EXTENSION ACTIVITY	1	1	1
TOTAL	44		140

● ***Week - 6 working day order**

● **15 weeks per Semester**

S.N O.	CORE/ELECTIVE	HRS/WEEK*	NO. OF WEEKS*	TOTAL HOURS / SEMESTER*
1	Core	05	15	75
2	Elective	04	15	60

● Number of Units in the syllabus of courses 05

● Number of Units in the syllabus of elective courses 05

● Maximum marks per paper 100

● **Total marks in PART III (23 × 100) = 2300**

QUESTION PAPER PATTERN

Maximum Marks: 100

Internal Assessment: 25

External Evaluation: 75

Overall Aggregate should be 40%

INTERNAL EVALUATION METHODOLOGY FOR ALL THE PROGRAMS:

- Quiz programme
- Periodical class tests
- Objective type assignments
- Problem solving assignments (INDIVIDUAL / GROUP)
- Seminar based on lecture notes available online / USING POWERPOINT
- Online exercises from open source/resource
- e-quiz
- Group Discussion or debate
- Question session
- Descriptive assignments with creative questions

QUANTIFICATION OF INTERNAL EVALUATION - UG THEORY

- Minimum 2 tests
- Minimum 2 assignments
- Model Examination for 75 marks reduced to 10 marks

TEST	ASSIGNMENT	ATTENDANCE	MODEL EXAM	TOTAL	CONTINUOUS INTERNAL ASSESSMENT
10	10	5	75	100	-
Reduced To					
5	5	5	10		25

External Evaluation:

QUESTION PAPER PATTERN FOR CORE & ELECTIVE COURSES (EFFECTIVE FROM THE ACADEMIC YEAR 2023- 2024)

Part – A 5 x 2 = 10 marks Answer all the questions		Part – B 5 x 4 = 20marks Answer all the questions		Part – C 3× 15 = 45 marks Answer any Three questions	
Question	Unit	Question	Unit	Question	Unit
1	I	6(a) or 6(b)	I	11	I
2	II	7(a) or 7(b)	II	12	II
3	III	8(a) or 8(b)	III	13	III
4	IV	9(a) or 9(b)	IV	14	IV
5	V	10(a) or 10(b)	V	15	V

**QUESTION PAPER PATTERN FOR PART IV
(EFFECTIVE FROM THE ACADEMIC YEAR 2023- 2024)**

Part – A 20 x 2 = 40 marks Answer all the questions				Part – A 7× 5= 35 marks Answer any SEVEN questions	
Question	MARKS	Question	MARKS	Question	MARKS
1	Multiple Choice Questions	11	Match the following	21	
2		12		22	
3		13		23	
4		14		24	
5		15		25	
6	Fill in the blanks	16	True or False	26	
7		17		27	
8		18		28	
9		19		29	
10		20		30	

**TEACHING METHODOLOGIES ADOPTED
FOR THE UG PROGRAM**

1. CHALK BOARD AND LECTURE
2. TEXT BOOK LEARNING
3. DIGITAL LEARNING- ONLINE PPT - LECTURE NOTES
4. VIDEO LECTURE – ONLINE – YOU TUBE – GOOGLE MEET
- CLASSROOM
5. INTERACTIVE SESSIONS
6. STUDENT SEMINAR
7. LECTURE BY SUBJECTS EXPERTS

UG PROGRAM EDUCATIONAL OBJECTIVE (PEO):

- Commerce is an ever demanding course which enables the students to play a vital role in the field of Accounting, Business, Taxation, Auditing and Commerce, the importance of which has shown a steady increase during the past three decades.
- Students pursuing B.Com acquaint themselves with updated knowledge of financial system latest financial instruments and amendments in various business and industrial laws in a modern economy.
- Graduates will demonstrate technical competency and leadership skills to become successful professionals in their chosen fields.
- The overall objective of the course is to prepare students for the service of the society through building academic quality, excellence in Accounting, Commerce, Finance, Auditing and Taxation.
- To impart suitable training to the students to excel as merchant bankers, stock investors, portfolio managers, investment analysts, tax consultants etc.,
- The curriculum enables the students to develop communication skills and build confidence to face the challenges in the corporate world.
- To enable the students to grow in their profession through life long learning process and enrich the students knowledge in the areas of expertise and interest.

UG PROGRAM SPECIFIC OUTCOME (PSO):

1. **PSO1- PO1** : B.Com Degree aims to impart and inculcate specialized knowledge in the disciplines of accounting , management , business law , entrepreneurship, marketing , insurance, economics , finance , auditing , environmental science research and taxation. Students will be able to recognise the features and roles of tax consultant , audit assistant , entrepreneurs and managers which will help them to gain knowledge and other soft skills to respond aptly when dealing with critical situations in business. To gain knowledge and progressive learning to do M.com ., MBA ., MCA ., CA ., CMA ., And other professional courses .
2. **PSO2-P07** : Various efficient digital tools are used by the faculty to teach the students such as Google meet ,organizing Webinars by inviting external subject experts , conducting E- Quiz programs , sending E- Resource materials through E-mail , PPT , Excel , online videos , PDF etc., Students also use various digital tools such as ICT / You Tube Videos , Appear for online tests and exams, attend Online training programs , Send student feedback forms IQAC.
3. **PSO3-P02** : Learners will be able to pursue professional courses like CA , CMA , CS and appear for other competitive exams. The students will get exposed to practical aspects of direct and indirect tax laws. This makes it easier to assume various managerial and leadership roles and do extensive research in the field of commerce and taxation . This makes it easier to take up various managerial and leadership positions and do extensive research in the field of commerce and taxation

UG PROGRAM OUTCOME (PO):

Program Outcomes are statements about the knowledge, skill and attitudes. It deals with the general aspects of graduation for a particular program, and the competencies and expertise a graduate will possess after completion of the program.

PO1. Disciplinary Knowledge and Skills: Enables students to get theoretical and practical exposure in commerce , accounting , marketing , law , management , auditing , insurance, environmental studies etc.,

PO2. Skilled communicators: To develop communication and leadership skills and overall personality development of the students.

PO3. Critical Thinker And Problem Solver: Apply critical thinking which improves cognitive skills and logical decision making as problem solvers.

PO4. Sense of Enquiry: Develop sense of enquiry and exhibit professionalism.

PO5. Team Player / Worker: To promote team work and time management.

PO6. Skilled Project Managers: Develop logical , analytical thinking and problem solving skill and exercise their communicative and leadership qualities to present their ideas effectively in various fields.

PO7. Digitally Efficient: Learners develop a thorough understanding of the fundamentals of commerce through various efficient digital tools such as Google meet , PPT , excel, e- mail , online videos , PDFS etc.,

PO8. Ethical Awareness Reasoning: Apply ethical principles and commitment towards professional ethics and responsibility.

PO9. National And International Perspective: Develop an attitude to be a life long learner both personally and professionally to succeed in a dynamic environment .

PO10. Lifelong Learners: Recognise the need for , and have the preparation and ability to engage in independent and lifelong learning in the broadest context of technological change .

UG COURSE OUTCOME (CO):

The curriculum has been designed in such a manner by taking into account the ideologies of Blooms taxonomy with strong and adequate skill , knowledge and education base .

Due weightage to creativity is given for internal assessment. The rational correlation between co's and po's which enhance the strength and value of our curriculum.

Bloom's taxanomy is a hierarchical ordering of cognitive skills. It represents different levels of learning and it should be utilised scientifically in a systematic manner.

There are six levels of cognitive learning

1. Knowledge – remembering information (K1)
2. Comprehension- explaining the meaning of information (K2)
3. Application – using abstraction in concrete situation (K3)
4. Analysis- breaking down a whole into component parts (K4)
5. Evaluation (K5)
6. Creative component in activity- comprehend, construct (new) & compile innovative thinking and ideas (K6)

**B.COM SYLLABUS SUBJECTS AND TITLES WITH CREDIT AND HOURS
SEMESTER WISE**

FIRST YEAR – I SEMESTER				
PART	COURSE CODE	TITLE OF THE COURSE	CREDITS	HOURS
Part I		Language – Tamil	3	6
Part II		English	3	6
Part III	23UCMC01	Core Paper I – Financial Accounting I	4	5
Part III	23UCMC02	Core Paper II – Principles of Management	4	5
Part III	23UCME01	Elective – I a) Business Communication b) Indian Economic Development	3	4
Part IV	23UCMS01	Skill Enhancement Course SEC 1 Retail Marketing	2	2
	23UCMF01	Foundation Course (FC) Communication and Letter Writing	2	2
		TOTAL	21	30
FIRST YEAR – II SEMESTER				
Part I		Language – Tamil	3	6
Part II		English	3	6
Part III	23UCMC03	Core Paper I – Financial Accounting II	4	5
Part III	23UCMC04	Core Paper II – Business Law	4	5
Part III	23UCME02	Elective – II a) Business Environment b) International Trade	3	4
Part IV	23UCMS02	Skill Enhancement Course SEC 2 MS Word	2	2
	23UCMS03	Skill Enhancement Course SEC 3 Data Analysis using Excel	2	2
		TOTAL	21	30
SECOND YEAR – III SEMESTER				
Part I		Language III	3	6
Part II		English III	3	6
Part III	23UCMC05	Core Paper V- Corporate Accounting I	4	5
Part III	23UCMC06	Core Paper VI - Company Law	4	5
Part III	23UCME03	Elective III – a) E-Commerce b) Business Mathematics and Statistics	3	4
Part IV	23UCMS04	Skill Enhance Course SEC – 4 Accounting and Tally	2	2
	23UCMS05	Skill Enhancement Course – SEC 5 Women Entrepreneur	2	2
		TOTAL	21	30
SECOND YEAR - IV SEMESTER				
Part I		Language IV	3	6
Part II		English IV	3	6
Part III	23UCMC07	Core Paper VII–Corporate Accounting II	4	5
Part III	23UCMC08	Core Paper VIII- Principles of Marketing	5	5
Part III	23UCME04	Elective IV– a) Business Legislation b) Consumerism & Consumer Protection	3	3

Part IV	23UCMS06	Skill Enhance Course SEC – 6 Salesmen ship	2	2
	23UVED	Value Education	1	1
	23UEVS	Environmental Studies	2	2
		TOTAL	23	30
THIRD YEAR – V SEMESTER				
Part III	23UCMC09	Core Paper IX –Cost Accounting I	5	5
Part III	23UCMC10	Core Paper X - Banking Law and Practice	5	5
Part III	23UCMC11	Core Paper XI – Income Tax Law and Practice I	5	5
Part III	23UCMC12	Core Paper XII – Practical Auditing	5	5
Part III	23UCME5A 23UCME5B	Discipline Specific Elective –V a) Financial Management b) Insurance and Risk Management	3	4
	23UCME6A 23UCME6B	Discipline Specific Elective - VI a) Human Resource Management b) Operations Research	3	4
Part IV	23UCMS07	Skill Enhancement course SEC7 Trading in Share Market	2	2
Part IV	23UINT	Summer Internship / Industrial Training	2	-
		TOTAL	30	30
THIRD YEAR - VI SEMESTER				
Part III	23UCMC13	Core Paper XIII –Cost Accounting - II	5	6
Part III	23UCMC14	Core Paper XIV-Management Accounting	5	6
Part III	23UCMC15	Core Paper XV- Income Tax Law and Practice II	5	6
Part III	23UCME7A 23UCME7B	Discipline Specific Elective - VII a) Indirect Taxation b) Computer Application in Business	3	5
	23UCME8A 23UCME8B	Discipline Specific Elective – VIII a) Financial Services b) Logistics and Supply Chain Management	3	5
Part IV	23UEXT	Extension Activities	1	-
Part IV	23UCMPCS	Professional Competency Skill in Commerce	2	2
		TOTAL	24	30

FIRST YEAR – SEMESTER – I										
COURSE: FINANCIAL ACCOUNTING – I										
Course Code	Category /Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC01	Core -I	5	-	-	-	4	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–Trial Balance.								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	K Level
CO1	Recall the basic accounting concepts and conventions, its objectives. Understand and apply the essential numerical skills required for book-keeping and accounting. Analyse the relationship between accounting equation and double entry book – keeping. https://www.slideshare.net/ramusakha/basics-of-financial-accounting PO7 – G.Meet by students with ppt	K1 K2 K3 K4
CO2	Learn the meaning of Trading account, Profit/Loss account and Balance sheet. Understand and identify the passing of adjustment entries. Analyse Trading account, profit /loss account and determine the same with adjustments through simple problems. https://www.slideshare.net/AnkitSand1/final-accounts-76049836	K1 K2 K3 K4 K5
CO3	Understand the meaning of depreciation. Identify the causes and classify the different methods of depreciation. Able to conclude the Profit /Loss on sale of assets at the end of the year. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 PO2- Assignment PO4- e -quiz PO5 – Group activity (PO6- Leadership) PO7 – Creating word document by students PO8 – Originality checking	K1 K2 K3 K4 K5
CO4	Initiate to learn the meaning of single entry system, its features and limitations. Identify the difference between SES and DES. Classify the method of preparation of statement of affairs to find capital and determine Profit / Loss through simple problem solving and present the same through PPT. https://www.slideshare.net/RekhaInfoline/single-entry-ppt-153442817 PO2- Interactive session PO4 – Debate	K1 K2 K3 K4 K5 K6
CO5	Summarise the concept of Fire Insurance. Develop the ability to calculate the Gross Profit Ratio and Stock on fire. Analyse the procedure (Average Clause) and determine the claim under different circumstances by working out simple problems and present the same through Excel worksheet https://www.slideshare.net/AnishaAgarwal21/fire-insurance-92340801 PO4 – Group discussion PO5 - Group Assignment (PO6 – leadership)	K1 K2 K3 K4 K5 K6
Text books		
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.	Shukla Grewal 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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	-	-	-	2	1	1	1
CO2	3	1	1	-	-	-	1	1	1	1
CO3	3	2	1	1	2	1	2	2	1	1
CO4	3	2	1	1	-	-	1	1	1	1
CO5	3	1	2	1	2	1	1	1	1	1
TOTAL	15	7	6	3	4	2	7	6	5	5
AVERAGE	3	1	1	1	2	1	1	1	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I										
COURSE : PRINCIPLES OF MANAGEMENT										
Course Code	CATEGOR Y/ELECTI VE/SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC02	Core –II	5	-	-	-	4	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 – Functions of Management - Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - 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).								15	
III	Organizing Meaning - Definitions - Nature and Purpose – Characteristics – Importance – Types - Formal and Informal Organization – Organisation Chart – Organisation Structure – Types – Line and Staff authority – Departmentalization – Delegation of Authority – 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.								15	

V	<p>Directing Motivation –Meaning - Theories – Maslow’s Theory of Hierarchical Needs, Herzberg’s two-factor theory, McGregor’s Theory X and Theory Y - Leadership – Nature - Types - Qualities of a Good Leader - 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 .</p>	15
	Total	75
Course Outcomes		K Level
CO1	<p>Define management and explain its nature and scope, Show with arguments whether management can be called a profession. Is corporate management in India a profession, Discuss the evolution of management thought and approaches, Function of management trends and challenges of management in global scenario, Identify the emerging issues of management. http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf</p>	K1, K2, K3, K4, K6
CO2	<p>Gain knowledge on the notion of planning and decision making, In What way is Planning a managerial function, Describe the components of planning and possible approaches to the procedure of planning and understand the organization structure and also to implement them Distinguish between policy and procedure, Explain the advantages and limitation of procedures. https://www.managementstudyguide.com/manpower-planning.htm</p>	K1, K2, K3, K4, K5
CO3	<p>Examine the nature and scope of Authority, Responsibility and Accountability, To What extent can these be delegated, Criticize ,explain classical organization theory. Construct a diagram depicting the formal organization of some enterprise. Analyze Graicunas Law relating to Span of Management</p>	K1, K2, K3, K4, K5, K6
CO4	<p>Understand the concept and importance of staffing within the context of management. And explain the staffing process, including recruitment, selection, training, promotion, and performance appraisal. Classify various sources of recruitment and modern recruitment methods used in contemporary organisations.Analyze and evaluate the selection procedure , including tests and interviews.</p>	K1, K2, K4, K5
CO5	<p>Understand the significance of effective communication in the organisation and gain insight into leadership, its nature, various leadership theories, and qualities of effective leaders. Define and appreciate the importance of coordination in managing organisational activities. Identify and apply techniques of coordination to ensure seamless workflow. Understand the concept and significance of control and how to apply controlling techniques.</p>	K1, K2, K3, K6

Text books	
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 Text books May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	-	-	2	1	1	1
CO2	3	2	1	1	-	-	1	2	1	1
CO3	3	1	2	1	1	-	1	1	1	1
CO4	3	2	1	2	2	-	2	2	1	1
CO5	3	2	1	2	2	1	2	2	1	1
TOTAL	15	8	6	8	5	1	8	8	5	5
AVERAGE	3	2	1	2	1	1	2	2	1	1

3-Strong, 2 – Medium, 1 - Low

FIRST YEAR – SEMESTER – I										
COURSE: BUSINESS COMMUNICATION										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME01	Elective I (DSE)	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 interviews									
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 – Circulars							12		
III	Banking & Insurance 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	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile	12
	TOTAL	60
Course Outcomes		K Level
CO1	Define the term business Communication, Classify the modern communication methods in business, and Importance of effective business communication, Function, kinds and essential business letter. Discuss fully blocked form of letter style in layout of a business letter.	K1,K2, K4 ,K5, K6
CO2	List out the situations in which letters of enquiry, Illustrate the technique of writing effective quotation letter to Develop their knowledge to write business letter and give Opinion for business correspondence, Classification of customer strategy for different customers. Modify the sales letters are to be written in such a way that they may resist and defy the waste paper basket and get themselves read and needed.amplify this statements.	K1, K2, K3, K4, K5, K6
CO3	Name the different kinds of agents and enumerate their functions and peculiarities, Explain the types of banking correspondences with customers,Draft a suitable reply to the manager of a firm who has expressed a desire to open a current account with your bank. Make use of the students will be able to write banking insurance and agency letter. Explain the different kinds of marine losses.(written assignment of banking insurance and agency correspondence of company as a mini project with a presentation in PPT)	K1, K3, K5
CO4	How would you define a report outline the steps to be taken while preparing a report, Discuss on what basis the report are classified Distinguish an informative report from an analytical report prepare the Invention minutes of the first board meeting.	K1,K2, K4, K6
CO5	Analyze the concept and enable the students learners to update with modern trends of communication applicable to business, what are interviews, States the types of questions used in interviews(Give the seminar with interactive question session).	K1 , K4
Text books		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.	
2	Gupta and Jain, Business Communication, Sahitya bhavan 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- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	-	-	2	1	1	1
CO2	3	2	1	2	-	-	1	2	1	1
CO3	3	2	1	2	2	1	2	2	1	1
CO4	3	1	1	1	1	-	1	1	1	1
CO5	3	2	1	2	1	-	2	2	1	1
TOTAL	15	8	5	9	4	1	8	8	5	5
AVERAGE	3	2	1	2	1	1	2	2	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I										
COURSE -RETAIL MARKETING										
Course Code	Category /Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS01	SEC –I	2	-	-	-	2	2	25	75	100
Learning Objectives										
LO1	To understand the origin and principles of Retail Marketing									
LO2	To gain insight on the importance of supply chain management									
LO3	To know the types of inventory control									
LO4	To learn more about social media marketing									
LO5	To acquire knowledge on the importance of team work									
Unit	Contents									No. of Hours
I	Introduction to Retail (Barter, trading, GDP growth) – Outline on the career Scope in Retail Sector (NSDC, Corporate Retailing) – Retail & Entrepreneurship – Fundamentals Retail Formats – SMART Goals									6
II	Introduction to Basic Retail Marketing Poster – Logistics Simulation - Supply Chain Management – Visual Merchandising									6
III	Store Design & Layout Logo Designing - ESOP Daily SOP- Campaign Management - Sales Management									6
IV	Social Media Marketing - Technological developments Sector wise - Inventory Mgt. - Data Analytics									6
V	Working effectively in a team - Health and Safety									6
TOTAL									30	
Course Outcomes										K Level
CO1	Understanding of the evolution of retail, from barter systems to modern trading, and its impact on GDP growth...									K1, K2
CO2	Comprehend the basics of retail marketing through visual aids and posters									K1, K2,K3
CO3	Able to implement Employee Stock Ownership Plans (ESOP) and daily Standard Operating Procedures (SOPs) in a retail setting									K1, K2, K3,K4
CO4	Aware of technological developments specific to various retail sectors and their impact.									K1,K2,K3, K4, K5
CO5	Develop the ability to work effectively in a team, which is crucial for retail operations.									K1,K2,,K3 ,K4,K5,K6
Text books										
1	Retail Marketing by A. Sivakumar, Excel Books India, 2007 ¹									
2	Retail Management by Chetan Bajaj, Tuli & Srivastava, Oxford University Press, 2010 ²									

3	Principles of Retailing by John Fernie, Suzanne Fernie and Christopher Moore, Elsevier Publishing, 2010 ²
4	Information Technology for Retail by Giridhar Joshi, Oxford University Press, 2009 ²
5	Retail Management: Text and Cases by Swapna Pradhan, Tata McGraw-Hill Publishing Co, 2008 ²
Reference Books	
1	Retail Marketing Management: Principles and Practice by David Gilbert, Pearson Education India, 2003
2	Retail Marketing Strategy: Delivering Shopper Delight by Constant Berkhout, Kogan Page Publishers, 2015
3	Retail Marketing and Branding: A Definitive Guide to Maximizing ROI by Jesko Perrey and Dennis Spillecke, Wiley, 2013
4	The New Rules of Retail: Competing in the World's Toughest Marketplace by Robin Lewis and Michael Dart, Palgrave Macmillan, 2014
5	Why We Buy: The Science of Shopping by Paco Underhill, Simon and Schuster, 2008
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	Retail and Consumer Goods Industry Resources - Salesforce.com:
2	The 42 Best Marketing Resources To Use in 2023 Sprout Social:
3	15 Digital Marketing Ideas for Retail Store Owners - Shopify:

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	-	-	2	1	1	1
CO2	3	2	1	2	-	-	1	2	1	1
CO3	3	2	1	2	2	1	2	2	1	1
CO4	3	1	1	1	1	-	1	1	1	1
CO5	3	2	1	2	1	-	2	2	1	1
TOTAL	15	8	5	9	4	1	8	8	5	5
AVERAGE	3	2	1	2	1	1	2	2	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I										
COMMUNICATION AND LETTER WRITING										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMF01	SEC (FC)	2	--	-	-	2	2	25	75	100
Learning Objectives										
LO1	To enable the students to know about the principles, objectives and importance of communication									
LO2	To make the students aware about various types of letters.									
LO3	To enable the learners to update with various types of invitation									
LO4	To learn about the various requisition letters									
LO5	To make the students known about invitation letters									
Unit	Contents								No. of Hours	
I	Communication – Meaning – Definition – Objectives – Importance – Types of communication								6	
II	Process of Communication – Barriers of Communication – Measures to Overcome Barriers								6	
III	Personal Letters - Leave letters – for Medical , for attending functions - Permission letter- for Competitive exam, for excursion , for late coming								6	
IV	Requisition letter – for transfer ,for changing name ,for changing class – Application Letter – For Jobs – How to prepare Curriculum - Vitae and Resume								6	
V	Invitation letter – for party and functions – Vacation letter – for friends – How to prepare an Invitation								6	
	TOTAL								30	
Course Outcomes								K Level		
CO1	Acquire the basic concept of business communication.							K1,K2		
CO2	Exposed to effective personal , requisition letters.							K1,K2,K3		
CO3	Acquire the skill of preparing an effective resume							K1,K2,K3		
CO4	Discuss the various types of requisition letters and gain knowledge about the preparation of resume							K1,K2,K3		
CO5	Learn about the invitation letters and vacation letters							K1,K2		

Text books	
1	K.P. Singha, Business Communication, Taxmann, New Delhi.
2	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
3	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
4	N. S. Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai.
5	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
4	V. R. Palanivelu & N. Subburaj, Business Communication Himalaya Publishing Pvt, Ltd, Mumbai.
5	Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., NewDelhi, 2010 Edition.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	-	-	2	1	1	1
CO2	3	2	1	2	-	-	1	2	1	1
CO3	3	2	1	2	2	1	2	2	1	1
CO4	3	1	1	1	1	-	1	1	1	1
CO5	3	2	1	2	1	-	2	2	1	1
TOTAL	15	8	5	9	4	1	8	8	5	5
AVERAGE	3	2	1	2	1	1	2	2	1	1

3 – Strong, 2- Medium, 1- Low

<u>FIRST YEAR – SEMESTER – II</u>										
<u>COURSE : FINANCIAL ACCOUNTING-II</u>										
Course Code	Category /Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC03	Core -III	5	-	-	-	4	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 - 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 –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.							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		K Level
CO1	Understand the accounting treatment of hire purchase system. Calculate interest and default in hire purchase system. Comprehend the repossession process in hire purchase system. Analyze hire purchase trading account. Understand the instalment system and calculation of profit	K1,K2,K3,K4, K5
CO2	Understand accounting aspects of branch accounts. Analyze debtors system and stock and debtors system. Comprehend departmental accounts and basis of allocation of expenses. Understand inter-departmental transfer at cost or selling price.	K1,K2,K3,K4
CO3	Remember the basic concepts and definitions of partnership accounting. Understand the accounting treatment and journal entries for different transactions involving partnership accounts. . Apply the accounting principles and methods to solve numerical problems on partnership accounts. Analyze the effects of various events and changes on the financial position and performance of a partnership firm. Evaluate the advantages and disadvantages of different forms of business organization. Create a business plan for a partnership firm, including the objectives, vision, mission, values, strategies, action plans, budget, and expected outcomes.	K1,K2,K3,K4, K5,K6
CO4	Analyze dissolution of partnership and methods. Learn to Settle accounts regarding losses and assets. Understand realization account and treatment of goodwill. Evaluate how to prepare balance sheet in case of one or more partners insolvent or all partners insolvent. Apply Garner vs Murray theory for accounting treatment	K1,K2,K3,K4, K5
CO5	Understand objectives and uses of financial statements for users. Analyze the role of accounting standards in financial reporting. Comprehend the development of accounting standards in India. Understand IFRS adoption vs convergence implementation plan in India. Differentiate between Indian Accounting Standards (Ind AS) and IFRS.	K1,K2,K3,K4, K5

Text books

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 Accounting", 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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	2	1	1
CO2	3	2	1	1	2	1	2	2	1	1
CO3	3	1	1	-	-	-	1	1	1	1
CO4	3	1	1	1	-	-	1	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	7	5	3	4	2	7	7	5	5
AVERAGE	3	1	1	1	2	1	1	1	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II										
CORE – IV: BUSINESS LAW										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC04	Core IV	5	-	-	-	4	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		K Level
CO1	Define contract and classify the contract, comparing the difference between void contract and voidable contract, its summarize rules affecting duration of an offer, by Developing the contractual relationship in business, explain the essential elements of valid contract to understand and analyse about the framework of Indian business law.(e-quiz)(PO4)Group Seminar & Report writing, just a minute talk(PO2) http://www.netlawman.co.in/ia/indian-contract-act	K1, K2 K3, K4
CO2	What is meant by attempted Performance, Evaluate the specify a different circumstance and consequences that result in a contract being discharged and analyse the various remedies available when a contract is breached. Compare the actual breach of contract from anticipatory breach of contract, classify the various modes of discharge of contract. (Given the seminar with interactive question session)Group Assignment(PO5) https://youtu.be/7KappLjEV14	K1 ,K2 K4, K5
CO3	Define indemnity and distinguish between indemnity and guarantee ,its Explain the termination of indemnity by utilize the rights and duties of finder of goods. https://youtu.be/tFebFIEW3J8 (PO7)	K1, K2 K3, K4
CO4	Define bailment and distinguish between bailment and pledge, its Explain the termination of bailment by utilize the rights and duties of bailor and bailee. https://youtu.be/tFebFIEW3J8 (PO7)	K1, K2 K3, K4
CO5	Explain the sales of goods act law of carriage of goods, Develop the general understanding on contract of sale and transfer of property and What are the rights of the buyer in a contract of sale, by Interpret necessary formalities of contract of sale and right of unpaid seller under the sale of goods act 1930.(written assignment on preparing the formation of contract of sale)(PO6)Group Activity(PO5) http://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/	K1, K2 K3, K5
Text books		
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 & Vivek Kuchhal, 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	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3- Strong, 2 – Medium , 1 - Low

FIRST YEAR – SEMESTER – II										
COURSE: BUSINESS ENVIRONMENT										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME02	Elective II (DSE)	4	-	-	-	3	4	25	75	100
Learning Objectives										
LO1	To understand the nexus between environment and business.									
LO2	To know the Political Environment in which the businesses operate.									
LO3	To gain an insight into Social and Cultural Environment.									
LO4	To familiarize the concepts of an Economic Environment.									
LO5	To learn the trends in Global Environment / Technological Environment									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12	
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12	
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12	
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12	
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12	
	TOTAL								60	

Course Outcomes		K Level
CO1	Understand the concept of business environment, its nature, and significance. Analyze the elements of the environment. Gain a brief overview of political, cultural, legal, economic, and social environments and their impact on business and strategic decisions	K1, K2, K3
CO2	Understand the government and business relationship in India. Comprehend the provisions of the Indian Constitution pertaining to business.	K1, K2, K3,
CO3	Analyze the impact of foreign culture on business. Understand cultural heritage. Comprehend social groups, linguistic and religious groups. Analyze types of social organization. Understand the relationship between society and business. Comprehend social responsibilities of business.	K1, K2, K3, K4
CO4	Understand the significance and elements of the economic environment. Analyze economic systems and their impact on business. Comprehend macroeconomic parameters like GDP, growth rate of population, urbanization, fiscal deficit, plan investment, per capita income, and their impact on business decisions.	K1, K2, K3, K4, K5
CO5	Understand the concept and meaning of the technological environment. Analyze features of technology. Comprehend sources of technology dynamics. Understand transfer of technology and its impact on business. Analyze the status of technology in India. Comprehend determinants of technological environment.	K1, K2, K3, K4, K5, K6
Text books		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai	
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
Reference Books		
1.	Veenakeshvpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3.	S. Sankaran, Business Environment, Margham Publications, Chennai	
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
NOTE: Latest Edition of Text books May be Used		
Web Resources		
1	www.mbaofficial.com	
2	www.yourarticlelibrary.com	

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II										
COURSE: MS-WORD										
Subject Code	Category / Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS02	SEC 2	2	-	-	-	2	2	25	75	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.								6	
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video.								6	
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow.								6	
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time.								6	
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting.								6	
	TOTAL								30	

Course Outcomes		K Level
CO1	Understand the introduction to word processing. Comprehend word processing concepts. Use templates and work with Word documents. Edit text, find and replace text, and format documents. Utilize spell check, autocorrect, and auto text features. Work with bullets and numbering, tabs, paragraph formatting, indent, and page formatting.	K1,K2,K3, K4
CO2	Understand the concept of mail merge. Develop how to Insert , fill, and format tables. Examine Insert pictures and videos.	K1,K2,K3, K4
CO3	Understand the basics of presentations. Learn to design slides, fonts, drawing, editing, inserting tables, images, texts, and symbols. Utilize media, design, transition, animation, and slideshow features.	K1,K2,K6
CO4	Understand spreadsheet concepts. Summarise to Manage worksheets by formatting, entering data, editing, and printing a worksheet. Examine how to Handle operators in formulas. Organize charts and graphs. Apply mathematical, statistical, financial, logical, date, and time functions.	K1,K2,K3, K4, K5
CO5	Create spreadsheets in the area of loan and lease statements. Perform ratio analysis. Examine to Prepare payroll statements. Determine to Work on capital budgeting.	K1,K2,K4, K5,K6

Text books

1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, 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 &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3- Strong , 2 – Medium , 1 - Low

FIRST YEAR – SEMESTER – II										
COURSE: DATA ANALYSIS USING EXCEL										
Subject Code	Category / Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS03	SEC 3	2	-	-	-	2	2	25	75	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 EXCEL									
LO3	To apply the basic concepts of electronic spread sheet software									
LO4	To Understand and apply the basic concepts of creation of charts									
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	Introduction to Excel About Excel and MS – Uses of Excel –Excel software – Spreadsheet window pane – Workbook & sheets								6	
II	Columns and Rows Selecting Columns and Rows – Changing Column width and Row height – Auto fitting Column and Row – Hiding / Unhiding Column and Row- Inserting and Deleting Column and Row- Components of a cell – Format , Value, Formula, Uses of Paste and paste special								6	
III	Creating Formulas Using Formulas – Formula Functions – Sum, Average, if, count, Max, Min, Upper , Lower , Auto sum								6	
IV	Spreadsheet Charts Creating charts - Different types of Chart – Formatting chart objects – Changing the chart type – Showing and Hiding the data table								6	
V	Data Analysis Sorting - Filter – Text to Column – Data Validation								6	
TOTAL								30		

Course Outcomes		K Level
CO1	Understand the basics of Excel and Microsoft Excel software. Comprehend the uses of Excel. Analyze the spreadsheet window pane, workbook, and sheets.	K1,K2,K3, K5
CO2	Select columns and rows. Change column width and row height. Auto-fit columns and rows. Hide/unhide columns and rows. Insert and delete columns and rows. Understand the components of a cell, such as format, value, formula. Utilize paste and paste special functions.	K1,K2,K3, K6
CO3	Use formulas in Excel. Apply formula functions such as sum, average, if, count, max, min, upper, lower, auto sum.	K1,K2,K3
CO4	Create charts in Excel. Explore different types of charts. Format chart objects. Change the chart type. Show and hide the data table.	K1,K2,K4, K6
CO5	Understanding Sorting of data in Excel. Learn to apply filter data in Excel. Analyse how to Convert text to columns. Perform data validation.	K1,K2,K3, K5
Text books		
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.	
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.	
3	Mansi Bansal, Sushil Kumar Sharma, 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 &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.	
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2 – Medium , 1 - Low

SECOND YEAR – SEMESTER – III										
COURSE : CORPORATE ACCOUNTING – I										
Course Code	Category /Elective / SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC05	Core V	5	-	-	-	4	5	25	75	100
Learning Objectives										
LO1	To understand about the pro-rata allotment of issue and preference 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 know the methods of Amalgamation, Internal and external Reconstruction									
LO5	The students will gain knowledge about Accounting entries and capital reduction account.									
Prerequisite: Should have studied Financial Accounting in I Year										
Unit	Contents									No. of Hours
I	Issue of Shares & Redemption of Preference Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares- Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.									15
II	Issue & Redemption of Debentures & Profit prior to Incorporation Debentures: Issue and Redemption – Meaning- Discount on debentures – Redemption of debentures – In lump sum at the end of the specified period – By draw of lots – By Purchase in the Open Market includes Ex Interest and Cum Interest – Profit prior to incorporation – Methods of ascertaining profit or loss to incorporation – Basis of apportionment of expenses- Steps in ascertaining pre and post incorporation profits.									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	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External reconstruction of a company - Meaning - Purchase Consideration – Methods of accounting - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Books of transfer company – Books of transferee company (Inter company owing are excluded)									15
V	Alteration of Share capital and Internal Reconstruction Alteration of Share capital and Internal Reconstruction – Accounting entries – Procedure for reducing share capital – Capital reduction account – Utilization of capital reduction account.									15
	TOTAL									75
THEORY 20% & PROBLEMS 80%										

	Course Outcomes	K Level
CO1	Recall, define and prepare journal entries for issue and redemption of shares by recording the transactions and concluding with Balance sheet.(PO7 - Preparing journal and ledgers on exercise problems and upload through slideplayer.com)(quoting e-reference link from slideshare.net)	K1, K2,K3 K4, K5
CO2	Describe and journalize the transactions relating to issue and redemption of debentures by recording the transactions according to their types and interpret it in a balance sheet. (PO2 -Written assignment on Preparing journal, ledgers and balance sheet on exercise problems)(PO4 - questionnaire session on journal and ledger posting)	K1, K2,K3 K4, K5
CO3	To Understand the form and prepare the contents of financial statements as per Schedule III of Companies Act 2013.(PO6 - Group activity - discussions can be conducted on financial statements as per Schedule III of Companies Act 2013. (youtube.com presentations on amalgamating companies)	K1,K2, K3 K4, K5
CO4	Explain the meaning of the terms Amalgamation, Absorption and External reconstruction with its types and solving the accounting problems relating to it by computing purchase consideration and recording the transactions in the books of purchasing and selling companies.(PO6 - Group activity - discussions can be conducted on various running amalgamating and absorbing companies with the reasons for it can be made by finding the presentations in a report)(youtube.com presentations on amalgamating companies)	K1, K2,K3 K4, K5
CO5	Defining Sec 94 to 97 of the Companies act relating to Alteration of share capital, Sec 100 to 105 with respect to Reduction of share capital and summarizing the accounting entries for reconstruction by finding out the Capital Redemption Reserve A/c and constructing a Balance sheet after internal reconstruction.(PO2 -written project on duly altering the share capital of a running company with its original values and estimating the results PO 4 – PO7 – PO8 - if can with an excel or ppt presentation with interactive sessions)	K1, K2,K3 K4. K5,K6
Text books		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I,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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	-	1	-	2	1	1	1
CO2	3	1	2	1	1	-	1	1	1	1
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	2	1	1	1	2	2	1	1
CO5	3	2	2	1		-	2	1	1	1
TOTAL	15	8	11	5	6	3	9	7	7	6
AVERAGE	3	1.6	2.2	1	1.2	0.6	1.8	1.4	1.4	1.2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III										
COURSE: COMPANY LAW										
Course Code	Categor/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC06	Core VI	5	-	-	-	4	5	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	<p>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.</p>	15
V	<p>Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.</p>	15
	TOTAL	75
Course Outcomes		K Level
CO1	<p>Understanding the meaning and nature of a company with brief information about the historical development of Company Law in India. Discussing different types of companies and their features. Explaining the lifting or piercing of the corporate veil. Distinguishing a company from a partnership and limited liability partnerships. Classifying companies based on incorporation, liability, number of members, and control.</p>	K1,K2,K3, K4,K5
CO2	<p>Understanding the role of a promoter in forming a company. Explaining incorporation documents e-filing. Describing the contents, alteration, and legal effects of Memorandum of Association. Understanding Articles of Association, Certificate of Incorporation, and Prospectus. Classifying various different kinds of prospectus, misstatement in a prospectus, and its consequences. Defining member rights and duties along with the modes of acquiring membership in a company. Differentiating between members and shareholders of a company. Discuss share capital, kinds, issue, alteration, dividend, and debentures</p>	K1,K2,K3, K4,K5,K6
CO3	<p>Understanding the types of meetings and resolutions. Describing the requisites for a valid meeting. Identifying voting & poll, quorum, proxy, resolution - ordinary & special Discuss audit & auditors - qualification, disqualification, appointment and removal of an auditor</p>	K1,K2,K3, K4,K5
CO4	<p>Understanding the legal position of directors in management & administration. Describing the board of directors - appointment/removal, disqualification, director identification number (DIN), directorships - powers & duties, board committees - related party transactions. Explaining contract by one person company (OPC), insider trading - managing director (MD), manager - secretarial audit - administrative aspects and winding up - National Company Law Tribunal (NCLT) - National Company Law Appellate Tribunal (NCLAT) - Special Courts.</p>	K1,K2,K3, K4,K5

CO5	Defining winding up - meaning and modes (compulsory winding up and voluntary winding up). Describing consequences of winding up order - powers of tribunal - petition for winding up - company liquidator.	K1,K2,K3, K4,K5
Text books		
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, VikasPublication, 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 Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	1	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	0	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1	2	1	1	1	1

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III										
ELECTIVE - III: E- COMMERCE										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME03	Elective 3 (DSE)	4	-	-	-	3	4	25	75	100
Learning Objectives										
LO1	To know the goals of Electronic commerce									
LO2	To understand the various Business models in emerging E-commerce areas									
LO3	To have an insight on the internet marketing technologies									
LO4	To understand the benefits and implementation of EDI									
LO5	To examine the ethical issues of E-commerce									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.									12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.									12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.									12

IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	TOTAL	60
CO	Course Outcomes	K Level
CO1	Discuss the increasing significance of E-Commerce and its applications in business and various sectors. Comprehend the increasing significance of E-Commerce and its applications in business and various sectors.	K1, K2,K3,K4
CO2	Explain enablers and issues in business-to-consumer E-Commerce. Describe scenarios for B2B E-Commerce, including SCM, CRM, and EDI. Recognize the latest trends and practices in E-Commerce and Digital Marketing, along with its challenges and opportunities for an organization.	K1, K2,K3,K5
CO3	Identify the Internet audience and consumer behavior. Explain the basic marketing concepts. Adapt with digital marketing activities on various social media platforms and its emerging significance in business.	K1,K2,K3, K4,K5, K6
CO4	Identify the current payment, security, privacy, and legal issues in E-commerce. Describe the major types of E-commerce. Explain technologies supporting E-commerce, including Web services and electronic payment systems	K1,K2,K3, K4,K5
CO5	Understand ethical, social, and political issues in E-commerce. Analyze ethical dilemmas. Identify candidate ethical principles privacy and information rights.	K1, K2,K3,K4, K5
Text books		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	

Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	1	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	0	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1	2	1	1	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – III										
COURSE: ACCOUNTING AND TALLY										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS04	SEC 4		-	-	-			25	75	100
Learning Objectives										
LO1	To Understand the fundamental concepts of accounting.									
LO2	To Learn how to configure a company in Tally.									
LO3	To Understand the concept of stock groups and unit of measure in Tally.									
LO4	To Gain an understanding of trading concepts.									
LO5	To Understand the concept of bill wise details in accounting.									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Tally : Introduction – Types of accounts – Mode of accounting – Rules of accounting – Accounting principles and concepts.									3
II	Accounts only: Company features – Configuration – Creating / setting company – Ledger – Voucher.									3
III	Accounts with Inventory: Stock group – Unit of measure – stock items – Voucher.									3
IV	Trading : Introduction – Single ledger – Amount entering – Balance sheet									3
V	Bill wise details: Introduction – Single ledger – Voucher – Bill number entering – Balance sheet.									3
	TOTAL									15
Course Outcomes										K Level
CO1	The learner will be able to define the basic concepts and terms of accounting, identify the types of accounts and their classifications, explain the mode and rules of accounting, and apply the accounting principles and concepts to record transactions and prepare financial statements.									K1,K2,K3 ,K4,K5

CO2	The learner will be able to describe the features and configuration of Tally software, create and set up a company profile, maintain a ledger of accounts, and prepare vouchers for different types of transactions.	K1,K2,K3 ,K4,K5
CO3	The learner will be able to distinguish between stock groups and stock items, measure the quantity and value of inventory, record inventory transactions using vouchers, and analyze the inventory reports generated by Tally software.	K1,K2,K3 ,K4,K5
CO4	The learner will be able to understand the concept and process of trading, use a single ledger to enter amounts of purchases and sales, calculate the gross profit or loss from trading activities, and prepare a balance sheet showing the financial position of the business	K1,K2,K3 ,K4,K5,K 6
CO5	The learner will be able to recognize the importance and benefits of bill wise details, enter bill numbers and dates in vouchers, track the outstanding and overdue bills, and evaluate the impact of bill wise details on the balance sheet	K1,K2,K3 ,K4,K5

Text books

1	Tally.ERP 9 in Simple Steps"* by Kogent Learning Solutions Inc.
2	*"Tally.ERP 9 Power of Simplicity"* by Dr. Sanjay Tiwari and Bhawna Pant
3	*"Tally.ERP 9 (Voucher Entry, Ledger Creation, Accounts and Inventory Masters, Purchase, Sales, Payroll, and Much More...)"* by Satish Jain
4	*"Tally.ERP 9 at a Glance"* by Deepak Oswal
5	Learn Tally ERP in a Day and Master It Well"* by Ajay Batra

Reference Books

1	Mastering Tally ERP 9"* by Mohammed Ali
2	"Tally.ERP 9 Training Guide"* by BPB Publications
3	"Tally.ERP 9 - An Overview"* by Rashmi Malhotra
4	*"Tally.ERP 9 User Guide"* by Tally Solutions
5	*"Tally.ERP 9 Self Learning Guide"* by Jain Tally Classes

NOTE: Latest Edition of Text books May be Used

Web Resources

1	Tally Tutorial What is Tally - javatpoint:
2	Tally ERP9 Notes - with GST - Free tutorial (Latest) - Teachoo:
3	Tally Tutorial Learn Tally ERP 9 - Tally.ERP 9 Training Tutorials:

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2 – Medium, 1- Low

<u>FIRST YEAR – SEMESTER – III</u>										
<u>COURSE: WOMEN ENTREPRENEUR</u>										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS05	SEC 5	2	-	-	-	2	2	25	75	100
Learning Objectives										
LO1	To Understand the concept of entrepreneurship.									
LO2	To Identify and analyze the factors that influence Women Entrepreneurship.									
LO3	To Explore the challenges and problems faced by Women Entrepreneurs, including marketing, financial, and family-related issues.									
LO4	To Understand the sources of financial assistance available to Women Entrepreneurs, including organizations like SIDCO, DIC, EDI, NIESBUD, ALEAP, and SEINA.									
LO5	To Study and analyze role models of Women Entrepreneurs through case studies.									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Woman Entrepreneurship: Concept of Entrepreneur - Concept of Women Entrepreneurship – Significance of Women Entrepreneurship – Women in traditional and modern industries.								6	
II	Factors : Factors influencing Women Entrepreneurship.								6	
III	Problems: Problems faced by Women Entrepreneurs – Marketing, financial and family.								6	
IV	Financial assistance: Financial assistance – SIDCO – DIC – EDI – NIESBUD – ALEAP – SEINA.								6	
V	Role Models: Role models of Woman Entrepreneurs – Case studies.								6	
	TOTAL								30	
Course Outcomes									K Level	
CO1	Understand the concept of entrepreneurship and the concept of women entrepreneurship. Find out the significance of women entrepreneurship. Explain the role of women in traditional and modern industries								K1,K2,K3	
CO2	Understand the factors that influence women entrepreneurship.								K1,K2	

CO3	Identify the problems faced by women entrepreneurs and the marketing problems faced by women entrepreneurs. Understand the financial problems faced by women entrepreneurs. Outline the family problems faced by women entrepreneurs.	K1,K2,K3
CO4	Understand the financial assistance provided to women entrepreneurs by SIDCO, DIC, EDI, NIESBUD, ALEAP, and SEINA	K1,K2
CO5	Understand and discover the role models of women entrepreneurs through case studies.	K1,K2,K4
Text books		
1	"Women Entrepreneurship: Emerging Issues and Challenges" by Vipin Bhatnagar Publishing Company: Sage Publications	
2	"Women Entrepreneurs: Inspiring Stories from Emerging Economies and Developing Countries" by Mahtab Alam Publishing Company: Routledge	
3	Donald L. Sexton & Raymond W. Smilor, 'The Art and Science of Entrepreneurship', Ballinger Pub. Co., 1 st Edition, 1986.	
4	Clifford M. Baumbach & Joseph R. Mancuso 'Entrepreneurship and Venture Management', 2 nd Edition, Prentice Hall, 1987.	
5	Hisrich, Manimala, Peter, Shepherd, ENTREPRENEURSHIP, 9th edition McGraw Hill Education (India) Edition 2014	
Reference Books		
1	Hisrich, Manimala, Peter, Shepherd, ENTREPRENEURSHIP, 9th edition McGraw Hill Education (India) Edition 2014	
2	Narayana Reddy, Entrepreneurship Text and cases, Cengage Learning India Pvt. Ltd 2010	
3	Anilkumar, Verma, Women Entrepreneurship in India, Regal publications, 2007	
4	Ahmed, Singh, Entrepreneurship Development Issues and Perspective, New Century Publication, 2015	
5	Peter F. Drucker, 'Innovation and Entrepreneurship', Reprint Heinemann, 2006	
NOTE: Latest Edition of Text books May be Used		
Web Resources		
1	Women Entrepreneurship: Definitions, Problems, Roles, Importance ...	
2	What is Women Entrepreneurship? Definition, Concept, Problems - Geektonight:	
3	Top 35 Successful Women Entrepreneurs In India [2022 Updated List]:	

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	-	-	2	2	1	1
CO2	3	1	1	-	-		1	1	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	2	2	1	2	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV										
COURSE : CORPORATE ACCOUNTING – II										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC07	Core VII	5	-	-	-	4	5	25	75	100
Learning Objectives										
LO1	To examine the various methods of valuation of Goodwill and shares									
LO2	The students will gain knowledge about Holding companies									
LO3	To have an insight on modes of winding up of a company									
LO4	To know Final statements of banking companies									
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	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.									15
II	Holding Companies Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).									15
III	Liquidation of Companies Meaning-Modes of Winding Up – Liquidators final Statement of accounts – Payment of various liabilities- Liquidator’s remuneration – Payment to unsecured creditors – Payment to shareholders (Statement of Affairs and Deficiency account is excluded)									15
IV	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
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 16 – Property, Plant & Equipment.									15
	TOTAL									75
THEORY 20% & PROBLEMS 80%										
CO	Course Outcomes									K Level
CO1	To Defining and understand the various methods of valuation of Goodwill and shares .(PO4 - Conducting e-quiz on the application of									K1, K2

	accounting standards in various units)	
CO2	Understand the legal requirements relating to presentation of holding company accounts by preparing Consolidated financial statements and Balance sheet with the estimation of various items involved in it. (PO7 -Preparing ledgers on exercise problems and upload through slideplayer.com)(quoting e-reference link from slideshare.net)	K1, K2,K3 K4, K5
CO3	Describe the legal provisions of liquidation with respect to different modes of winding up and make use of the procedure by preparing Statement of Affairs A/c and construct (PO8 - creative individual or group assignment on a working winding up mode company - as a liquidator for making the settlement procedure) Liquidator's final statement of accounts.(PO7- Mind map on modes of winding up and preferential order for liquidators settlement with oral presentation)	K1,,K2,K3 K4,K5,K6
CO4	Explain the businesses of Banking companies, understand the usage of different formats of schedules, classify the items for presenting final accounts of banking companies by assessing the schedules.(PO4-questionnaire session on various schedules) (Written assignment on Preparing banking schedules and balance sheet on exercise problems)	K1,K2,K3 K4,K5
CO5	Demonstrate a thorough knowledge of relevant Accounting standards introduced by ICA and making an ability to apply them to solve practical problems in the final accounts of company.(PO4 - Conducting e-quiz on the application of accounting standards in various units)	K1, K2

Text books

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 Text books 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

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	3	2	3	2	2	2	3	2
CO2	3	1	2	-	1	-	2	1	1	1
CO3	3	1	2	1	1	-	1	1	1	1
CO4	3	1	2	1	1	-	1	1	1	1
CO5	3	2	2	1		-	2	1	1	1
TOTAL	15	6	11	5	6	2	8	6	7	6
AVERAGE	3	1.2	2.2	1	1.2	1	1.6	1.2	1	1.2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV										
COURSE –PRINCIPLES OF MARKETING										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC08	Core VIII	5	-	-	-	5	5	25	75	100
Learning Objectives										
LO 1	To know the concept and functions of marketing									
LO 2	To understand the importance of market segmentation									
LO 3	To examine the stages of new product development									
LO 4	To gain knowledge on the various advertising medias									
LO 5	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–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle—Pricing–Policies-Objectives–FactorsInfluencingPricing– 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- Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15	
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.								15	
TOTAL								75		

CO	Course Outcomes	K Level
CO1	<p>Define and explain the meaning, definition, and functions of marketing.</p> <p>Describe the evolution of marketing concepts and the innovations in modern marketing. Identify and classify different types of markets and niche marketing strategies. Demonstrate the role and importance of marketing in various contexts.</p>	K1, K2, K3, K4, K5
CO2	<p>Explain the meaning, definition, benefits, and criteria for market segmentation. Compare and contrast different types of segmentation methods such as geographic, demographic, psychographic, and behavioral. Apply the concepts of targeting, positioning, and repositioning to various market segments. Analyze the consumer behavior, buying decision process, post purchase behavior, and motives of different segments. Evaluate Freud's theory of motivation and its relevance to marketing</p>	K1, K2, K3, K4, K5
CO3	<p>Describe the components and features of the marketing mix and the 4P's of marketing mix. Identify and explain the stages of new product development and product life cycle. Apply different pricing policies, objectives, factors influencing pricing, and kinds of pricing to various products and markets. Create a product portfolio and a pricing strategy for a given product or service</p>	K1, K2, K3, K4, K5, K6
CO4	<p>Define and explain the elements of promotion and advertising. Identify and compare different kinds of advertising media, both traditional and digital. Apply different types of sales promotion techniques to various products and markets. Demonstrate personal selling skills and qualities needed for a personal seller. Analyze the channels of distribution for consumer goods and industrial goods. Evaluate the effectiveness of different promotional and distribution strategies</p>	K1, K2, K3, K4, K5, K6
CO5	<p>Describe the global market environment and the social responsibility and marketing ethics issues. Identify and explain the recent trends in marketing such as e-marketing, m-marketing, e-tailing, CRM, market research, MIS, and marketing regulation. Analyze the competitive advantages and disadvantages of different marketing strategies. Evaluate the performance and profitability of different marketing strategies. Create a competitive analysis report and a marketing plan for a given product or service</p>	K1, K2, K3, K4, K5, K6
Text books		
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.AmitKumar, Principles Of Marketing, Shashi bhawan Publishing House Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,ne wdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,Bloombury Publishing, India
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	-	-	2	1	1	1
CO2	3	2	1	1	-	-	1	2	1	1
CO3	3	1	2	1	1	-	1	1	1	1
CO4	3	3	1	2	2	-	2	3	1	1
CO5	3	3	1	2	2	1	2	3	1	1
TOTAL	15	10	6	8	5	1	8	10	5	5
AVERAGE	3	2	1	2	1	1	2	2	1	1

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV										
COURSE: BUSINESS LEGISLATION										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME04	Elective 4 (DSE)	3	-	-		3	3	25	75	100
Learning Objectives										
LO1	To impart knowledge on the Factories Act, 1948									
LO2	To provide insights on the Foreign Exchange Management Act, 1999									
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002									
LO4	To enable the students to learn about the Competition Act 2002									
LO5	To familiarise the students about the existence of Intellectual Property Rights									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.									9
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.									9
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.									9
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.									9

V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	9
TOTAL		45
Course Outcomes		K Level
CO1	Acquire knowledge on Factories Act, 1948	K1, K2, K3
CO2	Analyse the role of Foreign Exchange Management Act, 1999	K1, K2, K3, K5
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	K1, K2, K3, K4
CO4	Evaluate the importance of Competition Act, 2002	K1, K2, K3, K5
CO5	Gain knowledge on Intellectual Property Rights	K1, K2
Text books		
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida	
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi	
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi	
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi	
Reference Books		
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida	
2	Shawn Kopel, Guide to business law, Oxford University Press, England	
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi	
NOTE: Latest Edition of Text books May be Used		
Web Resources		
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf	
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf	

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	2	1	2	1	1	1
CO2	3	2	1	2	2	1	2	2	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	-	-	-	1	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	6	3	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – IV										
COURSE: SALESMANSHIP										
Course Code	Category / Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS06	SEC 6	2	-	-	-	2	2	25	75	100
Learning Objectives										
LO1	To improve marketing skill and Distribution management avenues.									
LO2	To learn about the attributes of salesmanship									
LO3	To gives knowledge for strategy, planning budgeting, and forecasting of Sales.									
LO4	To learn more about the techniques and tools used for building sales relationship									
LO5	To guiding them how to manage inventory control system and distribution channel within an organization of Business Concern and Individuals									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Sales management – Definition – Meaning – Nature and scope – Sales organisation – Types, classification and importance.								6	
II	Salesmanship – Meaning and attributes of Salesmanship – Essentials of good salesmanship.								6	
III	Sales promotion – Strategy and structure – Sales promotion programme – Promotion mix – Sales and brand promotion.								6	
IV	Selling skills – Meanings, concepts – Objectives and needs – Tools and techniques for building Sales relationship.								6	
V	Sales distribution – Physical distribution – concepts – co-ordination – classification of distribution channels – Design of distribution channels.								6	
	TOTAL								30	
Course Outcomes									K Level	
CO1	Define and explain the meaning, nature and scope of sales management. Compare and contrast different types of sales organisations and their advantages and disadvantages. Apply the principles of sales management to design and implement effective sales strategies and plans								K1,K2,K3, K4,K5	

CO2	Identify and describe the attributes and skills of a good salesperson. Demonstrate effective communication, persuasion, and negotiation techniques in various sales situations. Evaluate their own performance and areas of improvement as a salesperson	K1,K2,K3, K4,K5
CO3	Analyze and apply the concepts of strategy and structure in sales promotion. Design and execute a sales promotion programme using appropriate promotion mix elements. Assess the impact of sales promotion on sales and brand awareness	K1,K2,K3, K4,K5
CO4	Understand the meanings, concepts, objectives and needs of selling skills. Use various tools and techniques to build rapport, trust, and loyalty with customers. Create and deliver effective sales presentations and proposals that address customer needs and objections	K1,K2,K3, K4,K5,K6
CO5	Explain the concepts and importance of physical distribution in sales. Classify and compare different distribution channels and their functions. Coordinate and optimize the distribution activities to ensure customer satisfaction and profitability	K1,K2,K3, K4,K5
Text books		
1	Sales and Distribution Management: N.G.Nair, Latha Nair; Himalaya Publishing House, New Delhi	
2	Sales management: Douglas J Dalrymple, William L. Corn & Thomas E. Decarlo; John Wiley & sons Inc.	
3	Sales Management with personal selling & salesmanship: S.A. Chunawalla; Himalaya Publishing House, New Delhi.	
4	Sales Management Decision, strategies and cases: Richard R. Still, Edward W. Cundiff & Norman A.P. Govoni; Prentice Hall of India Pvt. Ltd. New Delhi	
5	Advertising and Sales Management: S.C. Agrawal; Dhanpat Rai Publishing Co. New Delhi.	
Reference Books		
1	Sales Promotion and Advertisement Management: M.N. Mishra; Himalaya Publishing House, New Delhi.	
2	Salesmanship & Sales Management: P.K.Sahu and K.C.Rout' Vikash Publishing House, Pvt. Ltd. New Delhi.	
3	Advertising and sales Management: C.N. Sontakki ; Kalyani Publishing New Delhi.	
4	Sales and Distribution Management: K. Shridhara Bhat; Himalaya Publishing House, New Delhi.	
5	Sales Management with personal selling & salesmanship: S.A. Chunawalla; Himalaya Publishing House, New Delhi.	
NOTE: Latest Edition of Text books May be Used		

Web Resources	
1	Sales Training for High Performing Teams:
2	The Art of Sales: Mastering the Selling Process Specialization:
3	Selling With Stories:

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	2	1	2	1	1	1
CO2	3	2	1	2	2	1	2	2	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	-	-	-	1	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	6	3	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2 – Medium, 1 - Low

THIRD YEAR – SEMESTER – V										
COURSE: COST ACCOUNTING – I										
Course Code	Categor/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC09	Core IX	5	-	-	-	5	5	25	75	100
Learning Objectives										
LO1	To understand the various concepts of cost accounting.									
LO2	To gain knowledge regarding valuation methods of material.									
LO3	To familiarize with the different methods of calculating labour cost.									
LO4	To know the apportionment of Overheads.									
LO5	To learn about operation costing.									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Introduction of Cost Accounting, Cost Sheet and Methods of Costing Definition of Cost , Costing, Cost Accounting – Objectives – Functions – Advantages and Limitations – Methods – Types – Steps necessary to install the Costing System – Cost Sheet – Tender and Quotations – Elements of Cost: Material, Labour, Expenses, Overheads – Classification of Overheads – Purpose of Cost Sheet – Treatment of Stocks – Tender & Quotations – Practical problems.									15
II	Material Costing Meaning – Types of Material – Stock Keeping – Objectives – Importance- Stock Level – Duties and Responsibilities of Store Keeper – Inventory control – EOQ - Materials Issue Control – Objectives – Pricing Materials Issues – FIFO – LIFO – Specific Price – Base Stock – Simple Average & Weighted Average — Standard Price									15
III	Labour Costing Labour Cost Control – Time Keeping and Time Booking – Time Study – Motion Study – Merit Rating Methods of Wage Payment – Various Incentives Schemes – Halsey , Halsey – Weir and Rowan Plans – Labour Cost – Labour Turnover –Meaning, Causes and Measurement - Idle Time – Over time – Direct expenses.									15
IV	Overheads Costing Overheads – Meaning – Classification of Overheads – Distribution of Overheads – Allocation Apportionment – Primary – Secondary Distribution of Overheads – Repeated Distribution Method – Absorption of Overheads – Methods – Machine Hour Rate.									15
V	Operating Costing: Operating Costing – Meaning – Preparation of Operating Cost Sheet-Transport Costing – Advantages – Costing procedure – Accumulation or Collection of Costs – Presentation of Costs – Importance of Running kms – Hospital Costing – Canteen Costing – Practical problems.									15
TOTAL									75	

THEORY 20% & PROBLEMS 80%		
Course Outcomes		K Level
CO1	Define and acquire thorough knowledge on Cost Accounting, its importance, by explaining its objectives and functions, classify the various types of cost by making use of cost sheets, solving problems and analyzing them to understand regarding the Cost of Production, Sales, Profit/loss. Comparing the cost sheet between two periods and presenting it through PPT. PO2 -Interactive Session; PO4 -Question & answer session; PO5 -Group Activity; PO7 -G-meet; PO8 -Attendance; PO9 - http://nptel.iitm.ac.in & https://www.slideshare.net	K1, K2, K3, K4, K5, K6
CO2	Define the importance of materials by explaining and illustrating with examples about the same by making use of the formula to maintain stock level by solving problems . Explaining the various methods of materials issue, constructing problem solving and presenting the work through a PPT, by analyzing and interpreting which method is best. PO2 - Assignment; PO4 - Group Discussion; PO5 - Group Seminar; PO7 – G-meet & Word Document (by student); PO8 – Attendance; PO9 - http://nptel.iitm.ac.in & https://www.yourarticlelibrary.com	K1, K2, K3, K4, K5, K6
CO3	Initiate the students how to calculate the wages by explaining the importance of labour rate, classifying the different methods of wage fixation by demonstrating various types, thereby selecting which method of wage system is to be applied, and make use of the same by drawing inference, evaluating and interpreting it, to implement a fair wage system. PO2 - Group Discussion; PO4 – Seminar; PO5 - Group Activity & Group Discussion; PO6 - Group activity; PO7 -G-meet; PO8 - Attendance; PO9 - http://nptel.iitm.ac.in & https://cleartax.in	K1, K2, K3, K4, K5
CO4	Defining and analyzing to classify the allocation and apportionment of expenses, the various distribution methods, distinguishing between the various methods, choosing which method is suitable by applying problems, and choosing which method is suitable interpreting it there by. PO2 - Seminar; PO4 - E-quiz; PO5 - Group Seminar; PO7 - G-meet & PPT (by student); PO8 – Attendance; PO9 - http://ndl.iitkgp.ac.in & https://www.yourarticlelibrary.com	K1, K2, K3, K4, K5
CO5	Classifying by explaining the various types of service expenses through simple problem solving, choosing the type of method applicable, examine, conclude and learn to develop the skill further by standardized services. PO2 - Assignment; PO4 -Debate; PO5 - Group activity & Group Seminar; PO6 -Group Activity; PO7 -G-meet; PO8 -Attendance; PO9 - http://ndl.iitkgp.ac.in & https://tallysolutions.com	K1, K2, K3, K4, K5
Text books		
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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	1	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	0	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1.4	.4	1.4	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: BANKING LAW AND PRACTICE										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC10	Core X	5	-	-	-	5	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 – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - 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.									15

IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-- -Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty–Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	15
V	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.	15
	TOTAL	75
CO	Course Outcomes	K Level
CO1	Remember the history and evolution of banking in India and the world. Understand the provisions of Banking Regulations Act 1949 and the components of Indian banking system. Compare and contrast the different types of banks and banking systems in India. Explain the concept and importance of universal banking and financial inclusion	K1, K2, K3, K4, K5
CO2	Define the functions and roles of central bank and commercial bank. Distinguish between central banking and commercial banking in terms of principles and objectives. Apply the concept of credit creation by central bank and commercial bank. Analyze the impact of central bank and commercial bank on economic development	K1, K2, K3, K4, K5
CO3	Identify the types of accounts and deposits offered by banks. Demonstrate the procedure of opening a bank account and participating in Jan Dhan Yojana. Compare and contrast the different modes of accessing bank statements and records. Classify the special types of customers and the KYC norms applicable to them. Evaluate the sources, principles, types, and classification of loans and advances by banks.	K1, K2, K3, K4, K5
CO4	Recall the meaning, definition, characteristics, and types of negotiable instruments. Interpret the concept, objectives, types, and consequences of crossing of cheques. Apply the rules regarding endorsement of negotiable instruments. Distinguish between the duties and responsibilities of paying banker and collecting banker. Critique the statutory protection under section 131 and the grievance redressal mechanism through banking ombudsman	K1, K2, K3, K4, K5, K6

CO5	Describe the meaning, services, initiatives, and opportunities of digital banking. Contrast internet banking and traditional banking in terms of features and benefits. Utilize mobile banking, electronic wallets, ATM, and electronic money for convenient transactions. Differentiate between NEFT, RTGS, IMPS, UPI, and digital currency in terms of speed, cost, security, and convenience. Create strategies for ensuring safety and security in digital banking.	K1, K2, K3, K4, K5, K6
Text books		
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>Katait Sanjay</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	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London	
NOTE: Latest Edition of Text books 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

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	-	1	1	1	1
CO2	3	1	1	1	1	-	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	-	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1	.4	1.4	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: INCOME TAX LAW AND PRACTICE- I										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC11	Core XI	5	-	-	-	5	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 – Theory only) – Computation of Income from Business or Profession.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	K Level
CO1	Gain basic knowledge on different terms which are applicable in Income Tax Act. Able to outline the various incomes earned under different heads for computing Total Income. PO2 –Assignment PO8 – Originality checking	K1, K2
CO2	Learn the meaning of Resident. Understand the basic and additional conditions relating to Residential Status. Apply the relevant provisions to determine the residential status of different persons while computing total income. Examine the scope of income of a person based on his residential status through simple problems and present the work through PPT. https://www.slideshare.net/dollysingh36/chapter-2-residential-status PO2 – Interactive session PO4- equiz PO5 – Group activity (PO6 – leadership) PO7 – PPT presentation in G. Meet	K1, K2, K3, K4, K5, K6
CO3	Initiate to learn the meaning of salary, allowances, perquisites and various retirement benefits. Able to understand how to calculate income under the head salaries by applying the relevant deductions, exemptions available. Develop the ability to calculate taxable income of salary by analyzing and interpreting with simple problems and present the same work through Excel worksheet. https://www.slideshare.net/mohasin21/income-from-salary-79970590 PO4 – Group discussion PO5 –Group assignment (PO6 – leadership) PO7 – Presentation through word document by students	K1, K2, K3, K4, K5, K6
CO4	Recollect the various terms of House property. Understand the conditions of income to be charged and make use of provisions and deductions relating to self - occupied and let out house. Analyse and determine the income of House property for different categories of House property. https://www.slideshare.net/kshitij_gupta1995/income-from-house-property-61874615	K1, K2, K3, K4, K5
CO5	Comprehend the meaning of Business / Profession and the scope of income chargeable to tax. Familiarize with deductions available and make use of relevant provisions while computing income. Identify the expenditures and payment s which are not admissible as deductions. Examine and evaluate the presumptive tax provisions to compute income from business / profession. https://www.slideshare.net/parminderkaurd19/income-from-business-or-profession	K1, K2, K3, K4, K5
Text books		

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	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, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, 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 Text books 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

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	-	-	-	1	2	1	1
CO2	3	2	1	1	2	1	2	1	1	1
CO3	3	1	1	1	2	1	2	1	1	1
CO4	3	1	1	1	-	-	1	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	7	5	3	4	2	7	6	5	5
AVERAGE	3	1	1	1	2	1	1	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE : PRACTICAL AUDITING										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC12	Core XII	5	-	-	-	5	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 Apply the techniques of verification and valuation of assets									
LO5	To learn about the process of conducting investigating by central government.									
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	Verification And Valuation Of Assets Definition – Meaning – Process – Objects - Principles – Valuation Of Assets – Classification – Verification And Valuation Of Specific Assets.									15
V	Investigation Introduction – Characteristics Of Investigation – Duties Of Investigator – Process Of Conducting Investigation By Central Government.									15
	TOTAL									75
Course Outcomes										K Level
CO1	Define auditing. Explain the scope objectives and importance of auditing comparing the difference between the auditing and accounting identify the audit for profit and nonprofit organization. (Po2 Assignment) (Po4 Inquiry question session E-quiz) https://www.icai.org/new_post.html?post_id=6191									K1,K2, K3, K4

CO2	What is meant by audit planning draw up separate audit programme for auditing the account of hire purchase and leasing company discuss the concept of internal control state the importance features of a good system of internal control examine the verification of assets and liabilities and its valuation. (Po5 Team player Group seminar) https://pcaobus.org/Standards/Auditing/Pages/AS2101.aspx	K1,K2, K3,K5, K6
CO3	How are auditor to appointment and removal of government companies outline the rights duties and liabilities of auditor list out the audit report recent trends in auditing who inspect the auditing work around the computer through the e-audit tools. (Po2 seminar) (Po6 group activity groupseminar) https://www.tutorialspoint.com/auditing/auditing_vouching.htm	K1,K2, K3, K5
CO4	Determine the verification of assets what the general principles of verification are and valuation of asset Explain the function and classification of valuation of specific asset show the influence of verification and valuation of assets. (PO6 team leader group activity) 4. https://sol.du.ac.in/mod/book/view.php?id=1688&chapterid=1684	K1, K2 K3, K4
CO5	Given an opinion about the nature of investigation translate the mode of investigation to know the value of investigation modify the classification of investigation utilize the specific investigation of a person proposing to buy a business take a part of the duties of investigator discuss the process of conducting investigating by central government. (PO7 vedio seeing)) (PO8 attendance)	K1, K2 K3, K4 K5, K6
Text books		
1	Dinkar Pagare, 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. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan 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, Sahithya Bhawan 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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	-	-	-	-	1	-	1
CO2	3	2	-	2	-	-	-	-	-	1
CO3	3	2	2	-	1	-	2	1	-	1
CO4	3	1	1	1	1	1	1	1	1	1
CO5	3	2	1	-	1	-	2	1	-	1
TOTAL	15	9	4	3	3	1	5	5	1	5
AVERAGE	3	2	2	1	1	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: FINANCIAL MANAGEMENT										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME5A	Elective 5A (DSE)	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 Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.									12
II	Financial Decision Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) - Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structureCost of Capital – Meaning – Factors determining cost of capital - Methods									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) – Internal Rate of Return – Profitability Index. Leverage – Concept – Operating and Financial Leverage									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 – M&M Model.	12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
TOTAL		60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		K Level
CO1	Remember the meaning and objectives of financial management and its functions. Understand the concept of finance and its sources. Apply the role of financial manager in achieving financial goals. Analyze the trade-off between profit maximization and wealth maximization. Evaluate the concept of time value of money and its implications for financial decisions. Create a financial plan based on risk and return analysis.	K1, K2, K3, K4, K5, K6
CO2	Remember the cost of different sources of capital and their computation methods. Understand the concept of weighted average cost of capital and its use in capital budgeting. Apply the concept of capital structure and its theories to determine the optimal mix of debt and equity. Analyze the factors influencing capital structure decisions and their impact on firm value. Evaluate the various approaches of capital structure such as net income, net operating income, traditional, and M&M approach. Create a capital structure policy for a given firm based on its financial characteristics.	K1, K2, K3, K4, K5, K6
CO3	Remember the meaning and process of capital budgeting and its importance for long-term investment decisions. Understand the concept of cash flow estimation and its techniques for project evaluation. Apply the traditional methods of capital budgeting such as payback period and accounting rate of return to rank projects. Analyze the discounted cash flow methods of capital budgeting such as net present value, internal rate of return, and profitability index to select projects. Evaluate the advantages and disadvantages of different capital budgeting methods and their suitability for different situations. Create a capital budgeting plan for a given project based on its cash flows and required rate of return.	K1, K2, K3, K4, K5, K6
CO4	Remember the meaning and types of dividend policies and their impact on shareholders’ wealth. Understand the factors affecting dividend payment decisions and their relevance for different types of investors. Apply the provisions on dividend payment in company law and their implications for dividend distribution. Analyze the dividend models such as Walter’s model, Gordon’s model, and M&M model to determine the optimal dividend payout ratio. Evaluate the effect of dividend policy on firm value, cost of capital, and market price of shares. Create a dividend policy for a given firm based on its earnings, growth, and shareholders’ preferences	K1, K2, K3, K4, K5, K6

CO5	<p>Remember the meaning and importance of working capital and its classification into current assets and current liabilities. Understand the concept of working capital cycle and its components such as inventory, accounts receivable, and cash. Apply the factors influencing working capital requirements and their estimation methods. Analyze the management of current assets and current liabilities to optimize liquidity and profitability. Evaluate the techniques of inventory management, receivables management, and cash management to minimize risk and cost. Create a working capital policy for a given firm based on its operating cycle, sales forecast, and credit policy.</p>	K1, K2, K3, K4, K5, K6
Text books		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	1	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	0	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1.5	.4	1.5	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: INSURANCE AND RISK MANAGEMENT										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME5B	Elective 5B (DSE)	4	-	-	-	3	4	25	75	100
Learning Objectives										
LO1	To know the concepts and principles of contract of insurance									
LO2	To understand the basic concepts of life insurance									
LO3	To gain knowledge on the principles of general insurance									
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)									
LO5	To know the risk management process									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.									12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance									12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.									12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.									12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.									12
TOTAL									60	

Course Outcomes		K Level
CO1	Remember the definition, characteristics, and principles of insurance. Understand the general concepts of insurance and hedging. Apply the types of insurance to different scenarios. Analyze the role of insurance intermediaries in the insurance market. Evaluate the role of insurance in economic development.	K1,K2,K3, K4, K5
CO2	Remember the fundamental principles and basic features of life insurance contracts. Understand the difference between traditional and unit linked policies, individual and group policies, and with and without profit policies. Apply the types of life insurance policies to meet various needs of customers. Analyze the concept of pension and annuities and their benefits. Evaluate the use of reinsurance and double insurance in life insurance business.	K1,K2,K3, K4,K5
CO3	Remember the fundamental principles and types of general insurance. Understand the features and coverage of fire, marine, motor, personal accident, liability, and miscellaneous insurance. Apply the general insurance policies to protect against various risks and losses. Analyze the process and methods of claims settlement in general insurance. Evaluate the factors affecting the premium and policy terms of general insurance.	K1,K2,K3, K4,K5
CO4	Remember the objectives and process of risk management. Understand the concepts of identification and evaluation of potential losses. Apply the techniques of risk reduction, risk transfer, and risk financeng. Analyze the level of risk management at corporate and personal levels. Evaluate the effectiveness and efficiency of risk management strategies.	K1,K2,K3, K4,K5
CO5	Remember the purpose, duties, powers, and functions of IRDA. Understand the operations and regulations of IRDA in the insurance sector. Apply the provisions of IRDA Act 1999 to ensure compliance and protection of policyholders' interests. Analyze the exposure / prudential norms set by IRDA for insurers and intermediaries. Evaluate the summary provisions of related Acts such as Insurance Act 1938, LIC Act 1956, GIC Act 1972, etc.	K1,K2,K3, K4,K5
Text books		
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.	
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.	
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.	
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.	
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.	
Reference Books		
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.	
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	

3	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	2	1	2	1	1	1
CO2	3	2	1	2	2	1	2	2	1	1
CO3	3	1	1	2	2	1	2	1	1	1
CO4	3	1	1	-	-	-	1	1	1	1
CO5	3	1	1	-	-	-	1	1	1	1
TOTAL	15	6	5	6	6	3	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: HUMAN RESOURCE MANAGEMENT										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME6A	Elective 6A (DSE)	4	-	-	-	3	4	25	75	100
Learning Objectives										
LO1	To explore to the aspects relating of Human resource management									
LO2	To equip with the various processes of Recruitment and Selection									
LO3	To be acquainted with Training methods and the concept of Performance Appraisal									
LO4	To learn about Industrial Relations									
LO5	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	K Level
CO1	Define HRM concept and its functions, role of HR manager, explaining the evolution of HRM, distinguishing between HRM and HRD, experimenting with the emerging challenges in the field of HRM, by measuring, evaluating , interpreting and formulating new plans. PO2- Interactive Session; PO4- Question & answer session; PO5- Group Activity; PO7- G-meet; PO8- Attendance; PO9- https://www.slideshare.net & https://byjus.com	K1,K2,K3, K4,K5, K6
CO2	Relates to the study of how to plan human resources, classifying its dimension, experimenting and making use of various methods of recruiting and selection of employees, comparing and interpreting by evaluating the various process of selection and finally conducting various selection test and interviews. PO2- Assignment; PO4- Group Discussion; PO5- Group Seminar; PO7- G-meet& PPT (by student) ; PO8- Attendance; PO9- https://byjus.com & https://www.businessmanagementideas.com	K1,K2,K3, K4,K5, K6
CO3	Selecting the methods of training and development by relating the need, identify the methods of training by taking part in it and evaluating the same. PO2- Group Discussion; PO4- Seminar; PO5- Group Discussion & Group Activity; PO6- Group activity; PO7- G-meet; PO8- Attendance; PO9- https://www.slideshare.net & http://cec.nic.in	K1,K2,K3, K4,K5
CO4	Deals with how to evaluate the performance of the employees, by developing the modern methods and techniques of performance appraisal, demonstrating and solving the problems in performance appraisal. PO2- Seminar; PO4- E-quiz; PO5- Group Seminar; PO7- G-meet & Mail (by student) ; PO8- Attendance; PO9- http://nptel.iitm.ac.in & https://www.businessmanagementideas.com	K1,K2,K3, K4,K5
CO5	Relates to the study of compensation, classifying and explaining the various methods of wages and salary, solve the employees grievances by examining and take necessary measures by recommending a employees grievances redressal cell. PO2- Assignment; PO4- Debate; PO5- Group Discussion & Group Activity; PO6- Group activity; PO7- G-meet; PO8- Attendance; PO9- http://nptel.iitm.ac.in & https://www.yourarticlelibrary.com	K1,K2,K3, K4,K5
Text books		
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.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	1	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	0	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1	2	1	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: OPERATION RESEARCH										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME6B	Elective 6B (DSE)	4	-	-	-	3	4	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									12
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									12
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									12
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)									12
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.									12
	Total									60
CO	Course Outcomes									K Level

CO1	Gain thorough knowledge on indirect tax, its features, and its pros and cons. Understand the constitutional provisions regarding taxation in India. Analyse various sources of revenue available for the government. PO5 – Group Activity, PO6 – Leadership https://www.slideshare.net/HirakParmar1/gst-ppt	K1,K2,K4
CO2	Define basic concepts and terms, under GST. Outline the benefits of GST. Analyse the taxes subsumed under SGST and CGST. Understand the important terms of Service Tax Act 2107. PO2-assignment, PO4 – Question and answer session, PO8- Originality checking https://www.slideshare.net/DakshGoyal3/goods-and-service-tax-86697355	K1,K2,K4
CO3	Able to understand the framework of time, place of supply, input tax credit and reverse charge mechanism. Identify the reason for levy of GST also examine the provisions relating to reverse charge mechanism and composition scheme of levy. Evaluate the flow of return filing under GST. PO4- Group discussion, PO7- G-Meet seminar https://www.slideshare.net/VijayaKumarKavilikat/time-and-value-of-supply-under-gst-law	K1, K2, K3 K4, K5
CO4	Learn the meaning of important terms. Outline the reason for levy and collection of tax. Compare and contrast inter-state supply and intra-state supply. Determine the nature of supply. PO7- preparation of word document https://www.slideshare.net/GSTLawIndia/supply-levy-and-composition-levy-under-gst	K1 K2, K3 K4, K5, K6
CO5	Recall and relate the customer Act 1962, and Customs Tariff Act 1975. Identify the exemption of custom duty. Analyse the customs procedure for import and export. PO5 – G-Meet seminar, PO6- Leadership https://taxguru.in/goods-and-service-tax/ppt-valuation-goods-and-or-services-gst-regime.html	K1, K2, K3 K4, K5
Text books		
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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	1	2	1	2	2	1	1
CO2	3	2	2	1	2	1	2	1	1	1
CO3	3	2	2	2	2	1	2	1	2	1
CO4	3	2	2	2	2	1	2	2	1	1
CO5	3	2	2	2	2	1	2	2	2	1
TOTAL	15	10	10	8	10	5	10	8	7	5
AVERAGE	3	2	2	1.6	2	1	2	1.6	1.4	1

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER – V										
COURSE: TRADING IN SHARE MARKET										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMS07	SEC 7	2	-	-	-	2	2	25	75	100
Learning Objectives										
LO1	To develop the students ability to deal with practical approach towards stock market operations									
LO2	To make the students know about the investment benefits in many stock funds.									
LO3	To know the procedure for share account opening.									
LO4	To have a proper understanding of Future and Options trading									
LO5	To enable the use of Study chart plans and Candlestick patterns									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents									No. of Hours
I	Introduction to Capital Market: Introduction to different market platforms –Primary and secondary market – BSE – NSE.									6
II	Mutual funds: Mutual fund investments – SIP – ETF’s – IPO – FPO – Bonus and Buy back of shares									6
III	Procedure for opening De-mat Account: Depository participant’s – CDSL, NSDL – Meaning of De-mat account and Trading account – Procedure to open De-mat account.									6
IV	Trading in Equity: Trading and Investment in Equity market – Trading in future and option – Trading in commodities – Forward market.									6
V	Practical approach to Stock market: Intra day trading strategy – Delivery and settlement procedure – Study chart plans – Candle stick patterns.									6
	TOTAL									30
Course Outcomes										K Level
CO1	Understand the role and importance of Indian stock market operations.									K1,K2
CO2	Apply and analyse the concepts relevant to Indian stock markets									K1, K2, K3,K4
CO3	Understand and analyse the mechanism and regulation of financial instruments and determine how the value of stocks, bonds and securities									K1,K2,K3,K4,K5
CO4	Evaluate empirical evidence of the market performance									K1,K2,K5

CO5	Identifying the structure , organization and accordingly the role of regulatory authorities to develop the financial market.	K1,K2,K4
Text books		
1	Guide to Indian Stock Market by Jitendra Gala. Published by Buzzingstock Publishing House in 2007.	
2	Coffee Can Investing: The Low-Risk Road to Stupendous Wealth by Pranab Uniyal, Rakshit Ranjan, and Saurabh Mukherjea.	
3	The Psychology of Money by Morgan Housel. Published by Jaico Publishing House in 2020.	
Reference Books		
1	One Up On Wall Street by Peter Lynch. Published by Simon & Schuster in 1989	
2	Security Analysis by Benjamin Graham and David Dodd. Published by McGraw-Hill in 1934	
3	The Intelligent Investor by Benjamin Graham. Published by Harper & Brothers in 1949.	
NOTE: Latest Edition of Text books May be Used		
Web Resources		
1	Trade Brains Portal ,	
2	Share Market - Meaning, Basics, Types, Examples - WallStreetMojo	
3	Share Market Basics: Learn What is Share Market & Its Basics Kotak Securities	

MAPPING WITH PROGRAMME OUTCOMES

CO1	3	1	1	1	1	-	1	1	1	1
CO2	3	1	1	1	1	-	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	1	-	2	1	1	1
CO5	3	1	1	1	2	1	1	1	1	1
TOTAL	15	5	5	5	7	2	7	5	5	5
AVERAGE	3	1	1	1	1	2	1	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE: COST ACCOUNTING – II										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC13	Core XIII	6	-	-	-	5	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	Reconciliation of Cost and Financial Accounts Cost Ledger Accounting – Reconciliation of Cost and Financial Accounts – Causes – Preparation of Reconciliation Statement – Preparation of Memorandum Reconciliation Accounts.									18
II	Job Costing, Batch Costing and Contract Costing Contract Costing – Meaning – Characteristics – Job Costing and Batch Costing – Features of Costing – Objectives – Essentials – Merits and Limitations – Batch Costing – Distinction between Job and Contract Costing – Profit on Incomplete Contract – Profit or Loss on Contracts – Practical problems									18
III	Process Costing Process Costing – Features – Types – Advantages and Disadvantages – Difference between Process and Job Costing – Costing Procedure – Important aspects of Process Costing – Process Losses and Gains – Normal and Abnormal Loss and Gain – Joint Products Costing – By-Products Costing									18
IV	Standard Costing and Variance Analysis Standard Costing – Definition - Advantages and Limitations – Variances – Material Variances – Labour Variances – Overhead Variances – Simple practical problems.									18
V	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
	TOTAL									90
THEORY 20% & PROBLEMS 80%										

Course Outcomes		K Level
CO1	<p>Defining meaning and importance of reconciliation statement between cost accounting and financial accounting and analyzing to interpret the differences between the both expenses, the method to be adapted to reconcile the differences, by applying problems, and choosing which method is suitable reconciliation statement or memorandum reconciliation statement, interpreting it there by. PO2- Seminar; PO4- E-quiz; PO5- Group Seminar; PO7- G-meet & PPT (by student) ; PO8- Attendance; PO9-</p> <p>https://www.yourarticlelibrary.com & http://nptel.iitm.ac.in</p>	K1, K2, K3, K4, K5
CO2	<p>Define the importance of Contract costing by classifying and comparing the same to know what level is at present the level of work is, solving problems. Explaining the various methods of job costing, batch costing, contract costing, their differences, constructing problem solving and present the work through a PPT, by analyzing and interpreting. PO2- Assignment ; PO4- Group Discussion; PO5- Group Seminar; PO7- G-meet & WordDocument (by student); PO8- Attendance; PO9</p> <p>http://nptel.iitm.ac.in & https://www.yourarticlelibrary.com</p>	K1, K2 K3, K4 K5, K6
CO3	<p>Defining to the students meaning of process costing and its advantages, disadvantages, the expenses incurred between two processes, make use of it by applying as it differs from industry to industry depending on the type of manufacturing processes, like joint cost byproducts, by explaining the importance , classifying the different methods demonstrating various types, thereby selecting which method of is to be applied, and make use of the same by drawing inference, evaluating and interpreting . PO2- Group Discussion; PO4- Seminar; PO5- Group Discussion & Group Activity; PO6- Group Activity; PO7- G-meet; PO8- Attendance; PO9-</p> <p>https://cleartax.com & http://ndl.iitkgp.ac.in</p>	K1, K2 K3, K4, K5, K6
CO4	<p>Classifying by explaining the various types of estimating expenses - material, labour and overhead, through standard costing and actual, various types of , with simple problem solving, choosing the type of method applicable, examine, conclude and learn to develop the skill further by interpreting the differences between the standardized output and actual put. PO2- Assignment; PO4- Debate; PO5- Group Discussion & Group Activity; PO6- Group Activity; PO7- G-meet; PO8- Attendance; PO9-</p> <p>https://cleartax.in & http://ndl.iitkgp.ac.in</p>	K1, K2 K3, K4, K5
CO5	<p>Explaining to the students the introduction of cost accounting standards- how it came into existence - defining the purpose - explaining its advantages - distinguishing between CAS and FAR regulation - classifying different degrees of CAS coverage - determining the responsibility - evaluating the performance. PO2- Assignment ; PO4- Group Discussion; PO5- Group Seminar; PO7- G-meet & WordDocument (by student); PO8- Attendance; PO9</p> <p>https://benjaminwann.com/blog/a-comprehensive-guide-to-cost-accounting-standards-definition-purpose-and-requirements#:~:text=Cost%20Accounting%20Standards%20provide%20higher,on%20consistent%20definitions%20and%20principles.</p>	K1, K2 K3, K4, K5
Text books		

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 Text books 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

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	0	2	1	1	1
CO2	3	1	1	1	1	0	2	1	1	1
CO3	3	1	1	1	2	1	1	1	1	1
CO4	3	1	1	1	2	1	1	1	1	1
CO5	3	1	1	1	2	0	1	1	1	1
TOTAL	15	5	5	5	8	2	7	5	5	5
AVERAGE	3	1	1	1	1.6	.4	1.4	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE: MANAGEMENT ACCOUNTING										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC14	Core IV	6	-	-	-	5	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 –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.								18	
	TOTAL								90	
THEORY 20% & PROBLEMS 80%										

CO	Course Outcomes	K Level
CO1	Define Management Accounting and its applicability in financial statements. Show financial statement analysis by comparing between current and previous year accounting performances. Explain the importance of financial statement analysis to solve the types of analysis. (PO3 – problem solving) (PO5 – group Problem solving)	K1,K2 K3,K4
CO2	What do you understand ratio analysis examine its utility Compute core ratios – Liquidity, solvency, profitability and turnover by evaluating the efficiency of a concern identify the implication of debt equity ratio outline the significance of P/V ratio (K6 – PO7- PO8 - For any MNC Company compute ratio analysis and present it in ppt) (PO2 - Group discussion on the financial interpretation of the company)	K1,K2 K3,K4 K5,K6
CO3	Explain the meaning of Funds, purpose of Fund flow statement. Analyse the Balance sheet of a company to determine the reasons for changes in financial performance and Develop a better strategy to utilize funds. (PO2 - Written assignment on the sources and applications of funds) (PO4 - e-quiz on FFS analysis) Indicate the importance of Statement of Cash flow. Distinguish among operating, investing and financing activities. Calculate Cash flows to provide and interpret information about cash receipts, cash payments and the net changes in cash. (PO7 - Upload problem solving in slideshare.net) (PO2 - JAM on difference between Fund flow and Cash flow)-(www.academic.edu./statement of cash flow - PO9)	K1,K2 K3,K4 K5
CO4	Illustrate the role of budgeting in business management. Define types of budget and its preparations. Choose the appropriate budget for its applications in business and by computing analyse the differences between budgeted and realized figures. (PO2 - Individual presentations - Prepare a cash budget on household expenses) (PO5 – PO6 -Group activity on different kinds of budget preparations)	K1,K2 K3,K4 K5
CO5	Define and acquire thorough knowledge on Marginalcost Accounting, it's importance,by classifying the expenses, and it's objectives. Applying the techniques of Marginalcost, by analysing the expenses into different types and evaluating the techniques with problems and interpreting the results regarding various aspects ,there by adapting new plans and strategy and present it trough PPT. PO2- Interactivesession; PO4- Question &answer session ; PO5- Group Activity; PO7- G-meet ; PO8- Attendance ; PO9- http://nptel.iitm.ac.in & https://www.slideshare.net	K1,K2 K3,K4 K5,K6
Text books		
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, MarghamPublications,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 GurusamyS ,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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	-	-	-	2	2	1	1
CO2	3	1	2	1	-	-	2	1	1	1
CO3	3	1	2	-	-	-	2	1	1	1
CO4	3	1	2	1	1	1	2	1	1	1
CO5	3	1	1	1	1	0	1	1	1	1
TOTAL	15	5	9	3	2	1	9	6	5	5
AVERAGE	3	1	2	1	1	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE : INCOME TAX LAW AND PRACTICE – II										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCMC15	Core XV	6	-	-	-	5	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		K Level
CO1	<p>Comprehend the meaning of Short Term Capital Asset and Long Term Capital Asset in Capital Gain. Able to understand the assets classified as ‘Capital Assets’ and identify the transactions to be considered as transfer for the purpose of Capital gain. Analyse the provisions and exemptions available , determine the tax on capital gain through critical problem solving and present the work through PPT</p> <p>https://taxguru.in/income-tax/capital-gain.html PO7 – Presentation through word document by students</p>	K1, K2, K3, K4, K5, K6
CO2	<p>Recollect which are the incomes chargeable under the head income from other sources. Understand the taxability of dividend, casual income and interest by applying the rate on tax on such incomes. Examine and evaluate the transactions related to deductions and the provisions of other sources of income through simple problem solving.</p> <p>PO2 – Asssignment PO4 - Question and Answer session PO5 –Group Activity (PO6 – leadership) PO8 –Originality checking</p> <p>https://rajdhnicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/B_1_8.pdf</p>	K1, K2, K3, K4, K5
CO3	<p>Analyse the concepts and enable the students to gain practical knowledge on identifying various deductions from Gross Total Income u/s 80. Develop the ability to calculate taxable income of individual and determine their tax liability through problem solving and present the same with Excel worksheet. https://www.slideshare.net/SumitBedi57/tax-deductions-us-80c-to-80u PO4 – e-quiz PO5 – Group seminar (PO6 – leadership) PO7 – Seminar through GMeet by students.</p>	K1, K2, K3, K4, K5, K6
CO4	<p>Able to learn, understand and analyse the incomes which do not form a part of Total income u/s 10. https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act</p>	K1, K2, K4
CO5	<p>Initiate to learn and understand the provisions of tax authorities and assessment procedure. Application of assessment procedure in various situations. Categorize and evaluate different types of assessment and develops the ability to determine the tax authorities powers and duties. https://taxguru.in/income-tax/ppt-income-tax-assessment-procedure.html PO4 – Group discussion PO5 – Group Assignment (PO6- leadership)</p>	K1, K2, K3, K4, K5
Text books		
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	Mehrotra H.C, 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, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, 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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	-	-	-	2	1	1	1
CO2	3	2	1	1	2	1	1	2	1	1
CO3	3	1	1	1	2	1	2	1	1	1
CO4	3	1	1	-	-	-	1	1	1	1
CO5	3	2	1	1	2	1	1	1	1	1
TOTAL	15	7	5	3	6	3	7	6	5	5
AVERAGE	3	1	1	1	2	1	1	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE : INDIRECT TAXATION										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME7A	Elective 7A (DSE)	5	-	-	-	3	5	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									15
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.									15
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									15
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.									15
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.									15
	TOTAL									75

Course Outcomes		K Level
CO1	<p>Gain thorough knowledge on indirect tax, its features, and its pros and cons. Understand the constitutional provisions regarding taxation in India. Analyse various sources of revenue available for the government. PO5 – Group Activity, PO6 – Leadership</p> <p>https://www.slideshare.net/HirakParmar1/gst-ppt</p>	K1, K2, K4
CO2	<p>Define basic concepts and terms, under GST. Outline the benefits of GST. Analyse the taxes subsumed under SGST and CGST. Understand the important terms of Service Tax Act 2107. PO2- assignment, PO4 – Question and answer session, PO8- Originality checking</p> <p>https://www.slideshare.net/DakshGoyal3/goods-and-service-tax-86697355</p>	K1, K2, K4
CO3	<p>Able to understand the framework of time, place of supply, input tax credit and reverse charge mechanism. Identify the reason for levy of GST also examine the provisions relating to reverse charge mechanism and composition scheme of levy. Evaluate the flow of return filing under GST. PO4- Group discussion, PO7- G-Meet seminar</p> <p>https://www.slideshare.net/VijayaKumarKavilikat/time-and-value-of-supply-under-gst-law</p>	K1, K2, K3, K4, K5
CO4	<p>Learn the meaning of important terms. Outline the reason for levy and collection of tax. Compare and contrast inter-state supply and intra-state supply. Determine the nature of supply. PO7- preparation of word document</p> <p>https://www.slideshare.net/GSTLawIndia/supply-levy-and-composition-levy-under-gst</p>	K1, K2, K3, K4, K5, K6
CO5	<p>Recall and relate the customer Act 1962, and Customs Tariff Act 1975. Identify the exemption of custom duty. Analyse the customs procedure for import and export. PO5 – G-Meet seminar, PO6- Leadership</p> <p>https://taxguru.in/goods-and-service-tax/ppt-valuation-goods-and-or-services-gst-regime.html</p>	K1, K2, K3, K4, K5
Text books		
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, 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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	-	2	1	1	1	1	1
CO2	3	2	1	1	-	-	1	2	1	1
CO3	3	1	1	1	-	-	2	1	1	1
CO4	3	1	1	-	-	-	2	1	1	1
CO5	3	1	1	-	2	1	1	1	1	1
TOTAL	15	6	5	2	4	2	7	6	5	5
AVERAGE	3	1	1	1	2	1	1	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE: COMPUTER APPLICATION IN BUSINESS										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME7B	Elective 7B (DSE)	5	-	-	-	3	5	25	75	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	

Course Outcomes		K Level
CO1	What is a computer? Explain its history and generations. Outline the components of word document window List out the steps involved in correcting spelling and grammatical mistakes in which icon use to select the header and footer on editing screen document.	K1, K2 K3
CO2	How to create a table to inserting filling and formatting a table on word document Explain the basis steps for mail merge including linking with database . What are the functions involving to create a business document.	K1, K2 K4
CO3	What are the basics of preparing the presentation . How make to use of drawing a image symbol in media which task bar to choose and select the changes of font size in editing the text define Animation explain the slideshow to create a business presentation.	K1, K2 K3,K5
CO4	Give an opinion about spread sheet and its business in bbars have to shortcut icons for frequently done tasks in spread sheet compare and classifying the formatting entering data editing and printing ta worksheet what are the uses of spread sheet in business list out the project involving multiple spread sheet organising charts and graphs application in business.	K1, K2 K4,K5, K6
CO5	Recollect the definition to creating business spread sheet to use the following steps to setup your book keeping system in excel discuss the payroll statements in business spread sheet summarizing to show graphical representation of data collection to utilize the frequency of distribution and its statistical parameters how to solve the data entry in correlation and regression through business spread sheet.	K1,K2 K3,K6
Text books		
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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	1	1	1	2	1	1	1
CO2	3	1	-	1	-	-	2	-	-	1
CO3	2	1	-	-	-	-	1	1	1	1
CO4	3	2	2	1	1	-	2	-	1	-
CO5	3	2	1	1	1	-	2	-	1	1
TOTAL	14	8	3	5	3	1	9	2	4	4
AVERAGE	3	2	2	1	1	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE: FINANCIAL SERVICES										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME8A	Elective 8A (DSE)	5	-	-	-	3	5	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.									15
II	Merchant Banking Concept, Nature and Scope of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.									15
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India — Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.									15
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.									15

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.	15
TOTAL		75
Course Outcomes		K Level
CO1	Recall the Indian Financial System and Identify various kinds of financial sectors, Examine the role financial system in the economic development of a country and Interpret a structure of financial institution by Assess to gain knowledge on the legal and regulatory framework SEBI and developing the Stock exchange operating in India.(Given the seminar with interactive question session)Group Activity(PO5) http://www.toppr.com/guides/business-studies/financial-markets/concept-of-financial-market/	K1, K2, K3, K4, K5, K6
CO2	Assess the importance role played by financial services in developing the economic growth of a country What is merchant banking and classify the concepts as to merchant banking by Understanding the role of merchant bankers and its functions and Apply different procedures as to merchant banking activities. Group Seminar & Group Assignment. (PO5) http://kalyan-city.blogspot.com/2011/10/what-is-merchant-banking-meaning.html	K1,K2, K3,K4
CO3	Define Venture capital and Explain the growth of venture capital in India and types of leasing by Understanding role of leasing and borrowing in market its Comparing the different between Financial leasing and operating leasing. Apply the terms used in the lease agreement how a venture capital firm evaluates a borrowing company.(e-quiz)(PO4) http://www.edupristine.com/blog/venture-capital	K1,K2 K3,K4 K5
CO4	What are steps involved in factoring finance, Relate the role of factoring in India, its about the features and functions modes of CRISIL and Utilize the factors that are responsible for the growth and development of credit rating as a financial service. https://youtu.be/_iLh2Pd3KVO (PO7)	K1,K2, K3
CO5	What is Mutual fund, Explain the Concept of mutual fund and Utilize the objective of mutual fund its classify the portfolio and analyse the role of NSDL and CSDL. Seminar & Report writing(PO2) http://youtu.be/bddADsDMWBR4 (PO7)	K1, K2, K3, K4, K5

Text books	
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 Text books 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	2	1	2	1	1	1
CO2	3	1	1	2	2	1	2	1	1	1
CO3	3	1	1	2	-	-	2	1	1	1
CO4	3	1	1	-	-	-	1	1	1	1
CO5	3	2	1	-	-	-	1	2	1	1
TOTAL	15	6	5	6	4	2	8	6	5	5
AVERAGE	3	1	1	2	2	1	2	1	1	1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI										
COURSE: LOGISTICS AND SUPPLY CHAIN MANAGEMENT										
Course Code	Category/ Elective/ SEC	L	T	P	S	Credits	Total Hours	Marks		
								CIA	External	Total
23UCME8B	Elective 8B (DSE)	5	-	-	-	3	5	25	75	100
Learning Objectives										
LO1	To understand the origin and principles of logistics and customer service and logistics management.									
LO2	To know the types of inventory control and distribution channel and resource planning, logistics in 21 st century.									
LO3	To gain insight on the importance and needs of supply chain management.									
LO4	To categorize the role of manager in supply chain and identify the key enablers in supply chain improvement.									
LO5	To analyze the SCOR model, applying techniques of strategies for conflict resolution.									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.								15	
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.								15	
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.								15	
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.								15	

V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	TOTAL	75
Course Outcomes		K Level
CO1	Define the origin of logistic management and explain the types of logistics, to understand the importance of logistics management and survey the customers service and distribution inventory (PO2 – Interactive session, assignment), (PO4 – Question and answer session, group discussion).	K1,K2 K3,K4 K5
CO2	Able to explain the concept of transportation management and distribution channel, organize the distribution of resource planning and estimate about logistics in 21 st century (PO2 – Interactive session, assignment), (PO4 – Question and answer session, group discussion), (PO7 – G-meet, PPT).	K1,K2 K3,K4 K5
CO3	What is supply chain management; determine the nature and concept of supply chain. Relate the needs and participants in supply chain and evaluate the global applications. (PO4 – Question and answer session, group discussion), (PO5 – Group activity, seminar), (PO7 – G-meet, PPT).	K1,K2 K3,K4 K5
CO4	Categorize the role of a manager in supply chain, learn supply chain performance, drivers and classify the difference between enablers and interpreting the various levels of supply chain management. (PO5 – Group activity, seminar), (PO6 – Interactive session, group activity), (PO7 – G-meet, PPT), (PO8 – Attendance).	K1,K2 K3,K4 K5,K6
CO5	Initiate to learn SCOR model and evaluate 3 PLs. Acquire knowledge and supply chain relationships and applying the techniques of strategies for conflict resolution. (PO2 – Interactive session, assignment), (PO4 – Question and answer session, group discussion), (PO5 – Group activity, seminar), (PO7 – G-meet, PPT), (PO9 – Web site – https://www.cascade.app/blog/best-supply-chain-strategies)	K1,K2 K3,K4 K5
Text books		
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.	
3	D.K. Agrawal: Text books of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
Reference Books		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.	
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.	

4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	1	-	2	2	1	1
CO2	3	2	1	2	1	-	2	1	1	1
CO3	3	2	2	2	1	-	2	1	1	1
CO4	3	2	1	1	2	1	2	2	1	1
CO5	3	1	1	1	2	-	2	1	1	1
TOTAL	15	9	6	8	7	1	10	7	5	5
AVERAGE	3	1.8	1.2	1.6	1.4	0.2	2	1.4	1	1

3 – Strong, 2- Medium, 1- Low