

**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS  
COLLEGE FOR WOMEN (Autonomous)**

Thanjavur - 613 007, Tamil Nadu, India.

*Affiliated to Bharathidasan University*

Re-Accredited by NAAC with 'B' Grade



**CBCS & OBE**

**Scheme of Instruction and Syllabus for**

**B.Com**

**(I to VI Semester)**

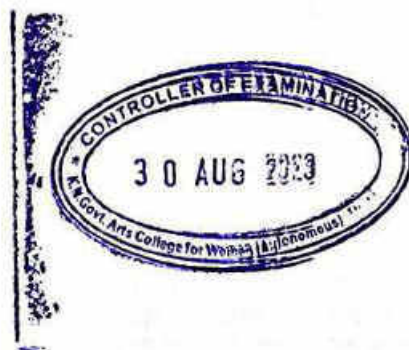
Effective from 2023 - 2024 onwards

**PG & RESEARCH DEPARTMENT OF COMMERCE**



## Contents

- i. PO and PSO Description
- ii. UG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
  - 1) *Course Lesson Box*
  - 2) *Course Objectives*
  - 3) *Units*
  - 4) *Learning Outcome*
  - 5) *Reference and Text Books*
  - 6) *Web Sources*
  - 7) *PO & PSO Mapping tables*



## PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.Com General
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to</p>





	<p>completion.</p> <p><b>PO 12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
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<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours**

**First Year – Semester-I**

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

**Semester-II**

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

**Second Year – Semester-III**

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

**Semester-IV**

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





**Third Year  
Semester-V**

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

**Semester-VI**

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

**Consolidated Semester wise and Component wise Credit distribution**

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

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



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





**Highlights of the Revamped Curriculum:**

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



**Value additions in the Revamped Curriculum:**

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





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

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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**KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE (W) AUTONOMOUS,  
THANJAVUR – 613 007**

**POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE**

**B.COM Course Structure under CBCS**

(For the candidates admitted from the academic year 2023-2024 onwards)

Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	LC1	23K1T1	Language - Tamil	6	3	3	25	75	100
	II	ELC1	23K1E1	English	6	3	3	25	75	100
	III	CC1	23K1CO01	Financial Accounting - I	5	5	3	25	75	100
	III	CC2	23K1CO02	Principles of Management	5	5	3	25	75	100
	III	EC1	23K1COECCO1:1	Business Economics	4	3	3	25	75	100
			23K1COECCO1:2	Business Communication						
			23K1COECCO1:3	Indian Economic Development						
	IV	SEC1	23K1COSEC1	Communication Skills	2	2	3	25	75	100
FC		23K1COFC	Fundamentals of Commerce	2	2	3	25	75	100	
<b>Total</b>					<b>30</b>	<b>23</b>	-	-	-	<b>700</b>
II	I	LC2	23K2T2	Language - Tamil	6	3	3	25	75	100
	II	ELC2	23K2E2	English	6	3	3	25	75	100
	III	CC3	23K2CO03	Financial Accounting - II	5	5	3	25	75	100
	III	CC4	23K2CO04	Business Law	5	5	3	25	75	100
	III	EC2	23K2COECCO2:1	Business Environment	4	3	3	25	75	100
			23K2COECCO2:2	Insurance and Risk Management						
			23K2COECCO2:3	International Trade						
	IV	SEC2	23K2COSEC2	Advanced Accounting Techniques	2	2	3	25	75	100
SEC3		23K2COSEC3	Statutory Compliance in Taxation	2	2	3	25	75	100	
<b>Total</b>					<b>30</b>	<b>23</b>	-	-	-	<b>700</b>
II	I	LC3	23K3T3	Language - Tamil	6	3	3	25	75	100
	II	ELC3	23K3E3	English	6	3	3	25	75	100
	III	CC5	23K3CO05	Corporate Accounting - I	5	5	3	25	75	100
	III	CC6	23K3CO06	Company Law	5	5	3	25	75	100





III	EC3	23K3COECCO3:1	E-Commerce	4	3	3	25	75	100
		23K3COECCO3:2	Business Legislation						
		23K3COECCO3:3	Business Mathematics and Statistics						
IV	SEC4	23K3COSEC4	Stock Market Operations	1	1	3	25	75	100
	SEC5	23K3COSEC5	Regulations of Insurance Business	2	2	3	25	75	100
			Environmental Studies	1	-	-	-	-	-
ECC1	23K3COECC1:1	Event Management	-	3	3	-	-	-	100
	23K3COECC1:2	MOOC (Value Added)*							
ECC2	23K3COECC2	Digital Marketing (Add On)*	-	4	-	-	-	-	
<b>Total</b>				<b>30</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
I	LC4	23K4T4	Language - Tamil	6	3	3	25	75	100
II	ELC4	23K4E4	English	6	3	3	25	75	100
III	CC7	23K4CO07	Corporate Accounting – II	5	5	3	25	75	100
III	CC8	23K4CO08	Principles of Marketing	5	5	3	25	75	100
III	EC4	23K4COECCO4:1	Financial Services	3	3	3	25	75	100
		23K4COECCO4:2	Consumerism & Consumer Protection						
		23K4COECCO4:3	Operation Research						
IV	SEC6	23K4COSEC6	Sales Management	2	2	3	25	75	100
IV	SEC7	23K4COSEC7	Women Entrepreneurship	2	2	3	25	75	100
	EVS	23K4EVS	Environmental Studies	1	2	3	25	75	100
ECC3	23K4COECC3:1	Training and Development	-	3	3	-	-	-	100
	23K4COECC3:2	MOOC (Value added)*							
<b>Total</b>				<b>30</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>
III	CC9	23K5CO09	Cost Accounting – I	5	4	3	25	75	100
III	CC10	23K5CO10	Banking Law & Practice	5	4	3	25	75	100
III	CC11	23K5CO11	Income Tax Law & Practice - I	5	4	3	25	75	100
III	CC12	23K5CO12PW	Project Viva – Voce Auditing & Corporate Governance	5	4	3	-	10 0	100
III	EC5	23K5COECCO5:1	Financial Management	4	3	3	25	75	100
		23K5COECCO5:2	Indirect Taxation						
III	EC6	23K5COECCO6:1	Human Resource Management	4	3	3	25	75	100
		23K5COECCO6:2	Office Management & Secretarial Practice						



IV	VE	23K5VE	Value Education	2	2	3	25	75	100
		23K5I	Summer Internship/Industrial Training	-	2	-	-	-	-
<b>Total</b>				<b>30</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
III	CC13	23K6CO13	Cost Accounting – II	6	4	3	25	75	100
III	CC14	23K6CO14	Management Accounting	6	4	3	25	75	100
III	CC15	23K6CO15	Income Tax Law & Practice - II	6	4	3	25	75	100
III	EC7	23K6COECCO7:1	Entrepreneurial Development	5	3	3	25	75	100
		23K6COECCO7:2	Computer Application in Business						
III	EC8	23K6COECCO8:1	Logistics and Supply Chain Management	5	3	3	25	75	100
		23K6COECCO8:2	Spread Sheet for Business						
	SEC8	23K6COSEC8	General Awareness for Competitive Examination	2	2	3	25	75	100
V	Extn. Act.	23K6EA	Extension Activities	-	1	-	-	-	-
<b>Total</b>				<b>30</b>	<b>21</b>				<b>600</b>
<b>Grand Total</b>				<b>180</b>	<b>140</b>				<b>4200</b>

Additional Credit Paper (Self Study/MOOC/Add on)

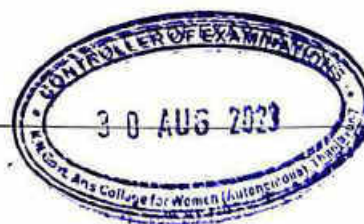
P. M. J. Singh  
24/8/23  
HOD OF COMMERCE





**FIRST YEAR – SEMESTER – I****CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1CO01	5				5	5	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books – Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> 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	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> 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	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sub-lease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								75	
<b>THEORY 20% &amp; PROBLEM 80%</b>									



<b>Course Outcomes</b>	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>







**FIRST YEAR – SEMESTER – I****CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1CO02	5				5	5	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning - Definition – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definition – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definition - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15





V	<b>Directing</b> Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
<b>Total</b>		75
<b>Course Outcomes</b>		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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	Griffin, 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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

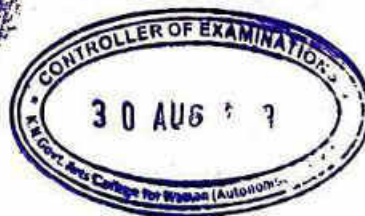


**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

P. M. P. *[Signature]*  
HOD OF COMMERCE 24/08/23





**FIRST YEAR – SEMESTER – I****ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23KICOECCO1:1	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									

Unit	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: Theory, Inflation, Depression, Recession, Recovery, inflation and Deflation,	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumers Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producers equilibrium	12



V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ</a>	
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>	





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

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

3 – Strong, 2- Medium, 1- Low

*P. M. J. Singh*  
HOD OF COMMERCE 15/08/23



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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1COECCO1:2	4				3	4	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> 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	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	<b>Banking &amp; Insurance Correspondence</b> 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	<b>Secretarial Correspondence</b> 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	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
<b>TOTAL</b>								<b>60</b>	





<b>Course Outcomes</b>	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>



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

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

3 – Strong, 2- Medium, 1- Low

*P. M. P. Pharisip*  
24/08/23  
HOD OF COMMERCE





**FIRST YEAR – SEMESTER - I****ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1COECCO1:3	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
<b>TOTAL</b>									<b>60</b>



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





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

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

**3 – Strong, 2- Medium, 1- Low**

*P. M. J. D. S. P.*  
H.O.D. OF COMMERCE/23



**FIRST YEAR – SEMESTER - I****SEC 1 - COMMUNICATION SKILLS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1COSEC1					2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To understand and apply communication theory								
LO2	To critically think about communication processes and messages								
LO3	To enable a strong sense of identity								
LO4	To interact skilfully and ethically								
LO5	To develop and deliver professional presentations								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
UNIT	Details								No. of Hours
I	Listening skills – methods of enhancing listening – different kinds of listening – barriers to effective listening.								6
II	Speaking skills – sounds in English – benefits of speaking – self-development through speaking skills.								6
III	Reading skills – definition – kinds – critical reading – reading methods – reading speed – active reading.								6
IV	Writing skills – purpose – importance of style – Essay - Assignments								6
V	Presentation skills – A check list for presentation – verbal communication – non-verbal communication								6
<b>TOTAL</b>								<b>30</b>	
<b>Course Outcomes</b>									
CO1	Explain the communication skills								
CO2	Understood the elements of the communication model								
CO3	Demonstrate an understanding of conversations skills								
CO4	Outline the effective participation in small group interactions								
CO5	Prepared to deliver a speech								

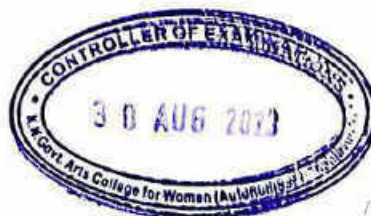






**FIRST YEAR – SEMESTER - I****FC - FUNDAMENTALS OF COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K1COFC					2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To identify the various forms of organisation.								
LO2	To gain knowledge about Joint stock company and Co-operative society.								
LO3	To be acquainted with functions of commercial bank.								
LO4	To understand the importance and barriers of communication.								
LO5	To familiarise the functions and principles of management.								
<b>UNIT</b>									
UNIT	Details								No. of Hours
I	<b>FORMS OF BUSINESS ORGANIZATION - I</b> Sole Trader – Partnership – Features - Advantages - Disadvantages.								6
II	<b>FORMS OF BUSINESS ORGANIZATION - II</b> Joint Stock Company - Co- operative society - Features – Advantages - Disadvantages.								6
III	<b>BANKING</b> Meaning - Definition - Functions of RBI - Functions of Commercial Banks – types of Deposits – ATM - Internet Banking.								6
IV	<b>BUSINESS COMMUNICATIONS</b> Meaning – Importance – Barriers - Layout of Business Letter.								6
V	<b>MANAGEMENT</b> Meaning – Functions – Principles - Levels.								6
	<b>TOTAL</b>								30





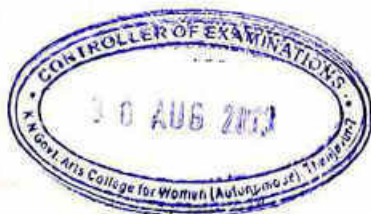
Course Outcomes	
CO1	Understood the various forms of organisation.
CO2	Identified the concept of Joint stock company and Co-operative society.
CO3	Explains the functions of Commercial bank.
CO4	Demonstrate the importance and barriers of communication.
CO5	Described the functions and principles of management.

Reference Books	
1	Dinkar Pagare, "Business Organization and Management", Sultan Chand & Sons, New Delhi.
2	Gorden & Natarajan, "Banking", Himalaya Publishing House, New Delhi.
3	R.S.N.Pillai & Bhagavathi, "Business Communication", S.Chand, New Delhi

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

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

3 – Strong, 2- Medium, 1- Low



P.M. [Signature]  
24/08/23  
HOD OF COMMERCE

**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC3 - FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2CO03	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							15	
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							15	
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15	





V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India - Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mesharma1/accounting-for-depreciation-1">https://www.slideshare.net/mesharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	



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

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

3 – Strong, 2- Medium, 1- Low

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**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC4 - BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2CO04	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> 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	<b>Performance of Contract</b> 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	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	<b>Bailment and Pledge</b> 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 Pawnee and Pawner.							15	
V	<b>Sale of Goods Act 1930:</b> 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	
<b>TOTAL</b>							75		



Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & 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 Saravanavel, 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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

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

3 – Strong, 2- Medium, 1- Low

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**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC2:1 - BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2COECCO2:1	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nexus between environment and business.								
<b>LO2</b>	To know the Political Environment in which the businesses operate.								
<b>LO3</b>	To gain an insight into Social and Cultural Environment.								
<b>LO4</b>	To familiarize the concepts of an Economic Environment.								
<b>LO5</b>	To learn the trends in Global Environment / Technological Environment								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>An Introduction</b> 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	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	<b>Social and Cultural Environment</b> 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	<b>Economic Environment</b> 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	<b>Technological Environment</b> 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
<b>TOTAL</b>								<b>60</b>	







**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC2:2 - INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2COECCO2:2	4				3	4	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Insurance</b> 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	<b>Life Insurance</b> 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	<b>General Insurance</b> 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	<b>Risk Management</b> 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	<b>IRDA Act 1999</b> 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
<b>TOTAL</b>									<b>60</b>



Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
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), John Wiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Goltatia publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>

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

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

3 – Strong, 2- Medium, 1- Low

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**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC2:3 - INTERNATIONAL TRADE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2COECCO2:3	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students familiarise with the basics of International Trade.								
<b>LO2</b>	To know the various theories of international trade.								
<b>LO3</b>	To impart knowledge about balance of trades and exchange rates.								
<b>LO4</b>	To gain knowledge about international institutions.								
<b>LO5</b>	To gain insights on World Trade Organisation								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	<b>Theories of International trade</b> Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher – Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	<b>Balance of Payments</b> Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	<b>International Economic Institutions</b> International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	<b>World Trade Organisation</b> World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
<b>TOTAL</b>								<b>60</b>	





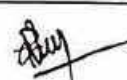


**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC2 - ADVANCED ACCOUNTING TECHNIQUES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2COSEC2	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To impart knowledge on pay roll accounting.								
LO2	To inculcate knowledge about the Stores accounting.								
LO3	To enable the students to learn about the sales accounting.								
LO4	To evaluate the cash management.								
LO5	To gain the knowledge on asset accounting.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Pay Roll Accounting</b> Concept of Roll Accounting – Process of Pay Roll Accounting – Statutory Deductions – Accounting of Bonus and Gratuity - Wages and Direct Expenses.								6
II	<b>Stores Accounting</b> Introduction – Pricing of Materials - Purchase - Issue - Returns – Issue of Materials - Disposals.								6
III	<b>Sales Accounting – I</b> Meaning of Sales – Definition of Sales – Principles of Sales – Transactions not treated as Sales – Recognition of Revenue Items in the Income Statement – Account for Cash and Credit Sales – Compute and Interpret Sales Returns, Allowances - Sales Discounts - Bank Credit Card Sales.								6
IV	<b>Sales Accounting – II</b> Cash management - Importance – Estimate and Interpret Uncollectible Accounts Receivable Balances – Assess the Level of Accounts Receivable – Develop and Explain Internal Control Procedures								6
V	<b>Asset Accounting</b> Introduction – Current Asset Accounting – Fixed Asset Accounting – Project Accounting.								6
<b>TOTAL</b>								<b>30</b>	
<b>Course Outcomes</b>									
CO1	Develop an understanding on the role of pay roll accounting.								
CO2	Apply the stores accounting in an organisation.								
CO3	Understand the concept of sales accounting.								
CO4	Use the different sales accounting principles								
CO5	Analyse and evaluate the different asset accounting.								

(Theory only) 





**FIRST YEAR – SEMESTER – II**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC3 - STATUTORY COMPLIANCE IN TAXATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K2COSEC3	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the concept of taxation.								
LO2	To impart knowledge about basic procedures and records								
LO3	To get acquainted with Cenvat credit.								
LO4	To develop ability to analyse the Job work and small scale Industries under Excise.								
LO5	To acquire knowledge about customs.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Concept of Taxation</b> Concept of Excise duties - Law relating to Excise Duties Goods Manufactured & Manufacturer - Classification of Goods - Valuation under Central Excise.								6
II	<b>Basic Procedures and Records</b> Registration Storage & Accounting – Invoice Excise Duty Payment - Periodic Returns - Export Procedures - Export under Bond and Export under Rebate - Bringing goods in Factory for repairs.								6
III	<b>Cenvat Credit</b> Back ground of Cenvat - Cenvat of Input / Input Service and Capital Goods - Availment & Utilization of Cenvat Credit, Exempted Goods/ Services and obligation - Removal of inputs / Capital Goods - Records of Cenvat - Accounting of Cenvat.								6
IV	<b>Job Work &amp; Small Scale Industries Under Excise</b> Excise Liability of Job worker - Exemptions to Job workers - Valuation in case of Job worker - Small Scale Industries and Excise Concessions availability - Exercise Options and Impact of Option - Clubbing of Turn - over of different factories - Calculation of turnover - Items in eligible for SSI - Periodic Return to be Submitted and records to be maintained by SSI -Excise Duty Payment and Miscellaneous Provisions.								6
V	<b>Customs</b> Introduction - Scope of Customs Laws - Types of Customs Duties - Valuation Under Customs - Customs Procedure Import Procedure - Export Procedures – Baggage - Import & Export through Courier and Post - Exemptions / Refunds.								6
<b>TOTAL</b>								<b>30</b>	



Course Outcomes	
CO1	Understand the concept of taxation.
CO2	Know the basic procedure and record the accounting.
CO3	Prepare the accounting of Cenvat.
CO4	Understand the Job Work & Small Scale Industries Under Excise.
CO5	Analyse the customs and duties.
Reference Books	
1	V.K.Singhania : Direct Taxes Law & Practices, Taxmann.
2	V.K.Singhania : Direct Tax Planning and Management, Taxmann.
3	V.S.Datey : Indirect taxes Law & Practices, Taxmann.
4	V.S.Datey : Central Sale Tax & VAT, Centax Publication.
5	Ahuja & Gupta : Systematic Approach to Income Tax and Central Sales Tax, Sultan Chand, New Delhi.

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. Singh  
20/09/23  
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**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC5 - CORPORATE ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3CO05	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents							No. of Hours	
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.							15	
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.							15	
III	<b>Final Accounts</b> 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	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.							15	



V	<b>Indian Accounting Standards</b> 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 7 Cash Flow Statement, Ind AS 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
<b>TOTAL</b>		75
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol. - I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol. - I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Vol. - I, S. Chand, New Delhi.	
5	M. C. Shukla, Advanced accounting Vol. - I, S. Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D. S. Rawat & Nozer Shroff, Students Guide To Accounting Standards , Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajeshkumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>	
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>	
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>	





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

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

3 – Strong, 2- Medium, 1- Low

P. M. J. Raju  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC6- COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3CO06	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013.								
<b>LO2</b>	To have an understanding on the formation of a company.								
<b>LO3</b>	To understand the requisites of meeting and resolution.								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors.								
<b>LO5</b>	To familiarize with the various modes of winding up.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> 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	<b>Formation of Company</b> 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	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15





V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
<b>TOTAL</b>		75
<b>Course Outcomes</b>		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
<b>Textbooks</b>		
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 .	
<b>Reference Books</b>		
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai.	
2	M. R. Sreenivasan, Business Laws, Margham Publications, Chennai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, Bhopal.	
4	S. D. Geet, Business Law Nirali Prakashan Publication, Pune.	
5	Preethi Agarwal, Business Law, CA foundation study material.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	

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

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

3 – Strong, 2- Medium, 1- Low

P. M. J. [Signature]  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC3:1 - E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COECCO3:1	3				3	4	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to E-Commerce</b> 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	<b>E-Commerce Business Models &amp; Consumer Oriented E-Commerce</b> 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	<b>E-Commerce Marketing Concepts</b> 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	<b>Electronic Data Interchange &amp; Security</b> 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	<b>Ethics in E-Commerce</b> 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
<b>CO</b>	<b>Course Outcomes</b>	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
<b>Textbooks</b>		
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	
<b>Reference Books</b>		
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	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>	
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>	
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>	

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. *[Signature]*  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC3:2 - BUSINESS LEGISLATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COECCO3:2	3				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the Factories Act, 1948								
<b>LO2</b>	To provide insights on the Foreign Exchange Management Act, 1999								
<b>LO3</b>	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
<b>LO4</b>	To enable the students to learn about the Competition Act 2002								
<b>LO5</b>	To familiarise the students about the existence of Intellectual Property Rights								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Factories Act 1948</b> 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.								12
II	<b>Foreign Exchange Management Act, 1999</b> Introduction - Board Structure of FEMA - Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties - Procedure for Compliance.								12
III	<b>Prevention of Money Laundering Act, 2002</b> 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.								12
IV	<b>Competition Act, 2002</b> Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position - Competition Commission of India - Establishment, Administration & Duties Powers - Competition Advocacy - Adjudication Authorities - Penalties & Prosecution.								12
V	<b>Intellectual Property Rights</b> 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.								12
<b>TOTAL</b>								<b>60</b>	





Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948.
CO2	Analyse the role of Foreign Exchange Management Act, 1999.
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002.
CO4	Evaluate the importance of Competition Act, 2002.
CO5	Gain knowledge on Intellectual Property Rights.
Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, MC Graw 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.
4	C.L. Bansal. Business law, Taxmann, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf">https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf</a>
2	<a href="https://legislative.gov.in/sites/default/files/A1999-42_0.pdf">https://legislative.gov.in/sites/default/files/A1999-42_0.pdf</a>
3	<a href="https://stfrancislaw.com/blog/intellectual-property-rights/">https://stfrancislaw.com/blog/intellectual-property-rights/</a>

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

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

3 – Strong, 2- Medium, 1- Low

P. M. J. Singh  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC3:3 - BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COECCO3:3	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.							12	
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.							12	
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.							12	
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation Spearman's Rank Correlation – Regression Lines and Coefficients.							12	
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.							12	
<b>TOTAL</b>							<b>60</b>		
<b>Course Outcomes</b>									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								





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

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

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

3 – Strong, 2- Medium, 1- Low

P. M. J. Singh  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC4 - STOCK MARKET OPERATIONS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COSEC4	1				1	1	25	75	100
<b>Learning Objectives</b>									
LO1	To enrich knowledge on regulations and functions of the stock market and know different types of exchanges operating in India.								
LO2	To examine the different types of products available in stock exchange for trading								
LO3	To evaluate the listing and delisting procedures prevailing the stock exchange in India								
LO4	To familiarize the formalities needed to opening Demat account and necessity in creating Demat account for trading securities in stock market.								
LO5	To assess the trading process prevailing in the different stock market in India								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Stock Exchange</b> Meaning, Nature, Functions of Secondary Market – organization and Regulatory framework for stock exchanges in India–SEBI-functions and measures for the secondary market – Overview of BSE and NSE and Over the Counter Exchange of India								3
II	<b>Overview of Products in Stock Exchange</b> Equity and SME Market- Fixed Income and Debt Market-Derivative Market: Equity Derivative- Currency Derivative – Commodity Derivative -Interest Rate Derivate								3
III	<b>Listing</b> Meaning –Listing requirements, procedure- Merits and Demerits – Listing of the rights issue, bonus issue, further issue–Delisting – Voluntary De-listing of Companies – Compulsory De-listing of Companies.								3
IV	<b>Demat Account</b> Features –Documents required- Uses- Nomination-Closure and Shifting of Demat Account – Demat Settlement - Demat Issues.								3
V	<b>Trading System</b> Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Pay-out –Bad Delivery– Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books.								3
<b>TOTAL</b>								<b>15</b>	







**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC5 - REGULATIONS OF INSURANCE BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COSEC5					2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To outline the role of IRDA and registration, renewal, and suspension of an insurance company.								
LO2	To list insurer's sectors and classify the working of ULIP and referral company.								
LO3	To construct an insurance cycle, understand the complaint and customer protection.								
LO4	To compose reserves and assess the reserving procedure and strategies.								
LO5	To discuss insurance law clause, international trade provision, and compile insurance accounting.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Mission And Composition Of IRDA</b> Duties and Powers and Functions of IRD – Licensing functions of IRDA - Code of conduct, Qualifications, Functions, Validity, and Renewal of license applicable to Brokers, Agents and Corporate Agents – Regulations for Third Party Administrative(TPA) – Procedure for obtaining a License – Revocation and Cancellation – Code of conduct and Maintaining confidentiality by TPA – Procedure for registration of Insurance companies – General and Capital Requirements – Renewal and Suspension of registration – Cancellation and Revival of registration.								3
II	<b>Insurance Sectors and Regulations</b> Obligation of insurers for rural and social sector – Classification of rural sectors – Obligations for Rural and Social sector – Micro insurance – Concept and Origin – Conditions for micro Insurance agents - Regulation and Working of ULIPs – Know Your Customer Process(KYC) - Product and Customer profile – Manner and Method of receipt of premium – Approval and Restriction on business of referral company – Obligations of referral and insurer's – IRDA regulations on advertisements – Statutory warnings.								3
III	<b>Policy Holders Interest and Protection</b> Stages of insurance policy - Pre and Post-stage of insurance cycle – Free look period – Objective – Matters to be stated in life and general insurance policy – Grievance redressal - Complaint handling – Policyholders servicing procedures – Claim procedures for life and general insurance policies – Format key feature of documents - Dispute resolution mechanism – Consumer Protection Act – Ombudsman.								3





IV	<b>Reserves and Investment Strategies</b> Financial regulatory aspects of Solvency margin and Investments - Reserves maintained by insurance companies - Management of reserves – Stakeholders – Types of technical reserves – Reserving process followed by insurance companies - Premium investment strategies – Indian regulations.	3
V	<b>Law Clause and Provisions</b> Prohibition of rebates – Repudiation clause – Recommendations of law clause -Provisions of sec 64 VB – Exemptions to sec 64 VB – Provisions for nomination of policies - International trends in insurance regulation – Purpose and Area focus of regulations – Insurance accounting.	3
<b>TOTAL</b>		<b>15</b>
<b>Course Outcomes</b>		
CO1	Recall the role of IRDA and understand the concept of registration, renewal, and cancellation procedure of an insurance company	
CO2	Describe the sectors in insurers and working of ULIP and referral company Approval and Restriction	
CO3	Develop the knowledge of insurance documentation to claim procedures and know the Consumer Protection Act.	
CO4	Classify the reserves and assess the reserving procedure and strategies procedure followed by the Insurance company	
CO5	Compare and evaluate the law clause in the Insurance company and construct the insurance accounting.	
<b>Textbooks</b>		
1	IC-14., Regulations of Insurance Business, Mumbai, Insurance Institute of India.	
<b>Reference Books</b>		
1	M.N Mishra., <i>Insurance Principles and Practice</i> , New Delhi, S. Chand & Company, 2013.	
2	A. Moorthy., <i>Elements of Insurance</i> , Chennai, Margham Publications, 2001.	
3	Periyasamy., <i>Risk and Insurance Management</i> , Chennai, Vijay Nicole imprints, 2013.	
4	M.N Mishra., <i>Insurance Principles and Practice</i> , New Delhi, S. Chand & Company, 2013.	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	1	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3
<b>TOTAL</b>	<b>15</b>	<b>14</b>	<b>13</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>2.8</b>	<b>2.6</b>	<b>3</b>	<b>2.8</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

P. M. J. Phulp  
HOD OF COMMERCE 20/09/23



**SECOND YEAR – SEMESTER – III**

(For the candidates admitted from the academic year 2023-2024 onwards)

**ECC1:1 - EVENT MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3COECC1:1	2				3				100
<b>Learning Objectives</b>									
LO1	To describe the concepts of event management and the steps to organize a successful event								
LO2	To explain the planning and organizing an event management and to describe the communication strategies								
LO3	To understand different types of meeting planners, MICE and other support services								
LO4	To analyze the event marketing process, SWOT analysis and the marketing mix for events								
LO5	To identify and utilize the tools available to event managers to assist in the event planning process								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning – Objectives – Nature - Scope - Importance – Event Manager – Definitions – Classification of Events – Size – Types – Steps to Successful Event – Time Management.								
II	<b>Planning &amp; Organisation</b> Event Planning - Planning Tools - Organisation – Organisation Charts - Process of Risk Management - Implementing Emergency Procedures - Leadership – Participant Management - Communication Strategies – Teams – Group Development.								
III	<b>Infrastructure</b> Site & Infrastructure Management – MICE - Meetings – Incentive - Conference – Exhibitions - Planning – Infrastructure - Venue – Transports - Accommodation - Other Support Services - Components – Characteristics – Types of Meeting Planner.								
IV	<b>Marketing</b> Event Marketing - Process – Marketing Equipments – Tools – Market Research – SWOT Analysis – Marketing Mix - Product - Price – Place – Public Relations - Positioning - Event Co-ordination - Event Presentation – Event Evaluation – Methods.								
V	<b>Industry Fair</b> Travel Industry Fair – Importance – Benefits - Confederation of Indian Industry (CII) - Functions - PATA India – Trade Fairs - IITM – Visitors Profile.								
<b>TOTAL</b>									





Course Outcomes	
CO1	Understand the concepts, roles & responsibilities of Event Management
CO2	Describe the importance of planning and organizing the events and communication strategies
CO3	Examine the competencies to manage time, infrastructure of an event
CO4	Explain the process of event marketing, marketing mix and presentation of events.
CO5	Analyze and evaluate the feedback and review the success of events.
Textbooks	
1	Razaq Raj, Paul Walters, &Tahir Rashid, <i>Event management, an integrated &amp; practical approach</i> , Sage Publications, New Delhi.
Reference Books	
1	Sitaramsingh, <i>Event Management</i> , New Delhi, APH Publishing Corporation.
2	Antony Shone, Bryn Parry, <i>Successful Event Management</i> , Paperback – Import, 14 May 2010.
3	Ashutosh Chaturvedi, <i>Event management, a professional approach</i> , New Delhi, Global India.

P. M. P. J. Singh  
20/09/23  
HOD OF COMMERCE







**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC7 - CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4CO07	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the types of Amalgamation, Internal and external Reconstruction.								
LO2	To know Final statements of banking companies.								
LO3	To understand the accounting treatment of Insurance company accounts.								
LO4	To understand the procedure for preparation of consolidated Balance sheet.								
LO5	To have an insight on modes of winding up of a company.								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction: Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction.								15
II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.								15
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company - Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter - Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.								15
<b>TOTAL</b>								75	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									



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

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

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

3 – Strong, 2- Medium, 1- Low

P. M. J. Raju  
HOD OF COMMERCE 20/09/23





**SECOND YEAR- SEMESTER- IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC8 – PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4CO08	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> 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	<b>Market Segmentation</b> 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	<b>Product &amp; Price</b> Marketing Mix – an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle – Pricing – Policies – Objectives –Factors Influencing Pricing – Kinds of Pricing.								15
IV	<b>Promotions and Distributions</b> 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	<b>Competitive Analysis and Strategies</b> Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E-Marketing & M-Marketing – E-Tailing–CRM – Market Research – MIS and Marketing Regulation.								15
<b>TOTAL</b>								75	







**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC4:1 - FINANCIAL SERVICES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COECCO4:1	4				3	3	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Introduction to Financial System</b> 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.							9	
II	<b>Introduction to Financial Services</b> Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.							9	
III	<b>Venture Capital and Leasing</b> Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.							9	
IV	<b>Credit Rating</b> 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.							9	
V	<b>Mutual Funds</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – Demat Services- Need and Operations- Role of NSDL and CSDL.							9	
<b>TOTAL</b>								45	



Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy. S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html">https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html</a>
2	<a href="https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/">https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/</a>
3	<a href="https://scripbox.com/mf/what-is-mutual-fund/">https://scripbox.com/mf/what-is-mutual-fund/</a>

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

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

3 – Strong, 2- Medium, 1- Low

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HOD OF COMMERCE 20/09/23





**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC4:2 - CONSUMERISM & CONSUMER PROTECTION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COECCO4:2	3				3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nature of consumers and consumerism								
<b>LO2</b>	To know how consumers are exploited								
<b>LO3</b>	To be familiar with consumer rights and duties								
<b>LO4</b>	To learn about Consumer Protection Act								
<b>LO5</b>	To gain insights into consumerism in India.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents						No. of Hours		
I	<b>Consumerism</b> Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism – Need and Importance.						9		
II	<b>Consumer Exploitation</b> Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.						9		
III	<b>Consumer Rights and Duties</b> Consumer Rights – John F Kennedy's Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.						9		
IV	<b>Consumerism in India</b> Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.						9		
V	<b>Consumer Protection Act 2019</b> Consumer Protection Council – Central, State, Districts Consumer Protection Councils - Consumer Dispute Redressal Mechanism.						9		
<b>TOTAL</b>							45		
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall aspects in consumerism								
<b>CO2</b>	Identify the reasons for consumer exploitation								
<b>CO3</b>	Discover the rights and duties of a consumer								
<b>CO4</b>	Create an environment which protects the consumers in India								
<b>CO5</b>	Critically appraise the consumer Protection Act								







**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC4:3 - OPERATION RESEARCH**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COECCO4:3	3				3	3	25	75	100
<b>Learning Objectives</b>									
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 ability to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
<b>Prerequisite: Should have studied Statistics in 1<sup>st</sup> year B.Com.</b>									
UNIT	Contents							No. of Hours	
I	<b>Introduction to Operations research and Linear Programming Problem</b> Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method							9	
II	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem							9	
III	<b>Game Theory and Simulation</b> Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation.							9	
IV	<b>Inventory Management</b> Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP) .							9	
V	<b>Network Analysis</b> Network models - CPM and PERT Determination of Critical Path Method (CPM) - PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.							9	
<b>Total</b>							<b>45</b>		







**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC6 - SALES MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COSEC6					2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the functions and responsibilities of sales manager.								
LO2	To provide knowledge on need for sales force, training and qualities of salesmen.								
LO3	To identify the importance of record keeping and sales bulleting.								
LO4	To analyze budgeting and evaluation of sales promotion tools								
LO5	To describe the distribution policy and its components								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Sales Management</b> Meaning and Scope - Functions of sales management – Sales Policy – Selling Process –Responsibilities of sales manager							6	
II	<b>Aida Formula</b> Need for Sales Force – Recruitment and Selection of Sales Force – Training of Salesman – Qualities of a Good Salesman.							6	
III	<b>Sales Office Functions</b> Interviews – Receiving of orders – Handling mails – Filing – Record keeping –Sales Bulletin							6	
IV	<b>Sales Promotion</b> Dealer & Consumer sales promotion tools – Sales Planning – Budgeting & Evaluation.							6	
V	<b>Distribution Functions</b> Distribution policy – Components of physical distribution.							6	
<b>TOTAL</b>							<b>30</b>		
<b>Course Outcomes</b>									
CO1	Understand the concepts related to sales management								
CO2	Describe the AIDA formula.								
CO3	Enumerate the significance of record maintenance								
CO4	Explain the tools for sales promotion, planning and evaluation.								
CO5	Understand the distribution functions and its components.								







**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**SEC7 - WOMEN ENTREPRENEURSHIP**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COSEC7	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To impart knowledge on women entrepreneurship								
LO2	To enable the students to understand the growth of women entrepreneurship								
LO3	To identify the categories of women entrepreneurs								
LO4	To recognize the measures for skill development among women entrepreneurs								
LO5	To analyze the Strategies of Women Entrepreneurship Development								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Women Entrepreneurship</b> Significance of women entrepreneurship - Factors contributing to women Entrepreneurship - Characteristics – Challenges faced by Women Entrepreneurs. Factors Influencing Women Entrepreneurs –Economic- independence- Self-identity - Self-confidence - Self -motivation Achievement of Excellence- Developing risk taking ability- Equal status in society.							6	
II	<b>Growth of Women Entrepreneurship</b> Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services - Relationship between Entrepreneurship and empowerment - Achievements of Woman Entrepreneurs - Role Models of Woman Entrepreneur.							6	
III	<b>Categories of Women Entrepreneurs</b> Women in organized & unorganized sector- Women in traditional & modern industries- Women in urban & rural areas- Women in large scale and small scale industries- Single women and joint venture.							6	
IV	<b>Skill Development</b> Skill Development and Technology Transfer - Technologies for Women - Impact on Women's Development Programs and policy measures at International, National and State Levels.							6	
V	<b>Strategies of Women Entrepreneurship Development</b> EDP –Objectives - Evolution of women entrepreneur development programme - Special Women and EDPs - Micro Enterprises and Self-employment - Opportunities - Trends and Patterns of Women Entrepreneurship.							6	
<b>TOTAL</b>							<b>30</b>		



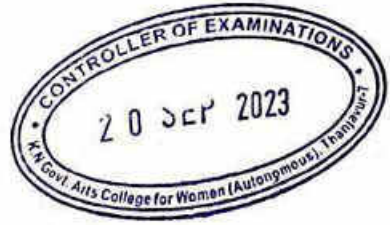
Course Outcomes	
CO1	Understand the importance and significance of women entrepreneurship.
CO2	Gain Knowledge about the growth of women entrepreneurs.
CO3	Describe the categories of women entrepreneurs.
CO4	Analyze the role of technology and development measures for women entrepreneurs.
CO5	Recognize the impact of strategies of women entrepreneurship development
Reference Books	
1	Hisrich, Manimala, Peter, Shepherd, <i>Entrepreneurship</i> , New Delhi, McGraw Hill Education (India) Edition.
2	Narayana Reddy, <i>Entrepreneurship Text and cases</i> , Uttar Pradesh, Cengage Learning India pvt.Ltd.
3	Anilkumar, Verma, Kerela, <i>Women Entrepreneurship in India</i> , Regal publications.
4	Ahmed, Singh, <i>Entrepreneurship Development Issues and Perspective</i> , New Delhi, New Century Publication.

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. Singh  
20/09/23  
HOD OF COMMERCE





21

**SECOND YEAR – SEMESTER – IV**

(For the candidates admitted from the academic year 2023-2024 onwards)

**ECC3:1 - TRAINING AND DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K4COECC3:1					3	-	-	100	
<b>Learning Objectives</b>									
LO1	To define training and relate it to training contexts.								
LO2	To identify and describe designing of a training programme.								
LO3	To evaluate training materials for trainees of different methods.								
LO4	To provide implementation of training and constructive feedback to trainees.								
LO5	To evaluate & relate strategy and marketing technology.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents						No. of Hours		
I	<b>Introduction to Training and Development</b> Meaning of Training – History – Definitions – Characteristics features – Elements – Objectives – Need – Advantages – Consequences of not training – Meaning of Development – Need – Features – Training vs. Development – Role – Training in various sectors – Industry-specific training – Importance of Training – Scenario of training in Indian industries.								
II	<b>Designing a Training Programme</b> Training design and its meaning – Considerations – Elements of a Training design – Factors affecting Training design – Stages in designing a structure – Training Budget – Managing the Budget – Suggestions to save training costs – Designing effective training programme – Various stages – Transfer of Training – Factors influencing transfer of training – Types of transfer of training.								
III	<b>Training Aids, Methods and Techniques</b> Process of Learning through Cognition – Different Cognitive Processes – Choosing the Right Method of Training – Preparation of Training Aids – Recommendation for an Effective Presentation – Types of Training Methods – Consideration for choosing a training programme – Tips for an Effective Training programme – Interactive Methods of Training - Computer-Based Training (CBT) – Online Learning or E-Learning.								







**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC9 - COST ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5CO09	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									



Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr. S. N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw-Hill, New York.
2	Jain S.P. and Narang K. L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V. K. Saxena and C. D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. Phugis  
HOD OF COMMERCE  
20/09/23





**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC10 - BANKING LAW & PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5CO10	5				4	5	25	75	100
<b>Learning Objectives</b>									
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	<b>Introduction to Banking</b> 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	<b>Central Bank and Commercial Bank</b> 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	<b>Banking Practice</b> Types of Accounts CASA – 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 (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15



IV	<b>Negotiable Instruments Act</b> 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 - Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank - Effect of endorsement - Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques - Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker - Statutory protection under section 131- Collecting bankers’ duty – RBI instruction – Paying Banker Vs Collecting Banker - Customer Grievances - Grievance Redressal – Banking Ombudsman.	15
V	<b>Digital Banking</b> 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
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function.	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc.	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai.	







**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC 11 - INCOME TAX LAW & PRACTICE- I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5CO11	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act, 1961.								
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value associated deductions and the calculation of income from House property.								
<b>LO5</b>	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	<b>Introduction to Income Tax</b> 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	<b>Residential Status</b> 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	<b>Income from Salary</b> 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	<b>Income from House Property</b> 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	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									





Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	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, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax, U. K. Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

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

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

3 – Strong, 2- Medium, 1- Low

P. M. Prasad  
20/09/23  
HOD OF COMMERCE



**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC12 - AUDITING & CORPORATE GOVERNANCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5CO12PW	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> 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	<b>Audit Procedures and Documentation</b> 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	<b>Company Auditor</b> 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	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15





V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
CO1	Define auditing and its process.	
CO2	Compare and contrast essence of internal check and internal control.	
CO3	Identify the role of auditors in companies.	
CO4	Define the concept of Corporate Governance.	
CO5	Appraise the implications of Corporate Social Responsibility	
<b>Textbooks</b>		
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	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	
<b>Reference Books</b>		
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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>	
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>	
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>	







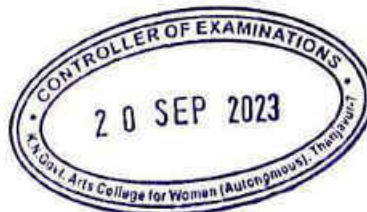
**THIRD YEAR – SEMESTER – V**  
(For the candidates admitted from the academic year 2023-2024 onwards)

**EC5:1 - FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5COECCO5:1	5				3	4	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Introduction</b> 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	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage							12	
III	<b>Investment Decision</b> 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.							12	
IV	<b>Dividend Decision</b> 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	<b>Working Capital Decision</b> 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
<b>TOTAL</b>		60
<b>THEORY 40% &amp; PROBLEMS 60%</b>		
<b>Course Outcomes</b>		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions-">https://efinancemanagement.com/financial-management/types-of-financial-decisions-</a>	
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>	
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>	







**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC5:2 - INDIRECT TAXATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5COECCO5:2	4				3	4	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023							12	
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.							12	
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment							12	





IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
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. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
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.	

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

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

3 – Strong, 2- Medium, 1- Low

P. M. Singhania  
HOD OF COMMERCE 20/09/23



**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC6:1 - HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5COECCO6:1	4				3	4	25	75	100
<b>Learning Objectives</b>									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to HRM</b> 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	<b>RECRUITMENT AND SELECTION</b> 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	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12
IV	<b>INDUSTRIAL RELATIONS</b> 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	<b>EMPLOYEE WELFARE</b> 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
<b>TOTAL</b>								60	





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

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

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

3 – Strong, 2- Medium, 1- Low

P.M. P. J. Angap  
HOD OF COMMERCE 20/09/23



**THIRD YEAR – SEMESTER – V**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC6:2 - OFFICE MANAGEMENT & SECRETARIAL PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K5COECCO6:2	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness — Security—Secrecy.								12
III	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis — Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms - Design, Management and Control								12
IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing— Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making								12





V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
<b>TOTAL</b>		60
<b>Course Outcomes</b>		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>	
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>	
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>	



MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

P. M. J. B. S. P. 20/09/23  
HOD OF COMMERCE





**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC13 - COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6CO13	6				4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
Unit	Contents						No. of Hours		
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.						18		
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.						18		
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.						18		
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing– Hospital Costing–Simple Problems.						18		
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.						18		
<b>TOTAL</b>							90		
<b>THEORY 20% &amp; PROBLEMS 80%</b>									







**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC14 - MANAGEMENT ACCOUNTING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6CO14	6				4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	<b>Ratio Analysis</b> 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	<b>Funds Flow &amp; Cash Flow Analysis</b> 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	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.								18
<b>TOTAL</b>								90	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									







**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**CC15 - INCOME TAX LAW AND PRACTICE - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6CO15	6				4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Financial Accounting in I stSem</b>									
Unit	Contents						No. of Hours		
I	<b>Capital Gains</b> 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	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept						18		
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> 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, 80DDDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.						18		
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)						18		
V	<b>Income Tax Authorities</b> 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		
<b>TOTAL</b>						<b>90</b>			
<b>THEORY 20% &amp; PROBLEMS 80%</b>									



Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, 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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. J. S. P.  
HOD OF COMMERCE 20/09/23





**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC7:1 - ENTREPRENEURIAL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6COECCO7:1	4				3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15
V	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.								15
<b>TOTAL</b>									75







**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC7:2 - COMPUTER APPLICATION IN BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6COECCO7:2	1	2	2		3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.								
<b>LO2</b>	To Understand the basic concepts of a word processing package								
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.								
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.								
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents						No. of Hours		
I	<b>Word Processing</b> 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	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.						15		
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.						15		
IV	<b>Spread sheet and its Business Applications</b> Spread sheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spread sheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.						15		



V	<b>Creating Business Spread sheet</b> Creating Spread sheet 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
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Recall various techniques of working in MS-WORD.	
<b>CO2</b>	Prepare appropriate business document.	
<b>CO3</b>	Create - Presentation for Seminars and Lecture.	
<b>CO4</b>	Understanding various tools used in MS-EXCEL.	
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, and Statistics.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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, Tamil Nadu.	
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.	
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>	
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>	







**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC8:1 - LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6COECCO8:1	5				3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Logistics Management</b> 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	<b>Transportation and Distribution</b> 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 <sup>st</sup> Century.								15
III	<b>Supply Chain Management</b> 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	<b>Supply Chain Drivers</b> 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	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.								15
<b>TOTAL</b>								<b>75</b>	





<b>Course Outcomes</b>	
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
<b>Textbooks</b>	
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: Textbooks 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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>

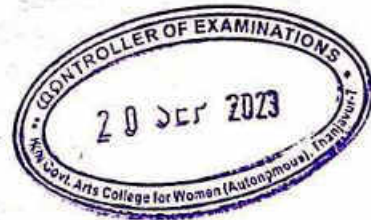


**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

*P. M. P. Singh*  
HOD OF COMMERCE 20/09/23





**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**EC8:2 - SPREAD SHEET FOR BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6COECCO8:2	1	2	2		3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	<b>Introduction</b> Spread sheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.							15	
II	<b>Financial, Logical and Text Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.							15	
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.							15	
IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.							15	
V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.							15	
<b>TOTAL</b>								75	



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

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

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

3 – Strong, 2- Medium, 1- Low

P. M. P. [Signature]  
HOD OF COMMERCE 20/09/23





**THIRD YEAR – SEMESTER – VI**

(For the candidates admitted from the academic year 2023-2024 onwards)

**PROFESSIONAL COMPETENCY SKILL****SEC – 8 GENERAL AWARENESS FOR COMPETITIVE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K6COSEC8	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
UNIT	Details							No. of Hours	
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.							6	
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.							6	
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.							6	
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.							6	



