PERIYAR UNIVERSITY

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE

CHOICE BASED CREDIT SYSTEM

Syllabus for

(SEMESTER PATTERN)

B.Com. (Professional Accounting)

(For Candidates Admitted in the College to

Periyar University from 2026- 2027 onwards)

Contents

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

1. Definitions:

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

Course : –Course refers to a subject offered under the degree programme.

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

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

Part III (Core Courses) : Means—the core courses related to the programme concerned including practical's offered under Part III of the programme.

Part III (Allied Courses) : Means–Allied courses offered under part-III of the programme, which is in nature but related to the programme concerned.

Part III (Elective Courses) : Means—Elective courses related to the core courses of the program concerned. offered under Part III of the programme.

Part IV : Means basic orientation in Tamil language offered under Part IV(i) of the

i) **Tamil**: programme (as name of the course) for those students who have not studied Tamil up to 12th standard.

ii) **Advanced Tamil**: Means, Advanced level Tamil offered under Part IV of the programme to students who have studied Tamil language up to 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.

iii) **Non-Major Electives** Means elective subjects offered under Part IV (iii) option is being given not concerned with major but are to be selected by students who have not opted for (either) Advance Tamil or Tamil (as mandated).

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

- **Naan Mudhalvan**

2. Introduction of Professional Competency Component

Part IV :—Extension Activities: means all those activities under NSS/ NCC/ Sports/ YRC Programme and other co and extracurricular activities offered under part IV of the Programme A detailed explanation of the above with relevant credits are given under Schemes of Examination along with Distribution of Marks and Credits‖.

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

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

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

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

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the UG degree Programme shall be required to have passed the higher secondary examination with Commerce & Accountancy **[or]**

Higher secondary with commerce / Accountancy / Mathematics /Business Mathematics /Statistics /Computer Science /Corporate Secretaryship /Information Technology /Computer Application / Computer Technology / as one of the subjects. (Those who have not studied Commerce or/and Accountancy should undergo a bridge course for a minimum duration of 15 days in that subjects)

2. Duration of the Course

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

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

3. Course of Study

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

Part - I: **Tamil**

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

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

Part II: English

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

Part III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the Programmes with 4 semester languages, 15 core courses with 75 credits are to be offered.

Allied courses

Four Allied courses with 16 credits are to be offered one in the first four Semester. Allied subjects are to be selected from the list of electives prescribed by the Board of Studies concerned

Electives courses

Three elective courses with 9 credits are to be offered one in the III,IV,&V semesters . Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned.

PART IV

1. **Skill Enhancement Course:**

All the UG Programmes shall offer seven courses of **Skill Enhancement Subjects in III, IV, & V** semesters with 9 credits for which examination shall be conducted at the end of the respective semesters.

2 Environmental Studies:

All the UG Programmes shall offer a course in Environmental Studies subjects and it shall be offered in the fifth semester with 2 credits.

3 Value Education:

All the UG Programmes shall offer a course in ―Value Education‖ and it shall be offered in the first semester. Examination shall be conducted at the end of the semester with 2 credits.

Part IV: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (6 semesters) in any one of the following programmes.

NSS/NCC

Sports/YRC

Other Extra curricular activities.

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

- 20% of marks for Regularity of attendance.
- 60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.
- 10% of marks for Exemplary awards/ Certificates/ Prizes.
- 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

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

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

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

4 Requirement to appear for the examinations

a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.

b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.800/- and a candidate shall be permitted to appear for the university examination in that semester itself.

c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.800/- and can appear for both semester papers together at the end of the later semester.

d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

4. Scheme of examination

As given in the annexure.

5 Restrictions to appear for the examinations

a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.

b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said Programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

6 Medium of Instruction and examinations

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

7 Submission of Record Note Books for practical examinations

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

8 Passing Minimum

a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).

b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree Programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.

c) A candidate who passes the examination in all the courses of Part I, II, III, & IV shall be declared to have passed, the whole examination.

9 Distribution

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

Table 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for internal alone	
100	**75**	**30**	**25**	**Not Compulsory**	**40**

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

Table 1 (B)

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	10	**25 Marks**
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance and Class Participation	5	
External Evaluation	End Semester Examination		**75 Marks**
Total			**100 Marks**

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

Table 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for internal alone	
100	**60**	**24**	**40**	**16**	**40**

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

Table 2(B)

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	15	**40 Marks**
	Assignments / Snap Test / Quiz (5+5+5)	15	
	Seminars	5	
	Attendance and Class Participation	5	
External Evaluation	End Semester Examination		**60 Marks**
Total			**100 Marks**

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

Table 3

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

10 Grading

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

Table 4

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

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

i = Credits earned for course i in any semester.
Gi = Grade Point obtained for course i in any semester.
n = refers to the semester in which such course were credited.

Grade point average (for a Semester):

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

GRADE POINT AVERAGE [GPA] = $\Sigma_i C_i G_i / \Sigma_i C_i$

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

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

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

CUMULATIVE GRADE POINT AVERAGE [CGPA] = $\Sigma_n \Sigma_i C_{ni} G_{ni} / \Sigma_n \Sigma_i C_{ni}$

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

Table – 5

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

11 Improvement of Marks in the subjects already passed

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

12 Classification of Successful candidates

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

Table 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 - 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

a) A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a
and equivalent grades "O" or "O+" in part III comprising Core, Electives and Allied
CGPA of 9 to 10 subjects shall be placed in the category of **"First Class – Exemplary".**

b) A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration' of the UG programmes and secured a
and equivalent grades "D" or "D+" or "D++" in part III comprising Core, Electives and
CGPA of 7.5 to 9

c) Allied subjects shall be placed in the category of **"First Class with Distinction".**

d) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades "A" or "A+" or "A++" shall be declared to have passed that parts in **"First Class"**.

e) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades "B" or "B+" shall be declared to have passed that parts in **"Second Class"** .

f) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades "C" or "C+" shall be declared to have passed that parts in **"Third Class"**.

g) There shall be no classifications of final results, therefore, award of class for Part IV however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks

13 Conferment of the Degree:

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

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

ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

14 Ranking

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

15 Additional Degree

a. The following is the norms prescribed for students admitted from 2010-11 onwards. Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, & Part IV and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, & Part IV and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

b. The following is for students admitted prior to 2008-09: Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, and Part IV and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

16 Evening College

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

17 Question Paper Pattern

Table - 7

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

18 Revision of Regulations and Curriculum

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

19 Transitory Provision

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

PROGRAMME OBJECTIVE:

The B.Com. Professional Accounting 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.

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR B.COM., PROGRAMME	
Programme:	**B.Com., Professional Accounting**
Programme Code:	
Duration:	**3 years [UG]**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyze 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. **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for asking

relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, 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

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

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

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

PO11: Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO11: Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO12: Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demon starting the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

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

	people to the right destination, in a smooth and efficient way. **PO15: Lifelong learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
Programme Specific Outcomes:	**PSO1**: To enable students to apply basic microeconomic, macroeconomic and monetary concepts and theories in real life and decision making. **PSO2**: To sensitize students to various economic issues related to Development, Growth, International Economics, Sustainable Development and Environment. **PSO3**: To familiarize students to the concepts and theories related to Finance, Investments and Modern Marketing. **PSO4**: Evaluate various social and economic problems in the society and develop answer to the problems as global citizens. **PSO5:** Enhance skills of analytical and critical thinking to analyze effectiveness of economic policies.

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

Highlights of the Revamped Curriculum:

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

Value additions in the Revamped Curriculum:

<table>
<tr><th>Semester</th><th>Newly introduced Components</th><th>Outcome / Benefits</th></tr>
<tr><td>I</td><td>Foundation Course
To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.</td><td>• Instil confidence among students
• Create interest for the subject</td></tr>
<tr><td rowspan="5">III, IV, V</td><td rowspan="5">Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)</td><td>• Industry ready graduates
• Skilled human resource
• Students are equipped with essential skills to make them employable</td></tr>
<tr><td>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</td></tr>
<tr><td>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</td></tr>
<tr><td>• Entrepreneurial skill training will provide an opportunity for independent livelihood
• Generates self – employment
• Create small scale entrepreneurs
• Training to girls leads to women empowerment</td></tr>
<tr><td>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</td></tr>
</table>

III, IV, V	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
VI Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
Extra Credits: For Advanced Learners / Honors degree		• To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Course of Study and Scheme of Examination – B.Com (Professional Accounting)

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
1	**I**		I	Foundation	Theory	Language – Tamil I	**6**	**3**	25	75	100	**3**	
2			II	Foundation	Theory	English I	6	3	25	75	100	3	
3			III	Core I	Theory	Principles of Accountancy	5	3	25	75	100	5	24
4				Core II	Theory	Business Management	5	3	25	75	100	5	26
5				Allied I	Theory	Business Economics	4	3	25	75	100	4	28
6			IV	NMEC I	Theory	Business Organisation*	2	3	25	75	100	2	30
7				Common Course	Theory	Value Education	2	3	25	75	100	1	
8	II		I	Foundation	Theory	Language – Tamil II	6	3	25	75	100	3	
9			II	Foundation	Theory	English II	4	3	25	75	100	3	
10			III	Core III	Theory	Financial Accounting	5	3	25	75	100	5	32
11				Core IV	Theory	Modern Marketing	5	3	25	75	100	5	34
12				Allied II	Theory	Indian Economy	4	3	25	75	100	4	36
13			IV	NMEC II	Theory	Advertising*	2	3	25	75	100	2	39
14				Common Course	Theory	Disaster Management	2	3	25	75	100	1	
15				Nan Mudhalvan	NMSDC	## SEC – Business Communication	2	3	25	75	100	2	90
16	III		I	Foundation	Theory	Language – Tamil III	6	3	25	75	100	3	
17			II	Foundation	Theory	English III	6	3	25	75	100	3	
18			III	Core V	Theory	Corporate Accounting I	5	3	25	75	100	5	41
19				Allied III	Theory	Business Statistical Methods	4	3	25	75	100	4	44
20				Elective I (Any one the following)	Theory	1. Working Capital Management 2. Operations Management	4	3	25	75	100	3	46,48
21			IV	Skill Enhancement Course-I (SEC-I)	Theory	Artificial Intelligence for Business	2	3	25	75	100	2	50
22				Common Course	Project /Training	Health & Wellness	1	3	#	#	#	1	
23				Nan Mudhalvan	NMSDC	## SEC- Office Organisation	2	3	25	75	100	2	92
24	IV		I	Foundation	Theory	Language – Tamil IV	6	3	25	75	100	3	
25			II	Foundation	Theory	English IV	6	3	25	75	100	3	
26			III	Core VI	Theory	Corporate Accounting - II	5	3	25	75	100	5	52
27				Core VII	Theory	Commercial Law	3	3	25	75	100	5	54
28				Allied IV	Theory	Operations Research	3	3	25	75	100	4	56
29				Elective II (Any one the following)	Theory	1. Financial Reporting Analysis 2. Indirect Taxation	3	3	25	75	100	3	58,60
30			IV	Skill Enhancement Course-II (SEC-II)	Practical	Computerized Accounting Using Tally	2	3	40	60	100	2	62
31				Nan Mudhalvan	NMSDC	## SEC- Capital Market	2	3	25	75	100	2	94

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
32	V		III	Core VIII	Theory	Cost Accounting	6	3	25	75	100	5	**64**
33				Core IX	Theory	Modern Banking	6	3	25	75	100	5	**66**
34				Core X	Theory	Income Tax Law & Practice – I	6	3	25	75	100	5	**68**
35				Elective III	Theory	1. Financial Management 2. Indian Accounting Standards	6	3	25	75	100	3	**70,73**
36			IV	Skill Enhancement Course-III (SEC-III)	Project	Commerce Practical	2	3	40	60	100	2	**75**
37				Internship Training	Project / Training	Internship	-	3	#	#	#	2	
38				Common Course	Theory	Environmental Studies	2	3	25	75	100	2	
39				Nan Mudhalvan	NMSDC	## SEC- Services Marketing	2	3	25	75	100	2	**96**
40	VI		III	Core XI	Theory	Management Accounting	6	3	25	75	100	5	**77**
41				Core XII	Theory	Auditing	5	3	25	75	100	5	79
42				Core XIII	Theory	Income Tax Law & Practice-II	6	3	25	75	100	5	81
43				Core XIV	Theory	Entrepreneurial Development	5	3	25	75	100	5	83
44				Core XV	Project	Group Project	6	3	25	75	100	5	85
45			IV	Extension Activity	-	-	-	-	-	-	-	1	
46				Nan Mudhalvan	NMSDC	## SEC- Insurance	2	3	25	75	100	2	**98**
***Offered to other Departments** **# Commended / Highly Commended** **## SEC Papers to the Students who have not successfully completed the Nan Mudhalvan Course**											**Total Credits**	**152**	

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER –I

Core I – Principles of Accountancy

LEARNING OBJECTIVES:

LO1 To familiarize students with the basic concepts and principles of accounting.
LO2 To develop knowledge in maintaining accounting records under double entry system.
LO3 To enable students to prepare final accounts of trading and non-trading concerns.
LO4 To provide practical understanding of Bank Reconciliation Statement and Bills of Exchange.
LO5 To impart knowledge on depreciation methods, provisions and reserves.

UNIT – I

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book – keeping Vs. Accounting – objectives – Advantages and limitations of accounting – Methods of accounting – Double entry system – Meaning – Advantages – Types of accounts – Accounting Rules – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final Accounts of a Sole Trading Concern –Trading, Profit & Loss a/c and Balance sheet with adjustments, Difference between trading a/c – P&L a/c and Balance sheet – Adjustment entries.

UNIT-III

Final accounts of Non – Trading Concerns –Receipts and payments account – Income and expenditure account and Balance Sheet – Difference between Receipts and payments account& Income and expenditure account.

UNIT – IV

Rectifications of Errors – Meaning and Types of Errors - Detection of Errors-Rectification Entries - Suspense Account.

Bank Reconciliation statement – Causes for difference – Preparation of Bank Reconciliation statement.

UNIT – V

Depreciation –Meaning-Causes- Characteristics-Objectives – Methods-Fixed – Diminishing –Difference between Straight line method and W.D.V. method – Annuity – Depreciation fund Method – Provisions and reserves.

Note: Distribution of Marks - Problems 80% and Theory 20%

COURSE OUTCOMES:

CO1	Explain the fundamental concepts, principles and conventions of accounting.
CO2	Record accounting transactions using journal, ledger, subsidiary books and trial balance.
CO3	Prepare final accounts of sole trading and non-trading concerns with adjustments.
CO4	Prepare Bank Reconciliation Statement and account for Bills of Exchange transactions.
CO5	Apply various methods of depreciation and distinguish between provisions and reserves.

TEXT BOOKS:

1. Financial Accounting - Reddy and Murthy - Margham Publications, Chennai - 17.
2. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Financial accounting - R.L Gupta and V.K Gupta, Sultan chand& Sons, New Delhi.

REFERENCE BOOKS:

1. Financial accounting - S.P Jain & K.L Narang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I - Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. Advanced Accounting I-Dr. S Peer Mohamed, Dr.S.A.N. ShezuiiIbrahim Pass Publication, Madurai.

Web Resources

https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
https://www.slideshare.net/ramusakha/basics-of-financial-accounting

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO–PO Mapping Table

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

CO–PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER – I

Core:II--Business Management

LEARNING OBJECTIVES:

LO1 To provide fundamental knowledge of business and management concepts.
LO2 To develop managerial and decision-making skills among students.
LO3To understand the functions and practices of modern business organizations.
LO4 To familiarize students with leadership, motivation and organizational behaviour.
LO5 To enable students to understand contemporary business trends and challenges.

UNIT I

Business – Meaning, definition and characteristics – Nature and scope of business management – Objectives of business firms – Functions of management – Levels of management – Management as an art, science and profession – Evolution of management thought – Scientific management – Administrative management – Modern management approaches – Challenges in contemporary business management.

UNIT II

Planning – Meaning, objectives and importance – Types of plans – Planning process – Forecasting and business planning – Decision making – Meaning and importance – Steps in decision-making process – Types of decisions – Techniques of decision making – Management by objectives (MBO) – Business policies and strategies – Contemporary planning practices in organizations.

UNIT III

Organising – Meaning and importance – Principles of organization – Departmentation – Delegation of authority – Centralization and decentralization – Span of management – Organizational structure – Line and staff organization – Staffing – Recruitment and selection – Training and development – Performance appraisal – Contemporary workforce management practices.

UNIT IV

Directing – Meaning and importance – Elements of direction – Supervision – Motivation – Meaning and theories of motivation – Leadership – Meaning and leadership styles – Communication – Process and barriers of communication – Coordination – Importance and techniques – Team building – Conflict management – Leadership challenges in modern organizations.

UNIT V

Controlling – Meaning, process and importance – Techniques of managerial control – Budgetary and non-budgetary control – Quality management – Business ethics and corporate governance – Corporate social responsibility (CSR) – Innovation and change management – Digital transformation in business – Green management – Emerging trends in global business environment.

COURSE OUTCOMES:

CO1 Explain the concepts, principles, and functions of management.
CO2 Apply planning and decision-making techniques in business situations.
CO3 Analyze organization structure, authority relationships, and staffing functions.
CO4 Examine leadership, motivation, and communication practices in organizations.
CO5 Evaluate contemporary management practices and emerging business trends.

Text Books

1. Prasad, L. M. (2025). *Principles and practice of management* (11th ed.). New Delhi: Sultan Chand & Sons.
2. Koontz, H., & Weihrich, H. (2023). *Essentials of management: An international perspective* (11th ed.). New Delhi: McGraw Hill Education.
3. Tripathi, P. C., & Reddy, P. N. (2024). *Principles of management* (7th ed.). New Delhi: McGraw Hill Education.
4. Robbins, S. P., & Coulter, M. (2023). *Management* (15th ed.). Noida: Pearson Education.

Reference Books

1. Gupta, C. B. (2024). *Business management* (19th ed.). New Delhi: Sultan Chand & Sons.
2. Drucker, P. F. (2023). *The practice of management* (Reprint ed.). New York: Harper Business.
3. Aswathappa, K. (2024). *Organisational behaviour* (14th ed.). Mumbai: Himalaya Publishing House.
4. Robbins, S. P., Judge, T. A., & Vohra, N. (2023). *Organizational behavior* (19th ed.). Noida: Pearson India

Web resources

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-I

Allied: I--Business Economics

LEARNING OBJECTIVES:

LO1 To understand the approaches to economic analysis

LO2 To know the various determinants of demand

LO3 To gain knowledge on concept and features of consumer behaviour

LO4 To learn the laws of variable proportions

LO5 To enable the students to understand the objectives and importance of pricing Policy

UNIT-I

NATURE AND SCOPE OF BUSINESS ECONOMICS Introduction – Meaning – Definitions – Nature and Scope of Business Economics – Characteristics features of Business Economics - Significance - Objectives of the Business firms – Fundamental Concepts usedin Business Economics – Incremental concepts – Principles of time Perspectives, discounting principle – opportunity cost principle

UNIT-II

DEMAND ANALYSIS Meaning – Definitions – Law of Demand – features of Law of Demand - Factors Determining Demand – Extension and Contraction in demand – Increase and decrease in demand – Exception to Law of Demand - Elasticity of demand – Meaning – Price elasticity of Demand - types and Measurement – Income Elasticity of Demand – types and Measurement – Cross Elasticity of Demand – factors affecting Elasticity of Demand - Demand forecasting – Demand forecasting Methods.

UNIT-III

COST CONCEPTS AND PRICING METHODS Cost concept- Cost - output relationship - Peak load pricing – cost plus pricing - Going rate Pricing – Target Pricing - Pricing of life cycle product – Pioneer Pricing – Skimming Pricing, Surge Pricing, Penetration Price- Multiproduct Pricing – Transfer Pricing – Product line pricing – Dual Pricing

UNIT-IV

PROFITS Meaning - Accounting and Economic Profits – Measurement of profit – Profit Policy – profit planning and forecasting – Break Even Analysis – uses of BEP- .

UNIT-V

CAPITAL BUDGETING AND PROJECT PROFITABILITY Capital budgeting – Need for Capital Budgeting – Forms of capital Budgeting - Demand for supply of capital – Capital Rationing - Cost of Capital – Project profitability - Methods of Appraising a project Profitability.

COURSE OUTCOMES:

CO1 Explain the positive and negative approaches in economic analysis

CO2 Understood the factors of demand forecasting

CO3 Know the assumptions and significance of indifference curve

CO4 Outline the internal and external economies of scale

CO5 Relate and apply the various methods of pricing

Text books

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.

Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Web Resources

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. https://www.icsi.edu/ 3
3. https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectivesbasis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-I

NME: I- Business Organisation

LEARNING OBJECTIVES:

LO1 Understand the meaning, objectives, classification and environment of business and its social responsibilities

LO2 Examine various forms of business organisations and their suitability.

LO3 Analyze factors influencing business size, location and growth decisions

LO4 Understand organisational structures, principles and management practices.

LO5 Explore AI, e-business, ethics and emerging trends in modern business.

UNIT I

Nature and Scope of Business: Meaning, definition and characteristics of business-Objectives of business – economic & social-Classification of business activities – Industry, Commerce, Trade-Modern business environment-Social responsibility of business

UNIT II

Forms of Business Organisation: Sole Proprietorship – features, merits & demerits-Partnership – types, advantages & limitations-Joint Hindu Family Business-Joint Stock Company – Private & Public-Co-operative societies-Choice of form of organisation

UNIT III

Business Size, Location and Growth: Size of business units – small, medium and large scale-Factors influencing size of business-Location of business – factors and importance-Industrial location (basic concepts)-Business combinations – merger and acquisition (intro)

UNIT IV

Organisation Structure and Management: Meaning and principles of organisation-Types – line, functional, line & staff organisation-Formal and informal organisation-Departmentation and delegation-Modern organisational structures

UNIT V

Modern Business and AI: Meaning of Artificial Intelligence (AI) -Applications of AI in marketing, finance and HR -E-business and E-commerce -Business ethics in digital environment -Advantages and limitations of AI -**Recent Trends in AI in Business**

COURSE OUTCOMES:

CO1: Understand the basic concepts, nature and scope of business and its environment.

CO2: Identify and explain different forms of business organisation and their suitability.

CO3: Analyse factors influencing business size, location and growth decisions.

CO4: Understand organisational structure, principles and management practices.

CO5: Apply knowledge of modern business practices including e-business, ethics and Artificial Intelligence (AI) in business.

TEXT BOOKS

1. C.B. Gupta – *Business Organisation and Management*, Sultan Chand & Sons, New Delhi.
2. P.C. Tulsian – *Business Organisation and Management*, Pearson Education, New Delhi.
3. Y.K. Bhushan – *Business Organisation*, Sultan Chand & Sons, New Delhi.
4. Sherlekar, S.A. & Sherlekar, V.S. – *Modern Business Organisation*, Himalaya Publishing House, Mumbai.
5. Shaha, Anannya & Varghese, Shilu – *Artificial Intelligence in Business*, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.

REFERENCE BOOKS

1. Koontz, H. & O'Donnell, C. – *Principles of Management*, McGraw-Hill Education.
2. Drucker, Peter F. – *Management: Tasks, Responsibilities, Practices*, Harper Business.
3. Tandon, B.B. – *Business Organisation*, S. Chand Publishing, New Delhi.
4. Cherunilam, Francis – *Business Environment*, Himalaya Publishing House, Mumbai.
5. Laudon, Kenneth C. & Laudon, Jane P. – *Management Information Systems*, Pearson Education.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO–PO Mapping Table

CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Tot al**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	2	2	2	1	2	2	1	1	1	1	2	1	1	24	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	3	2	2	2	1	2	2	2	2	1	1	2	2	1	28	2
CO5	3	3	3	2	2	2	1	2	2	3	2	2	3	2	2	34	3

CO–PSO Mapping Table

CO	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	3	1	2	1	10	2
CO3	2	2	3	2	1	10	2
CO4	2	2	2	3	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER – II

Core III – Financial Accounting

LEARNING OBJECTIVES:

LO1 Understand the preparation and maintenance of branch accounts under dependent and independent branch systems
LO2 Understand departmental accounting and allocation of common expenses among departments.
LO3 Learn methods for converting single entry records into complete accounting statements.
LO4 Understand accounting treatment relating to changes in partnership firms.
LO5 Understand dissolution procedures, insolvency treatment and piecemeal distribution.

UNIT – I

Branch Accounts – Meaning, definition. Dependent branches – Stock and debtor system – Independent branches (foreign branches excluded).

UNIT – II

Departmental Accounts – Meaning, definitions, features, basis for allocation of expenses – Interdepartmental transfer at cost or selling price.

UNIT – III

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method.

UNIT – IV

Partnership – Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT – V

Dissolution of a Partner – Insolvency of a Partner gradual realization of – Garner Vs Murray – Piece Meal Distribution.

Note: - Distribution of Marks: Problems 80% and Theory- 20%

COURSE OUTCOMES:

CO1: Prepare branch accounts under stock and debtor systems and independent branch methods.
CO2: Prepare departmental accounts and apply inter-departmental transfer accounting procedures
CO3: Construct financial statements using Statement of Affairs and Conversion Methods.
CO4: Prepare partnership accounts for admission, retirement and death of partners.
CO5: Apply accounting procedures for dissolution, insolvency and gradual realization of partnership firms.

TEXT BOOKS:

1. Financial accounting - Reddy & Murthy - Margham publications, Chennai
2. Advanced Accounting - R. L. Gupta and V. K. Gupta, Sultan Chand & Sons, New Delhi.
3. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt. Ltd., Mumbai.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain & K.L.Narang, Kalyani Publishers., New Delhi.
2. Financial accounting - Narayanaswamy, learning private limited, New Delhi.
3. Advanced Accounting - M.C. Shukla. Sultan Chand & Sons, New Delhi.
4. Advanced Accounting - S.N. Maheshwari. Vikash Publishing House Pvt Ltd., New Delhi.
5. Advanced Accounting - M.A. Arulanandam and K.S. Raman. Margham Publications, Chennai

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO–PO Mapping Table

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

CO–PSO Mapping

CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-II

Core IV - Modern Marketing

LEARNING OBJECTIVES:

LO1 To provide fundamental knowledge of marketing concepts and functions.

LO2 To familiarize students with marketing environment and consumer behaviour.

LO3 To enable students to understand marketing mix strategies and promotional techniques.

LO4 To expose students to recent developments in digital marketing and social media marketing.

LO5 To impart knowledge on services marketing and emerging trends in the service sector.

UNIT I

Introduction to Marketing: Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing, Relationship Marketing, Customer Relationship Management (CRM), Retail Marketing and Social Marketing.

UNIT II

Marketing Environment Meaning and Types of Environments -Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation –Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour –Factors influencing Consumer Behaviour - Buying Motives

UNIT III

Marketing Mix Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packaging, Pricing – Factors Influencing Pricing - Methods of Pricing – Meaning, Types and Pricing Policy; Physical Distribution –Meaning –Factors affecting Channels of distribution -Types of Marketing Channels, Promotion –Meaning and Significance of Promotion -Personal Selling and Advertising

UNIT IV

Digital Marketing Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Social Media Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India

UNIT V

Services Marketing Meaning of Services, Characteristics of Services, 7Ps of Services Marketing, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India-Role of AI in services marketing.

COURSE OUTCOMES :

CO1 Explain the concepts, functions, and modern trends in marketing.

CO2 Analyze marketing environment and consumer buying behaviour.

CO3 Apply marketing mix strategies in business decision-making.

CO4 Understand the concepts and applications of digital marketing.

CO5 Evaluate the importance and challenges of services marketing in modern business.

TEXT BOOKS

1. Sultan Chand & Sons - C.B. Gupta & Rajan Nair, *Marketing Management*
2. Macmillan Education India – Ramaswamy & Namakumari, *Marketing Management: Indian Context Global Perspective*

REFERENCE BOOKS

1. Wiley India – Vijay Prakash Anand, *Marketing Management: An Indian Perspective*
2. Pearson India – Philip Kotler & Keller, *Marketing Management (South Asian Perspective)*
3. Viva Books – S. Shajahan, *Strategic Marketing*
4. Taxmann Publications – Tapan K. Panda, *Marketing Management*
5. McGraw Hill India – Dr. S.A. Sherlekar, *Marketing Management*

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	1	1	2	1	2	23	2
CO2	3	2	3	2	3	2	1	3	2	1	1	1	2	1	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	2	38	3
CO4	2	2	2	2	2	1	1	2	1	3	2	1	2	1	2	28	2
CO5	2	2	2	2	2	2	2	2	2	1	1	2	3	1	2	30	2

CO–PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	2	2	2	10	2
CO3	3	2	2	3	2	12	2
CO4	2	2	1	3	2	10	2
CO5	2	2	2	2	3	11	2

3 –Strong, **2- Medium**, 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-II

Allied: II --Indian Economy

LEARNING OBJECTIVES:

LO1 To understand the features and issues of Indian economy and new economic policy to attend all competitive examinations

LO2 To analyse the national income, poverty and human development and its method

LO3 To equip conceptual foundations and macroeconomic concepts of Indian Economy

LO4 To describe the Trends in Production and Productivity in Agriculture

LO5 To know the importance of Foreign Trade for a Developing Economy

UNIT I

Introduction to Indian Economy Nature of Indian Economy –Five Year Plan Madels – An Assessment - Planned Economic Development in India - Achievements and Failures of Planning in India – Economic Crisis and Rationale behind Economic Reforms – New Economic Policy (LPG) 1991 – Planning Commission and NITI Ayog

UNIT II

National Income National Income – Sectoral Contributions and Economic Transition in India – Methods of measuring National Income – difficulties in measuring National Income- Basic Indicators – GNP, GDP, NNP, NDP – Personal Income, Disposable Income, Per capita Income - Whole sale Price Index – Consumer Price Index – Green GDP - Human Development Index (HDI) - Multi-Dimensional Poverty Index (MPI) - National Income as a measure of Welfare and Development.

UNIT III

Development Issues and measures Structure of Indian Economy – Social Problems: Population, Education, Health, and, and Environmental Degradation. Poverty and Inequality – Definition and Estimates, Gini Coefficient, Sen Index, Poverty Line - Income and Regional Inequalities: Causes and Measures - Employment Generation and Unemployment: Nature and Extent, Measures – International Comparisons

UNIT IV

Fiscal Federalism Principles of Federal Finance – Fiscal Federalism in India – Functions and Sources of Revenue – Vertical and Horizontal Imbalances – Finance Commission – Resource sharing between Union and State Governments – Reports and its Recommendations

UNIT V

Foreign Trade Importance of Foreign Trade for a Developing Economy- Structure, Composition and Direction of India’s Foreign Trade - Role of FDI and Foreign Institutional Investors- BOP Crisis – India’s Trade Policy

COURSE OUTCOMES:

CO1 Outline the nature of the Indian Economy and highlight the changes

CO2 Discuss the major issues of Poverty, Inequality, Unemployment, and Human Development in India in comparison to other countries

CO3 Provide a qualitative and quantitative overview of different sectors of the Indian Economy

CO4 Describe the components of Foreign Trade and analyze India"s Balance of Payments

CO5 Identify various components of fiscal federalism in India

Textbooks

1. Gaurav Datt and Ashwani Mahajan "Datt and Sundaram"s Indian Economy" S.Chand 72nd Edition.
2. Kaushik Basu (Ed.) (2012), Oxford Companion to Indian Economy, 3rd Edition, OUP, New Delhi.
3. Ramesh Singh, "Indian Economy", Mc Graw Hill, 2022
4. Sanjiv Verma, "The Indian Economy", Unique Publication, 2022
5. Dr. V.C Sinha,"Indian Economy Performance and Policies", SBPD Publications,2021

Reference Books

1. Puri. V.K & S.K. Misra (2022) Indian Economy
2. Uma Kapila (Ed.) (2018) Indian Economy Since Independence
3. Byres, T.J. (Ed.) (1997), The State, Development Planning and Liberalization in India, Oxford University Press, New Delhi
4. Ashima Goyal(Ed.) The Oxford Handbook of the Indian Economy in the 21st Century: Understanding the Inherent Dynamism, Oxford University Press
5. K. R. Gupta, J. R. Gupta, " Indian Economy", Altanic, 2008

Web Resources

1. http://www.niti.gov.in/
2. https://www.rbi.org.in/
3. https://hdr.undp.org/
4. https://www.india.gov.in/
5. https://www.cmie.com/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER II

NME: II- Advertising

LEARNING OBJECTIVES:

LO1 Understand the role and significance of advertising in modern business and society
LO2 Identify different types of advertising media and select suitable media for campaigns
LO3 Analyze the structure and functions of advertising agencies Develop basic skills in creating advertising copy and planning campaigns
LO4 Evaluate advertising effectiveness and budgeting techniques
LO5 Examine ethical, legal, and social issues in advertising

UNIT I

Introduction to Advertising - Definition, nature, scope, importance of advertising - Functions and types of advertising - Advertising vs Publicity vs Sales Promotion vs PR - Economic, social, and ethical aspects of advertising

UNIT II

Advertising Media - Print media: newspapers, magazines - advantages, limitations - Broadcast media: TV, radio - Outdoor media: hoardings, transit, digital OOH - Online/digital advertising: social media, SEO, PPC, influencer marketing - Media planning, selection, scheduling

UNIT III

Advertising Agency & Campaign - Advertising agency: structure, functions, types - Client-agency relationship, agency compensation - Advertising campaign planning process - Creative strategy: message, appeal, layout, copywriting - AIDA model, DAGMAR approach

UNIT IV

Advertising Budget & Effectiveness - Methods of advertising budget: percentage of sales, competitive parity, objective-task - Measuring advertising effectiveness: pre-testing, post-testing - Copy testing methods, audience measurement - Legal and regulatory framework: ASCI, TRAI, Consumer Protection Act

UNIT V

Current Trends in Advertising - Social media advertising, viral marketing - Celebrity endorsement, surrogate advertising - Ethics in advertising, deceptive ads - Advertising in rural markets, green advertising

COURSE OUTCOMES

CO1 Explain fundamental concepts, functions, and types of advertising
CO2 Compare various advertising media and design a basic media plan
CO3 Demonstrate the process of campaign planning and creative strategy development
CO4 Apply budgeting methods and techniques to measure ad effectiveness
CO5 Critically assess ethical issues and regulations governing advertising in India

TEXTBOOKS

1. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

REFERENCE BOOKS

1. Rathor, B.S.-Advertising management-Himalaya Publishing House
2. Myers-Advertising management-PHI Norms-Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication

WEB RESOURCES

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-
3. http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO–PO Mapping Table

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	3	2	2	1	1	2	1	3	1	1	2	1	1	26	2
CO3	3	3	3	3	2	1	2	2	1	2	1	1	2	2	1	29	2
CO4	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO5	3	3	2	2	2	1	1	2	2	3	2	2	3	2	2	32	2

CO–PSO Mapping Table

CO	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	2	1	10	2
CO3	2	3	2	3	1	11	2
CO4	2	2	3	2	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER III

Core: V–Corporate Accounting- I

LEARNING OBJECTIVES:

LO1 Understand company formation procedures and accounting treatment of equity share issues.

LO2 Understand redemption of preference shares and underwriting of shares.

LO3 Understand issue and redemption of debentures and related accounting treatments.

LO4 Learn apportionment of profits and valuation methods for goodwill and shares.

LO5 Understand preparation of company final accounts as per statutory requirements.

UNIT – I

Company Formation And Equity Shares Company – meaning, definition -types, formation of a company – Meaning of share- its types Equity shares: Meaning – Definition - features – issue at par, at premium and at discount – Under subscription, over subscription – calls in arrear, calls in advance – forfeiture and re- issue.

UNIT – II

Preference shares : Issue of preference shares – kinds – provisions relating to redemption of preference shares – capital profits and revenue profits. Redemption: Meaning – Redemption out of revenue reserves and fresh issue of shares.

Underwriting of shares: Meaning of underwriting – underwriting commission, advantages of underwriting – types – Marked and unmarked applications – Firm underwriting – calculation of underwriters' lability – Complete underwriting and partial underwriting. (Simple problems only)

UNIT – III

Debentures: Meaning – definition – classification – issue of debentures – difference between shares and debentures – factors to be considered in relation to redemption of debentures – various methods of redemption – writing off discount on redemption of debentures.

UNIT – IV

Profits prior to incorporation: Apportionment of expenses – pre incorporation and post incorporation.

Valuation of goodwill and shares: Meaning and need for valuation – Valuation of goodwill – average profit method, Super profit method , Capitalization method . Valuation of shares – methods of valuation of shares – net assets method, yield method – fair value method.

UNIT – V

Final accounts of companies – Preparation of company final accounts – Statement of Profit and Loss – Balance sheet – Managerial remuneration – Adjustments relating to depreciation, taxation and dividends – Schedule III requirements under Companies Act

COURSE OUTCOMES:

CO1: Explain company formation and account for issue, forfeiture and reissue of equity shares.

CO2: Apply accounting procedures relating to preference shares and calculate underwriting liability

CO3: Prepare accounts for issue, redemption and discount write-off of debentures.

CO4: Compute pre/post incorporation profits and value goodwill and shares using standard methods

CO5: Prepare company final accounts including adjustments and Schedule III compliance

Textbooks

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai

Web Resources

1. https://www.tickertape.in/blog/issue-of-shares/
2. https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwil l andshares.pdf
3. https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-III

Allied : III- Business Statistical Methods

LEARNING OBJECTIVES:

LO1 To familiarise with the measures of central tendency

LO2 To understanding Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient

LO3 To conceptualise with correlation co-efficient

LO4 To Clear understanding of Index Numbers

LO5 To gain knowledge on time series analysis

UNIT I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean

UNIT II

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT III

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient

UNIT IV

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers

UNIT V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

COURSE OUTCOMES:

CO1 Determine the various measures of central tendency

CO2 Calculate the Standard Deviation and their Co-efficient.

CO3 Calculate the correlation and regression co-efficient

CO4 Calculate the index numbers, Simple and Weighted index numbers

CO5 Assess problems on time series analysis

Textbooks

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics - Wilson, M. Himalaya Publishing House Pvt. Ltd., Mumbai

Reference Books

1. Statistical Methods - S.P.Guptha, Sultan Chand & Sons, New Delhi.
2. Business Statistics - S. P. Rajagopalan & Sattanathan, Vijay Nicole Imprints Pvt. Ltd, Chennai
3. Statistics - D.C.Sanchati and V. K. Kapoor, Sultan Chand & Sons, New Delhi.

Web Resources

1. https://www.britannica.com/biography/Henry-Briggs
2. https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3. https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	2	1	3	1	2	2	1	2	1	2	28	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	2	2	2	2	2	2	2	2	1	3	2	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER – III

Elective I - Working Capital Management

Learning Objectives

LO1: To provide fundamental knowledge of working capital management and its significance in business.

LO2: To understand the management of current assets and current liabilities.

LO3: To develop skills in estimating and managing working capital requirements.

LO4: To familiarize students with cash, receivables and inventory management practices.

LO5: To enable students to analyze working capital decisions in the contemporary business environment.

UNIT I

Working Capital Management – Meaning and importance – Concepts of gross and net working capital – Nature and characteristics of working capital – Objectives of working capital management – Operating cycle concept – Working capital cycle – Determinants of working capital – Sources of working capital – Working capital policies – Contemporary issues in working capital management.

UNIT II

Working Capital Planning and Estimation – Principles of working capital – Estimation of working capital requirements – Factors influencing working capital needs – Forecasting working capital – Working capital financing – Short-term and long-term sources of finance – Bank finance for working capital – Working capital assessment methods – Practical problems in working capital estimation.

UNIT III

Cash management – Meaning and objectives – Motives for holding cash – Cash planning – Cash budget – Cash flow forecasting – Cash collection and disbursement systems – Liquidity management – Electronic payment systems – Digital banking and cash management – Contemporary cash management practices.

UNIT IV

Receivables management – Meaning and objectives – Credit policy – Credit standards – Credit terms – Credit analysis – Collection policy – Ageing schedule – Factoring and bill discounting – Monitoring receivables – Credit risk management – Digital tools in receivables management.

UNIT V

Inventory management – Meaning and importance – Types of inventory – Inventory control techniques – EOQ – Reorder level – Safety stock – ABC analysis – Inventory valuation methods – Inventory management in digital business – Working capital analytics – Emerging trends in inventory and supply chain management.

Theory 30% & Problems 70%

Course Outcomes

After successful completion of the course, students will be able to:

CO1: explain the concepts and significance of working capital management.

CO2: estimate working capital requirements and financing needs.

CO3: apply cash management techniques for business decision making.

CO4: analyze receivables management and credit control practices.

CO5: evaluate inventory management techniques and working capital efficiency.

Text Books

1. Khan, M. Y., & Jain, P. K. (2024). Financial Management: Text, Problems and Cases (9th ed.). New Delhi: McGraw Hill Education.
2. Pandey, I. M. (2024). Financial Management (12th ed.). New Delhi: Pearson Education.
3. Sharma, R. K., & Gupta, S. K. (2024). Management Accounting and Financial Management (15th ed.). New Delhi: Kalyani Publishers.
4. Maheshwari, S. N. (2024). Financial Management Principles and Practice (18th ed.). New Delhi: Sultan Chand & Sons.

Reference Books

1. Chandra, P. (2024). Financial Management: Theory and Practice (11th ed.). New Delhi: McGraw Hill Education.
2. Brigham, E. F., & Ehrhardt, M. C. (2023). Financial Management: Theory and Practice (16th ed.). Cengage Learning.
3. Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2023). Fundamentals of Corporate Finance (14th ed.). McGraw Hill Education.
4. Van Horne, J. C., & Wachowicz, J. M. (2023). Fundamentals of Financial Management (15th ed.). Pearson Education.

Note: Latest edition of the books may be used.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	2	–	–	2	–	1	1	–	1	–	1
CO2	3	1	3	3	3	1	–	3	–	1	1	–	1	–	1
CO3	3	1	3	3	3	2	–	3	–	2	1	–	1	–	1
CO4	3	1	3	3	3	2	1	3	–	2	1	–	1	1	1
CO5	3	2	3	3	3	2	1	3	1	2	2	–	1	1	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg.
CO1	2	1	1	2	–	6	1.2
CO2	2	2	3	2	–	9	1.8
CO3	2	2	3	3	–	10	2.0
CO4	2	2	3	3	1	11	2.2
CO5	2	2	3	3	2	12	2.4

3 Strong; **2** Medium ; **1** Low
– No Correlation

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER – III

Elective -I Operations Management

Learning Objectives

LO1: To provide fundamental knowledge of operations management and its role in business organizations.

LO2: To understand production and operations systems in manufacturing and service sectors.

LO3: To develop skills in planning, organizing and controlling business operations.

LO4: To familiarize students with quality management and supply chain practices.

LO5: To enable students to understand contemporary operational challenges and business process improvements.

UNIT I

Operations Management – Meaning and importance – Nature and scope of operations management – Production and operations system – Functions of operations management – Manufacturing and service operations – Operations strategy – Productivity and efficiency – Role of operations manager – Contemporary issues in operations management.

UNIT II

Operations Planning and Design – Product design and development – Process design – Capacity planning – Facility location – Plant layout – Types of layouts – Work study – Method study – Work measurement – Business process design – Modern approaches to operations planning.

UNIT III

Production planning and control – Objectives and functions – Routing – Scheduling – Loading – Dispatching – Follow-up – Aggregate planning – Materials Requirement Planning (MRP) – Enterprise Resource Planning (ERP) – Production control systems – Digital operations management.

UNIT IV

Quality – Meaning and importance – Dimensions of quality – Quality control – Quality assurance – Total Quality Management (TQM) – Kaizen – Six Sigma – Benchmarking – ISO Standards – Quality improvement techniques – Quality management in service organizations.

UNIT V

Inventory management – Meaning and objectives – Inventory control techniques – EOQ – Reorder level – ABC analysis – Supply chain management – Logistics management – Warehouse management – Green supply chain – E-supply chain – Emerging trends in operations and supply chain management.

100% Theory

Course Outcomes

After successful completion of the course, students will be able to:

CO1: explain the concepts and significance of operations management.

CO2: analyze operations planning and facility design decisions.

CO3: apply production planning and control techniques in business organizations.

CO4: evaluate quality management practices and continuous improvement techniques.

CO5: assess inventory and supply chain management strategies for operational efficiency.

Text Books

1. Chary, S. N. (2024). Production and Operations Management (7th ed.). New Delhi: McGraw Hill Education.
2. Mahadevan, B. (2024). Operations Management: Theory and Practice (4th ed.). New Delhi: Pearson Education.
3. Kanishka Bedi. (2024). Production and Operations Management (4th ed.). New Delhi: Oxford University Press.
4. Panneerselvam, R. (2024). Production and Operations Management (5th ed.). New Delhi: PHI Learning.

Reference Books

1. Heizer, J., Render, B., & Munson, C. (2023). Operations Management (14th ed.). Pearson Education.
2. Stevenson, W. J. (2023). Operations Management (15th ed.). McGraw Hill Education.
3. Slack, N., Brandon-Jones, A., & Burgess, N. (2023). Operations Management (10th ed.). Pearson Education.
4. Krajewski, L. J., Malhotra, M. K., & Ritzman, L. P. (2023). Operations Management: Processes and Supply Chains (13th ed.). Pearson Education.

Note: Latest edition of the books may be used.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	–	–	2	–	1	1	–	1	–	1
CO2	3	1	3	3	2	1	–	3	–	1	1	–	1	–	1
CO3	3	1	3	3	3	2	–	3	–	2	1	–	1	–	1
CO4	3	1	3	3	3	2	1	3	–	2	1	–	1	1	1
CO5	3	2	3	3	3	2	1	3	1	2	2	–	2	1	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg.
CO1	2	1	1	2	–	6	1.2
CO2	2	2	2	2	–	8	1.6
CO3	2	2	3	3	–	10	2.0
CO4	2	2	3	3	1	11	2.2
CO5	2	2	3	3	2	12	2.4

3 Strong; **2** Medium; **1** Low
– No Correlation

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-III

SEC: I --Artificial Intelligence for Business

LEARNING OBJECTIVES:

LO1 To introduce the basic concepts and applications of Artificial Intelligence in business.
LO2 To familiarize students with AI technologies used in modern organizations.
LO3 To provide knowledge on the role of AI in marketing, finance, banking and customer service.
LO4 To develop awareness about digital transformation and intelligent business systems.
LO5 To understand ethical and social issues relating to Artificial Intelligence.

UNIT – I

Introduction to Artificial Intelligence Meaning and Definition of Artificial Intelligence – Characteristics of AI – History and Evolution of AI – Types of AI – AI vs Human Intelligence – Advantages and Limitations of AI – Applications of AI in Business – Introduction to Machine Learning, Deep Learning and Robotics.

Unit – II

AI Technologies and Business Applications AI Tools and Technologies – Expert Systems – Chatbots – Virtual Assistants – Natural Language Processing (NLP) – AI in E-Commerce – AI in Retail Business – AI in Supply Chain Management – AI in Human Resource Management.

Unit – III

AI in Finance and Marketing AI in Banking and Financial Services – AI in Accounting – Fraud Detection Systems – Credit Scoring – AI in Stock Market Prediction – AI in Marketing – Personalized Marketing – Recommendation Systems – Social Media Analytics – Customer Relationship Management using AI.

Unit – IV

Digital Transformation and Business Intelligence Meaning of Business Intelligence – AI and Business Decision Making – Data Analytics and AI – Automation in Business – Intelligent Information Systems – AI and Productivity Improvement – AI in Startups and Entrepreneurship – Future of AI in Business

Unit – V

Ethical and Social Issues in AI Ethics in Artificial Intelligence – Data Privacy and Security – Bias and Fairness in AI – Impact of AI on Employment – Challenges in AI Adoption – Responsible Use of AI – Government Initiatives on AI in India – Future Trends in Artificial Intelligence.

COURSES OUTCOMES:

CO1 Explain the concepts, characteristics & applications of Artificial Intelligence in business.

CO2 Identify various AI technologies and their business applications.

CO3 Analyze the role of AI in finance, marketing and customer relationship management.

CO4 Understand the significance of AI in business intelligence and digital transformation.

CO5 Evaluate ethical, social and economic issues relating to Artificial Intelligence.

TEXT BOOKS

1. McGraw Hill India – S. Kaushik, *Artificial Intelligence*
2. Sultan Chand & Sons – Dr. E. Rich, *Artificial Intelligence* (Indian Reprint Edition)

REFERENCE BOOKS

1. Pearson India – Stuart Russell & Peter Norvig, *Artificial Intelligence: A Modern Approach*
2. Wiley India – Rajendra Akerkar, *Artificial Intelligence for Business*
3. PHI Learning – N.P. Padhy, *Artificial Intelligence and Intelligent Systems*
4. Taxmann Publications – *Artificial Intelligence and Data Analytics*
5. Oxford University Press India – Vinod Chandra S.S. & Anand Hareendran, *Artificial Intelligence*

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	**2**
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	**2**
CO5	2	2	3	2	3	2	1	2	3	2	2	2	3	1	2	34	**2**

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	**2**
CO2	2	3	2	3	2	12	**2**
CO3	2	3	2	3	2	12	**2**
CO4	2	3	2	3	2	12	**2**
CO5	2	2	2	3	3	12	**2**

3 – Strong, **2- Medium**, 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER – IV

Core: VI-- Corporate Accounting – II

LEARNING OUTCOMES:

LO1 To study the different methods of Amalgamation, Absorption and external Reconstruction
LO2 To Acquire knowledge of Final statements of banking companies
LO3 To understand the accounting treatment of Insurance company accounts
LO4 To Develop the ability to preparation of consolidated Balance sheet
LO5 To Gain an insight into procedures for winding up of a company

UNIT I

Amalgamation, Absorption and external Reconstruction Amalgamation as per AS-14, absorption and external reconstruction, Types of amalgamation, Methods of accounting for amalgamation. Computation of purchase consideration

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT IV

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

NOTE: **Theory 20% & Problems 80%**

COURSE OUTCOMES:

CO1 -To Understand the accounting treatment of amalgamation, Absorption and external reconstruction
CO2 -To develop the ability to Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3 -To prepare and present final accounts of Insurance companies in the prescribed format
CO4 -To Construct the consolidated financial statements of a holding companies
CO5 -To analyze and Prepare the 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. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

WEB RESOURCES

1. https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2. https://www.slideshare.net/debchat123/accounts-of-banking-companies
3. https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING
SEMESTER- IV

Core: VII- Commercial Law

LEARNING OBJECTIVES:

LO1 To know the nature and objectives of Mercantile law & essentials of valid contract

LO2 To gain knowledge on performance contract

LO3 To be acquainted with the rules of Indemnity and Guarantee

LO4 To make aware of the essentials of Bailment and pledge

LO5 To understand the provisions relating to sale of goods

UNIT – I

Commercial Law Introduction – Meaning – Objectives – Sources – origin - (custom-law of England –Equity precedents nature of law.) Indian Contract Act,1872 – Contract-Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

UNIT – II

Agreement – Contingent Contract, Quasi Contract – Types of contingent contract – Performance of a Contract – Discharge of a Contract – by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract.

UNIT – III

Contract of Indemnity Introduction – Rights of indemnity holder and indemnifier – Guarantee – Definition, features, types, Revocation – Bailment – pledge. Hypothecation – charge mortgage – Meaning and definitions.

UNIT – IV

Agency Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and third parties – Termination of Agency.

UN1T – V

Sale of goods Act 1930 Definition of Sale and Agreement to sell – Condition and Warranties – Transferor property – Transfer of title – performance – Remedies for breach – Unpaid Seller – Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

COURSE OUTCOMES:

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

TEXT BOOKS:

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.
2. Business Law- Tulsian JP.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.
4. Business Laws -M.V. Dhandapani, , Sultan Chand and Sons, New Delhi.
5. Business Law -M C Kuchhal& Vivek Kuchhal, S Chand Publishing, New Delhi

REFERENCE BOOKS:

1. Commercial Law – M.C.Shukla, - S.Chand & Sons.,New Delhi.
2. Business Laws- R.S.N. Pillai and Bagavathy- S. Chand&Co., New Delhi.
3. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
4. Business Law – J.Jayasankar, Margham Publications, Chennai.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai

Web Resources

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. http://swcu.libguides.com/buslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	2	1	2	1	2	24	1.6
CO2	3	3	3	2	3	2	1	2	1	1	2	1	2	1	2	29	1.93
CO3	2	2	3	3	3	2	2	2	1	1	2	1	2	2	2	30	2.0
CO4	2	2	2	2	2	1	2	2	2	1	1	2	3	2	2	28	1.87
CO5	3	2	2	2	2	2	1	2	1	2	2	1	3	2	3	30	2.0

CO-PSO Mapping Table

	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1.4
CO2	2	2	2	3	1	10	2.0
CO3	2	3	3	2	1	11	2.2
CO4	2	2	2	3	2	11	2.2
CO5	3	2	2	3	2	12	2.4

3 – Strong**, 2- Medium,** 1- Low

B.COM. PROFESSIONAL ACCOUNTING

SEMESTER-IV

Allied: II- Operations Research

LEARNING OBJECTIVES:

LO1: Understand the concepts, models and techniques of Operations Research.
LO2: Apply quantitative methods to solve business and operational problems.
LO3: Analyze decision-making situations using optimization techniques.
LO4: Evaluate alternative solutions using mathematical and statistical models.
LO5: Demonstrate analytical and problem-solving skills in business applications.

UNIT – I

Matrix – Definition – operations on matrix – determent of matrix. Inverse of Matrix (Adjoint only) – Application solving linear equations – Matrix Inverse method; Crammer's method.

UNIT – II

Sequence and series – Arithmetic Progression and Geometric Progression (Simple Problem only). Interpolation: Binomial Expansion Method: Newtons forward and Backward method, Lagrange's Method

UNIT – III

Transportation problem- Basic definitions, formulation of transportation problem as LPP, finding an initial basic feasible solution- North -west corner rule, row minima method, column minima method, least cost entry method-Vogel's approximation method to find the optimal solution.

UNIT – IV

Assignment problem-Hungarian method- Minimization and Maximization case, unbalanced assignment problem. Sequencing Problem-Processing n jobs on 2 machines.

UNIT – V

Linear Programming problem -Concept and scope of OR, general mathematical model of LPP, steps of L.P model formulation, Graphical method of the solution of LPP- simple problems.

COURSE OUTCOMES :

CO1: Understand the concepts, models and techniques of Operations Research.
CO2: Apply quantitative methods to solve business and operational problems.
CO3: Analyze Transportation problem
CO4: Analyze Assignment problem
CO5: Analyze Linear Programming

TEXT BOOKS

1. Sharma, J.K. – *Operations Research: Theory and Applications*, Macmillan Publishers India, 7th Edition, 2022
2. Taha, Hamdy A. – *Operations Research: An Introduction*, Pearson Education, 10th Global Edition, 2022
3. Gupta, P.K. & Hira, D.S. – *Operations Research*, S. Chand & Company Ltd., Revised Edition 2023
4. Vohra, N.D. – *Quantitative Techniques in Management*, McGraw Hill Education, 5th Edition

REFERENCE BOOKS

1. Hillier, Frederick S. & Lieberman, Gerald J. – *Introduction to Operations Research*, McGraw Hll, 11th Edition, 2021
2. Kanti Swarup, Gupta, P.K. & Man Mohan – *Operations Research*, Sultan Chand & Sons, 19th Edition

3. Winston, Wayne L. – *Operations Research: Applications and Algorithms*, Cengage Learning, 4th Edition
4. Ravindran, A., Phillips, D.T. & Solberg, J.J. – *Operations Research: Principles and Practice*, Wiley India, 2nd Edition
5. Kapoor, V.K. – *Operations Research: Problems & Solutions*, Sultan Chand & Sons

WEBSITE LINKS / E-RESOURCES

1. NPTEL – Operations Research by Prof. G. Srinivasan, IIT Madras
   https://nptel.ac.in/courses/110106062
2. Swayam – Quantitative Techniques for Management
   https://swayam.gov.in/MIT Open Course Ware – Introduction to Operations Research
   https://ocw.mit.edu/courses/15-053-optimization-methods-in-management-science-spring-2013/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	3	2	3	2	1	3	1	2	2	1	2	1	2	30	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	3	2	2	2	2	2	2	2	1	3	2	3	32	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	3	2	1	10	2
CO2	2	3	3	2	1	11	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	2	2	2	3	2	11	2

3 – Strong**, 2- Medium,** 1- Low

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SEMESTER – IV

Elective II- Financial Reporting Analysis

Learning Objectives

LO1: To provide fundamental knowledge of financial reporting and analysis.
LO2: To understand the preparation and interpretation of financial statements.
LO3: To develop analytical skills for evaluating corporate financial performance.
LO4 :To familiarize students with ratio analysis, cash flow analysis and reporting techniques.
LO5 :To enable students to make business decisions based on financial reports.

UNIT I

Financial Reporting – Meaning and importance – Objectives of financial reporting – Users of financial statements – Financial reporting framework – Components of financial statements – Balance Sheet – Statement of Profit and Loss – Statement of Changes in Equity – Cash Flow Statement – Role of financial reporting in business decision making.

UNIT II

Financial statement analysis – Meaning and objectives – Methods of financial statement analysis – Comparative statements – Common-size statements – Trend analysis – Interpretation of financial statements – Limitations of financial statement analysis – Contemporary developments in financial reporting.

UNIT III

Ratio analysis – Meaning and significance – Classification of ratios – Liquidity ratios – Solvency ratios – Activity ratios – Profitability ratios – Market value ratios – Computation and interpretation of ratios – Analysis of financial performance using ratios.

UNIT IV

Fund flow statement – Meaning and significance – Schedule of changes in working capital – Preparation of fund flow statement – Cash flow statement – Meaning and objectives – Classification of cash flows – Preparation of cash flow statement as per Accounting Standard (AS-3) – Interpretation of cash flow information.

UNIT V

Corporate financial reporting – Segment reporting – Sustainability reporting – Integrated reporting – Corporate governance reporting – Financial reporting standards overview – Digital financial reporting – XBRL reporting – Financial analytics – Emerging trends in corporate reporting.

Theory 70% & Problems 30%

Problems shall be restricted to:

1. Comparative Statements
2. Trend Analysis
3. Ratio Analysis
4. Fund Flow Statement
5. Cash Flow Statement

Course Outcomes

After successful completion of the course, students will be able to:

CO1: explain the concepts and importance of financial reporting.
CO2: analyze and interpret financial statements using various techniques.
CO3: apply ratio analysis for evaluating financial performance.
CO4: prepare and interpret fund flow and cash flow statements.
CO5: evaluate corporate financial reporting practices and emerging reporting trends.

Text Books

1. Gupta, R. L., & Radhaswamy, M. (2024). Advanced Accountancy (Vol. II). New Delhi: Sultan Chand & Sons.
2. Jain, S. P., & Narang, K. L. (2024). Advanced Accountancy. New Delhi: Kalyani Publishers.
3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2024). Corporate Accounting. New Delhi: Vikas Publishing House.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2024). Advanced Accounts. New Delhi: S. Chand Publishing.

Reference Books

1. Bernstein, L. A., & Wild, J. J. (2023). Financial Statement Analysis: Theory, Application and Interpretation. New York: McGraw Hill Education.
2. Subramanyam, K. R. (2023). Financial Statement Analysis. New Delhi: McGraw Hill Education.
3. Robinson, T. R., Henry, E., Pirie, W. L., & Broihahn, M. A. (2023). International Financial Statement Analysis. Wiley India.
4. Palepu, K. G., Healy, P. M., & Peek, E. (2023). Business Analysis and Valuation. Cengage Learning.

Note: Latest edition of the books may be used.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**
CO1	3	1	2	1	1	–	–	2	–	1	1	–	1	–	1
CO2	3	1	3	3	3	1	–	3	–	2	1	–	1	–	1
CO3	3	1	3	3	3	2	–	3	–	2	1	–	1	–	1
CO4	3	1	3	3	3	2	1	3	–	2	1	–	1	1	1
CO5	3	2	3	3	3	2	1	3	1	2	2	1	1	1	2

CO-PSO Mapping Table

COs / PSOs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Avg.**
CO1	2	1	1	2	–	6	1.2
CO2	2	2	3	3	–	10	2.0
CO3	2	2	3	3	–	10	2.0
CO4	2	2	3	3	1	11	2.2
CO5	2	2	3	3	2	12	2.4

3 Strong; **2** Medium; **1** Low
– No Correlation

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SEMESTER – IV

Elective II - Indirect Taxation

Learning Objectives

LO1: To provide fundamental knowledge of indirect taxation in India.
LO2: To understand the concepts, principles and structure of Goods and Services Tax (GST).
LO3: To familiarize students with GST registration, levy, collection and input tax credit.
LO4: To develop practical knowledge of GST compliance and return filing.
LO5: To enable students to understand customs duty provisions and contemporary indirect tax issues.

UNIT I

Indirect Taxation – Meaning and significance – Direct tax and indirect tax – Constitutional provisions relating to GST – Evolution of indirect taxation in India – Overview of Goods and Services Tax (GST) – Objectives and advantages of GST – GST Council – Structure of GST – CGST, SGST, IGST and UTGST – Contemporary developments in GST.

UNIT II

Supply under GST – Meaning and scope – Goods and services – Taxable event under GST – Classification of supplies – Composite supply – Mixed supply – Place of supply – Time of supply – Value of supply – Input Tax Credit (ITC) – Reverse Charge Mechanism – GST compliance requirements.

UNIT III

GST registration – Persons liable for registration – Procedure for registration – Amendment and cancellation of registration – GST administration – GST Network (GSTN) – Tax invoice – Debit note and credit note – E-way bill – E-invoicing – Record maintenance – Digital compliance under GST.

UNIT IV

GST returns – Types of returns – Filing procedures – Assessment under GST – Audit under GST – Inspection, search and seizure – Demand and recovery – Refund provisions – Offences and penalties – GST dispute resolution – Emerging trends in GST administration.

UNIT V

Customs Act – Objectives and scope – Customs duty – Types of customs duties – Import and export procedures – Customs authorities – Baggage rules – Warehousing provisions – Duty drawback – Customs compliance – Role of customs in international trade – Contemporary issues in customs administration.

100% Theory

Course Outcomes

After successful completion of the course, students will be able to:

CO1: explain the concepts and framework of indirect taxation and GST.
CO2: apply GST provisions relating to registration, levy and supply.
CO3: analyze input tax credit provisions and GST administration.
CO4: prepare GST returns and comply with statutory requirements.
CO5: evaluate customs duty provisions and indirect tax implications in business.

Text Books

1. Singhania, V. K., & Singhania, M. (2025). GST, Customs Law and Indirect Taxes. New Delhi: Taxmann Publications.
2. Datey, V. S. (2025). GST Ready Reckoner. New Delhi: Taxmann Publications.
3. Bansal, K. M. (2025). Indirect Taxes: GST and Customs Law. New Delhi: Taxmann Publications.
4. Mehrotra, H. C., & Goyal, S. P. (2024). Indirect Taxes. Saharanpur: Sahitya Bhawan Publications.

Reference Books

1. Ahuja, G. K., & Gupta, R. (2025). GST and Customs Law. New Delhi: Bharat Law House.
2. Gupta, S. S. (2025). Service Tax, GST and Customs Law. New Delhi: Taxmann Publications.
3. Government of India. GST Acts and Rules (Latest Edition).
4. CBIC (Central Board of Indirect Taxes and Customs). GST and Customs Manual (Latest Edition).

Note: Latest edition of the books may be used.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	–	–	2	–	1	1	–	1	–	1
CO2	3	1	3	3	2	1	–	3	–	1	1	–	1	–	1
CO3	3	1	3	3	3	1	–	3	–	2	1	–	1	1	1
CO4	3	1	3	3	3	2	1	3	–	2	1	–	1	1	1
CO5	3	2	3	3	3	2	1	3	1	2	2	1	2	1	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg.
CO1	2	1	1	2	–	6	1.2
CO2	2	2	2	2	–	8	1.6
CO3	2	2	3	3	–	10	2.0
CO4	2	2	3	3	1	11	2.2
CO5	2	2	3	3	2	12	2.4

3 Strong; **2** Medium; **1** Low
– No Correlation

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER-IV
SEC:II-Computerized Accounting Using Tally

LEARNING OBJECTIVES:

LO1To familiarize students with computerized accounting concepts using Tally Prime.
LO2 To develop practical skills in creation and maintenance of company accounts.
LO3 To enable students to record accounting transactions using Tally Prime.
LO4 To provide hands-on training in inventory management and GST accounting.
LO5 To develop skills in generating accounting reports and financial statements using Tally Prime.

PRACTICAL EXERCISES

1. Introduction to Tally Prime – Features, Screen Components and Company Information Menu.
2. Creation of Company in Tally Prime – Company Alteration and Deletion.
3. Creation of Groups and Ledgers.
4. Creation of Stock Groups, Stock Categories, Units of Measure and Stock Items.
5. Recording of Accounting Vouchers – Contra, Payment, Receipt and Journal Vouchers.
6. Recording Purchase and Sales Transactions.
7. Preparation of GST Enabled Company and GST Ledgers.
8. Recording GST Transactions – Intra-State and Inter-State Transactions.
9. Recording Debit Note and Credit Note Transactions.
10. Bank Reconciliation Statement in Tally Prime.
11. Inventory Management – Stock Summary and Godown Management.
12. Payroll Accounting – Creation of Employee Groups and Salary Details.
13. Generation of Financial Statements – Trial Balance, Profit & Loss Account and Balance Sheet.
14. Preparation of GST Reports – GSTR Summary and Tax Analysis.
15. Backup and Restore of Company Data – Printing and Exporting Reports.

COURSE OUTCOMES :

CO1 Explain the fundamentals and features of computerized accounting using Tally Prime.

CO2 Create and manage company accounts, ledgers and inventory records in Tally Prime.

CO3 Record accounting and GST transactions using appropriate vouchers.

CO4 Generate accounting reports, financial statements and GST reports using Tally Prime.

CO5 Apply computerized accounting skills for business and professional applications.

TEXT BOOKS

1. **Nadhani, A.K.** – *Implementing Tally Prime with GST*, BPB Publications.
2. **K.K. Nadhani & K.L. Gupta** – *Computerized Accounting Using Tally Prime,* Sultan Chand & Sons.

REFERENCE BOOKS

1. **Tally Education Pvt. Ltd.** – *Official Guide to Tally Prime*, Tally Solutions Pvt. Ltd.
2. **Namrata Agrawal** – *Computerized Accounting*, Kalyani Publishers.
3. **Ashok K. Nadhani** – *GST Accounting with Tally Prime*, BPB Publications.
4. **V.K. Goyal** – *Accounting Software Applications,* Vikas Publishing House.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	**2**
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	**2**
CO5	3	2	2	3	3	2	2	3	2	3	2	1	2	2	2	39	**3**

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	**2**
CO2	2	3	2	3	2	12	**2**
CO3	2	3	2	3	2	12	**2**
CO4	2	3	2	3	2	12	**2**
CO5	2	3	2	3	3	13	**3**

3 – Strong, **2- Medium**, 1- Low

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SEMESTER-V

Core: VIII – Cost Accounting

LEARNING OBJECTIVES:

LO1-To understand the fundamental concepts of cost accounting.

LO2-To gain knowledge regarding valuation methods of material.

LO3-To familiarize with the different methods of calculating labour cost.

LO4-To analyze the procedures for allocating and apportioning overhead costs.

LO5-To apply costing principles to determine and account for normal loss, abnormal loss and abnormal gain.

UNIT I

Cost accounting – Meaning – Definition – Objectives – Importance – Scope – Advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – Preparation of cost sheet – Difference between Cost and Expense

UNIT II

Material Costing-Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT III

Labour Costing-Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement

UNIT IV

Overheads Costing-Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement –Machine Hour Rate – Computation of Machine Hour Rate.

UNIT V

Process costing – Normal loss – Abnormal loss and abnormal gain (excluding inter process profit and equivalent production) – Joint product and by products and Operating costing.

NOTE: **Theory 20% & Problems 80%**

COURSE OUTCOMES:

CO1-To Remember and recall the various concepts of cost accounting

CO2-To Analyse the various valuation methods of issue of materials

CO3-To explain the various methods used for labour cost calculation

CO4-To apply the principles of overhead allocation and apportionment of overheads

CO5-To analyse process costing and the effects of normal loss, abnormal loss and abnormal gain

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, Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

REFERENCE BOOKS

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K. Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad .N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

WEB RESOURCES

1. https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2. https://www.accountingtools.com/articles/what-is-material-costing.html
3. https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium**, 1- Low

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SEMESTER V

Core:IX- Modern Banking

LEARNING OUTCOMES:

LO1 Understand the Structure and functions of banking system
LO2 Analyze RBI s role in monetary policy and regulation
LO3 Operate and understand modern banking services.
LO4 Evaluate digital banking innovations and fintech developments.
LO5 Understand legal aspects of banking and customer protection.

UNIT I

Introduction to Banking Meaning, definition and functions of banks- Types of banks (Commercial bank, Cooperative bank, Development banks—Structure of Indian banking system—Role of banks in economic development—Recent trends in banking in India.

UNIT II

Central Banking and RBI Functions Meaning and function s of Central bank—Reserve bank of india (RBI) Structure and role—Monetary policy and credit control measures—Repo rate, reverse repo rate, CRR, SLR—Regulation and supervision of banks

UNIT III

Banking Operations and Services Types of bank account (Savings, Current Fixed deposit)-Procedure for opening and closing accounts-Negotiable instrument (Cheque, bill of exchange, Promissory note)- E-Banking Services-ATM-Internet banking -Mobile banking-Payment system- NEFT, RTGS, IMPS, UPI

UNIT IV

Modern Banking Innovations Core banking system-Digital banking and fintech- Mobile wallets and UPI system-Cryptocurrency and blockchain in banking- Artificial intelligence in banking services.

UNIT V

Banking Law and Customer Protection Banker-Customer relationship -Rights and duties of banker and customer-Banking Ombudsman scheme -Customer grievance redressal system-KYC norms and Money laundering -Cyber security in banking.

COURSE OUTCOMES:

CO1 -Explain the structure, functions and types of banks in the banking system
CO2 -Analyse the role and functions of the RBI in regulating and controlling the banking system.
CO3 -Apply knowledge of banking operations including account, negotiable instruments, and banking procedures.
CO4 -Examine modern banking services such as e-banking, mobile banking, UPI NEFT,RTGS,and fintech innovations.
CO5 -Evaluate banking laws, customer rights, and grievance redressal mechanisms including KYC and security norms.

TEXTBOOKS

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai

2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E-Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

REFERENCE BOOKS

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction to the Study of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

WEB RESOURCES

1. https://www.rbi.org.in/
2. https://businessjargons.com/e-banking.html
3. https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

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SEMESTER V

Core:X – Income Tax Law and Practice - I

LEARNING OBJECTIVES:

LO1-To understand the fundamental concepts & definitions of the Income Tax Act,1961.
LO2-To Identify the residential status of an assessee and the incidence of tax.
LO3-To compute income under the head salaries asper income tax provisions
LO4-To calculate income from House property using statutory rules.
LO5-To understand & compute the income from Business &Profession.

UNIT –I

Income Tax Act 1961 – Objectives of Taxation – Tax System in India - Basic concepts - Definitions of Assessee – Types of Assessee – Assessment year – Previous year – Casual income – Gross income – Total income.

UNIT – II

Scope of Total Income – Residence and tax liability – Incomes which do not form part of total income.

UNIT – III

Heads of Income - Computation of Income from Salaries – Annual accretion – Allowances, Perquisites and their types and treatment – Profit in lieu of salary and exempted profits – Deduction U/S 16 – Rebate and relief from income tax.

UNIT – IV

Income from House property – Determination of annual value – Deductions out of annual value – Exempted HP incomes – Let out and self-Occupied houses.

UNIT – V

Income from Business and Profession – Definition and meaning – Profits and Gains in business and profession – Deductions - Specific allowances – Computation of business income and professional income – Expenses expressly allowed – Expenses expressly disallowed – Depreciation.

Note: Distribution of marks: Problems 80% and Theory 20%

COURSE OUTCOMES:

CO1-Explain the basic concepts and definitions under the Income Tax Act 1961
CO2-Determine the residential status of an assessee & the incidence of tax.
CO3-Apply the provisions relating to the computation of income under the head salaries.
CO4-Ability to compute income from house property using standard tax rules.
CO5-Evaluate income from a business carried on or from the practice of a Profession.

TEXT BOOKS:

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan

Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

REFERENCE BOOKS

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. 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.

WEB SOURCES

1. www.incometaxindia.gov.in
2. www.icsi.edu.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

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SEMESTER – V

Elective III - Financial Management

Learning Objectives

The course is designed to

LO1: Provide fundamental knowledge of financial management concepts, principles, and practices.
LO2: Develop an understanding of financing, investment, and dividend decisions in organizations.
LO3: Familiarize students with various sources of finance and capital structure concepts.
LO4: Explain the importance of working capital management and financial planning.
LO5Enable students to analyze financial information for effective decision-making.

UNIT I

Introduction to Financial Management - Meaning, Nature and Scope of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Goals: Profit Maximization and Wealth Maximization Role and Responsibilities of Financial Manager - Financial Environment and Financial System Time Value of Money – Concept and Importance.

UNIT II

Capital Structure and Financing Decisions - Meaning and Importance of Capital Structure Sources of Finance: Short-term and Long-term Equity Shares, Preference Shares and Debentures Retained Earnings and Term Loans - Factors Affecting Capital Structure Concepts of Financial Leverage and Operating Leverage Cost of Capital – Meaning and Significance

UNIT III

Investment Decisions - Meaning and Importance of Capital Budgeting - Types of Investment Decisions Capital Budgeting - Process Payback Period Method - Accounting Rate of Return (ARR) Net Present Value (NPV) Internal Rate of Return (IRR) Profitability Index (PI) Risk and Uncertainty in Investment Decisions

UNIT IV

Working Capital Management - Meaning, Nature and Importance of Working Capital - Types of Working Capital - Determinants of Working Capital - Requirements Cash Management - Receivables Management - Inventory Management - Working Capital Financing Liquidity and Profitability Relationship

UNIT V

Dividend and Financial Planning - Dividend Policy: Meaning and Objectives Factors Influencing Dividend - Decisions Forms of Dividend - Dividend Theories (Walter and Gordon Models – Theory) Financial Planning and Forecasting Budgeting and Budgetary Control Financial Statements - Analysis Ratio - Analysis: Liquidity, Profitability, Solvency and Activity Ratios - Emerging Trends in Financial Management

100% Theory

Course Outcomes

After successful completion of the course, students will be able to:

CO1: Explain the concepts, objectives, functions, and scope of financial management.
CO2: Describe various sources of finance, capital structure decisions, and cost of capital concepts.
CO3: Analyze investment decisions using capital budgeting techniques and understand risk considerations.
CO4: Apply the principles of working capital management, including cash, receivables, and inventory management.
CO5: Evaluate dividend policies, financial planning processes, and financial statement analysis techniques.

Text Books

1. Financial Management, Vikas Publishing House.
2. Financial Management, McGraw Hill Education.
3. Financial Management: Theory and Practice, Cengage Learning.

Reference Books

1. Fundamentals of Financial Management, Pearson Education.
2. Financial Management, McGraw Hill Education.
3. Principles of Corporate Finance, McGraw Hill Education.
4. Financial Management, Sultan Chand & Sons.
5. Essentials of Financial Management, Taxmann Publications.

Web Resources

1. NPTEL – Financial Management for Managers
2. SWAYAM – Financial Management for Managers
3. Investopedia – Financial Management Resources
4. Corporate Finance Institute (CFI)
5. e-PG Pathshala (UGC)

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

Mapping Scale: 3 - High**, 2 - Moderate**, 1 - Low

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SEMESTER – V

Elective III- Indian Accounting Standards

Learning Objectives

LO1: To provide fundamental knowledge of Indian Accounting Standards (Ind AS) and their significance in financial reporting.

LO2: To understand the framework and applicability of Ind AS in India.

LO3: LO3: To familiarize students with important accounting standards relating to presentation, measurement and disclosure.

LO4: To develop the ability to interpret and apply accounting standards in financial reporting.

LO5: To enable students to understand recent developments in accounting standard convergence and global reporting practices.

UNIT I

Accounting Standards – Meaning and objectives – Need for accounting standards – Evolution of accounting standards in India – Accounting Standards Board (ASB) – International Financial Reporting Standards (IFRS) – Convergence of Ind AS with IFRS – Applicability of Ind AS – Benefits and challenges of Ind AS implementation – Regulatory framework governing Ind AS.

UNIT II

Ind AS 1 – Presentation of Financial Statements – Objectives and components of financial statements – Ind AS 7 – Statement of Cash Flows – Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors – Disclosure requirements – Presentation principles – Practical issues in financial reporting.

UNIT III

Ind AS 2 – Inventories – Measurement and valuation of inventories – Ind AS 16 – Property, Plant and Equipment – Recognition and measurement – Depreciation accounting – Ind AS 38 – Intangible Assets – Recognition and measurement – Impairment concepts – Disclosure requirements.

UNIT IV

Ind AS 115 – Revenue from Contracts with Customers – Recognition and measurement of revenue – Five-step revenue recognition model – Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets – Recognition and measurement principles – Disclosure requirements – Practical applications.

UNIT V

Ind AS 109 – Financial Instruments (Overview) – Ind AS 113 – Fair Value Measurement (Overview) – Corporate financial reporting practices – Sustainability reporting – Integrated reporting – ESG reporting concepts – Digital financial reporting – XBRL reporting – Emerging trends in accounting standards and corporate reporting.

100% Theory

Course Outcomes

After successful completion of the course, students will be able to:

CO1: explain the concepts, objectives and regulatory framework of Indian Accounting Standards.

CO2: apply presentation and disclosure requirements under major Ind AS.

CO3: analyze asset recognition, measurement and disclosure principles.

CO4: examine revenue recognition and liability reporting under Ind AS.

CO5: evaluate contemporary developments in financial reporting and accounting standards.

Text Books

1. Gupta, C. A. Kamal, & Gupta, C. A. D. S. Rawat. (2025). Students' Handbook on Indian Accounting Standards (Ind AS). New Delhi: Taxmann Publications.
2. Agarwal, Dr. Sanjeev Kumar. (2025). Indian Accounting Standards (Ind AS): An Introduction. New Delhi: Bharat Law House.
3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, Sharad K. (2024). Corporate Accounting. New Delhi: Vikas Publishing House.
4. Jain, S. P., & Narang, K. L. (2024). Corporate Accounting. Ludhiana: Kalyani Publishers.

Reference Books

1. Ministry of Corporate Affairs (MCA). (Latest Edition). Indian Accounting Standards (Ind AS). Government of India.
2. ICAI. (Latest Edition). Educational Material on Indian Accounting Standards (Ind AS). New Delhi: Institute of Chartered Accountants of India.
3. Ernst & Young. (Latest Edition). Illustrative Ind AS Financial Statements.
4. Deloitte. (Latest Edition). Indian Accounting Standards – Practical Guide and Illustrations.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

Note: Latest edition of the books and amendments to Ind AS may be used.

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	–	–	2	–	1	1	–	1	–	1
CO2	3	1	3	3	2	1	–	3	–	1	1	–	1	–	1
CO3	3	1	3	3	3	1	–	3	–	2	1	–	1	–	1
CO4	3	1	3	3	3	1	1	3	–	2	1	–	1	1	1
CO5	3	2	3	3	3	2	1	3	1	2	2	1	1	1	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg.
CO1	2	1	1	2	–	6	1.2
CO2	2	2	2	3	–	9	1.8
CO3	2	2	3	3	–	10	2.0
CO4	2	2	3	3	1	11	2.2
CO5	2	2	3	3	2	12	2.4

3 Strong; **2** Medium ,**1** Low
– No Correlation

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER – V

SEC-III --Commerce Practical

LEARNING OBJECTIVES:

LO1 To provide practical exposure to business documentation and office procedures.

LO2 To develop basic banking, accounting and taxation skills.

LO3 To familiarize students with digital payment systems and e-governance services.

LO4 To enhance employability and communication skills through practical business applications.

LO5 To develop basic digital and business management skills required for modern organizations.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I Business Documentation Practice

1. Preparation of Agenda and Minutes for General Meeting and Board Meeting.

2. Preparation of Business Documents: Invoice, Receipt, Debit Note, Credit Note and Delivery Challan

UNIT – II Banking and Digital Payment Practice

1. Filling up of: Cheque, Pay-in-Slip and Bank Account Opening Form

2. Preparation of Flow Chart and Procedure for:

- UPI Payment
- NEFT
- RTGS
- Debit Card and Credit Card Transactions

UNIT – III E-Commerce and Office Practice

1. Preparation of Resume and Job Application Letter.

2. Preparation of Advertisement Copy and Evaluation of Digital Advertisements.

UNIT – IV Accounting and Inventory Practice

1. Preparation of Cash Book and Bank Reconciliation Statement.

2. Preparation of Cost Sheet and Use of Inventory Records (Bin Card/Stock Register).

UNIT – V Tax and E-Governance Practice

1. Application for PAN and Introduction to Income Tax Portal.

2. Introduction to GST Portal:

- GST Registration Process
- Preparation of Simple GST Invoice
- GST Tax Calculation

Note: Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted.

COURSE OUTCOMES :

CO1	Prepare business documents and office records used in commercial organizations.
CO2	Demonstrate practical knowledge of banking procedures and digital payment systems.
CO3	Prepare accounting records and inventory-related documents.
CO4	Apply basic taxation and e-governance procedures in business practices.
CO5	Develop employability, communication and digital business skills for modern workplaces.

REFERENCE BOOKS

1. **R.S.N. Pillai & Bhagavathi** – *Practical Commerce*, Sultan Chand & Sons.
2. **S.P. Jain & K.L. Narang** – *Principles of Accountancy*, Kalyani Publishers.
3. **Arihant Experts** – *Banking and Insurance Practice*, Arihant Publications.
4. **Tally Education Pvt. Ltd.** – *GST and Digital Accounting Basics*, Tally Solutions.
5. **Dr. V. Balachandran & Chandrasekaran** – *Business Practical Applications*, Vijay Nicole Imprints.

WEB RESOURCES

https://www.incometax.gov.in/iec/foportal/
https://www.gst.gov.in/
https://www.rbi.org.in/
https://www.digitalindia.gov.in/
https://www.npci.org.in/
https://tallysolutions.com/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 - High, **2 - Moderate**, 1 – Low

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER – VI

Core XI – Management Accounting

LEARNING OBJECTIVES:

LO1-To understand the nature,scope and functions of management accounting
LO2-To acquire knowledge of various the aspects of Financial Statement Analysis
LO3-To familiarize with fund flow and cash flow analysis
LO4-To use budgeting and budgetary control techniques for planning
LO5-To gain insights into Standard costing and variance Analysis

UNIT – I

Management accounting – Meaning- objectives – Functions – Importance and scope – Distinguish between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting.

UNIT – II

Ratio Analysis – Uses and Limitations of Ratio Analysis – Classification of ratios – Analysis of Liquidity – Solvency and Profitability.

UNIT – III

Fund flow analysis: Uses, Significance and Importance of fund flow statement – Cash flow analysis (new format) – Comparison between Fund Flow analysis and Cash Flow analysis.

UNIT – IV

Budgets and Budgetary control – Definition – Importance – Essentials – Classification of Budgets – Master budget – Preparation of production budget, Purchase budget, Sales budget, Cash budget, Material budget and Flexible budget.

UNIT – V

Standard costing and variance Analysis - Advantages and Limitations of standard costing.

Note: Distribution of marks: Problems 80% and Theory 20%

COURSE OUTCOMES:

CO1-Remember and recall basics in management accounting
CO2-Apply the knowledge of preparation of Financial Statements
CO3-Analyse the concepts relating to fund flow and cash flow
CO4-Evaluate techniques of budgetary control
CO5-Formulate criteria for Standard costing and variance Analysis

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tirchy.
2. Management Accounting - T.S.Reddy and Y.Hari Prasad Reddy, Margham Publication, Chennai.

3. Management Accounting - J. Madagowda, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Accounting for Management - Dr.V.R.Palanivelu,University Science Press, New Delhi.
3. Cost and Management Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi.
4. Management Accounting - R.S.N.Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.
5. Management Accounting - Sharma &Shashi K.Gupta, Kalyani Publishers, NewDelhi.

WEB RESOURCES

1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2. https://accountingshare.com/budgetary-control/
3. https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium**, 1- Low

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER –VI

Core:XII -Auditing

LEARNING OBJECTIVES:

LO1- This course is designed to provide an introduction to auditing the objective include principles and practices used by public auditors and internal auditors
LO2 - To impart knowledge on internal check and internal control
LO3- To enable students of evaluate the importance of audit planning and documentation and the procedures involved in audit.
LO4- To compare and contrast the need for internal audit.
LO5-To illustrate the role of auditors in company.

UNIT I

Auditing: Meaning - Definition – Objectives – Difference between Accountancy and Auditing – Types of Audit – Advantages and limitations of auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost audit – Management Audit.

UNIT II

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal check as regards: Cash Purchases, Cash Sales and Wage Payments. Internal Audit: Meaning – Advantages and Disadvantages of Internal Audit – Difference between Internal Check and Internal audit

UNIT III

Vouching: Meaning –Definition – Objectives – Procedures and Importance – Routine Checking and Vouching – Voucher - Features of good voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipt from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases – Payment to Creditors - Deferred Revenue Expenditure

UNIT IV

Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation – Position of an Auditor as regards the valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments – Stock in Trade – Sundry Debtors. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities

UNIT V

Company Auditor: Appointment, Qualification, Disqualification & Removal, Powers, Duties and Liabilities, Remuneration - Professional Ethics of an Auditor - Audit of Educational Institutions - Audit of Insurance Companies- Audit of Cooperative Societies. Audit Report: Contents and Types

COURSE OUTCOMES:

CO1 -Understand the basic principles and their application of auditing

CO2 - Gain Practical knowledge on Internal Check as regards cash payments of various items

CO3 -Draft an Audit Report on behalf of a Public Limited Company

CO4 - Draft an Audit Program

CO5 - Understand the role and responsibilities of an auditor.

TEXTBOOKS

1. A Text book of Practical Auditing – B. N. Tandon, S. Chand Publishing Pvt Ltd, New Delhi
2. Principles and Practice of Auditing – R. G. Saxena, Himalay Publishing House Pvt Ltd., Mumbai.
3. Principles and Practice of Auditing – Dinkar Pagare, Sultan Chand. & Sons, New Delhi.
4. Auditing: Principles and Practice – Ravinder Kumar & Virender Sharma, PHI Learning Pvt Ltd, Delhi

REFERENCE BOOKS

1. Practical Auditing – K. Sundar, & K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Practical Auditing – S. vengadamani, Margham Publication, Chennai
3. Auditing Theory and Practice – Pradeep Kumar, Baldev Sachdeva and Jagwant Singh – Kalyani Publishers, Ludhiana
4. Auditing (Including Skill Development) – H. R. Appannaiah & R. G. Saxena, Himalaya Publishinh House Pvt Ltd., Mumbai

WEB RESOURCES

1. https://accountlearning.com/basic-functions-auditing/
2. https://records.princeton.edu/records-auditing-manual/records
3. https://www.yourarticlelibrary.com/auditing-practice/secretarial-practice-

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO – PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	0	1	0	1	1	0	2	0	1	16	1
CO2	3	2	3	2	2	1	1	2	1	1	1	0	2	1	1	23	2
CO3	3	2	3	3	2	2	1	2	1	1	1	1	2	1	1	26	2
CO4	3	3	3	3	3	2	1	2	1	1	2	1	3	2	2	32	2
CO5	2	2	2	2	2	1	1	1	2	1	1	2	3	2	2	26	2

CO – PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	1	11	2
CO4	2	3	2	3	2	12	2
CO5	2	2	1	3	2	10	2

3 – Strong**, 2- Medium,** 1- Low

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER VI

Core: XIII – Income Tax Law and Practice – II

LEARNING OBJECTIVES:

LO1-To understand the provisions relating to capital gains under income tax act ,1961
LO2-To understand the provisions for computation of income from other sources.
LO3-To familiarize with the provisions relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4-To gain knowledge of the procedures involved in the assessment of individuals
LO5-To devlop knowledge about assessment procedures under income tax act ,1961

UNIT – I

Income from Capital Gains – Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain –Exemptions - Computation of Capital Gains – Capital loss – Tax on Capital gains.

UNIT – II

Income from other sources – General income - Specific income – Deductions in computing income from other sources – Computations of income from other sources.

UNIT – III

Aggregation of Income – Deemed Income - Deduction from Gross Total Income – Set off and Carry Forward of Losses.

UNIT – IV

Computation of Tax Liability – Rules of Income Tax – Surcharge – Tax free incomes – Tax relief – Computation of tax liability of Individual and Firms.

UNIT – V

Income Tax Authorities – Powers – Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

Note: Distribution of marks: Problems 80% and Theory20%.

COURSE OUTCOMES*:*

CO1-Remember and recall provisions on capital gains
CO2-Apply the knowledge about income from other sources
CO3-Analyze the set off and carry forward of losses provisions
CO4-Learn about assessment of individuals
CO5-Apply procedures learnt about assessment procedures.

TEXT BOOKS

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Ltd, 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. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

WEB RESOURCES

1. https://www.investopedia.com/terms/c/capitalgain.asp
2. https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3. https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

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SEMESTER VI

Core:XIV -Entrepreneurial Development

LEARNING OBJECTIVES:

LO1 Understand the concept of entrepreneur and entrepreneurship, traits, types, and role of entrepreneurs in economic development along with recent trends.
LO2 Apply techniques for generating innovative business ideas, creativity, product selection, capital budgeting, project profile preparation, and basics of patents & trademarks.
LO3 Develop business plans through feasibility study, market & technical analysis, cost-benefit analysis, project formulation, and assess business models & startup problems.
LO4 Evaluate government schemes for startups and women entrepreneurs – Startup India, MUDRA, ODOP, NEEDS, UYEGP, etc., and role of MSME, SIDO, EDI, MDI.
LO5 Identify causes of industrial sickness and examine preventive & remedial measures for rehabilitation of sick industries/businesses.

UNIT - I

Entrepreneur- Meaning & definition, Types of entrepreneurs, traits of Entrepreneurs, Role of Entrepreneurs in Economic Development. Entrepreneurship- Meaning & definition, Factors affecting entrepreneurship, Difference between entrepreneur and entrepreneurship. Recent development in entrepreneurship.

UNIT - II

Generating innovative ideas of business- Brainstorming, focus group, survey, customer advisory boards. Creativity and selection of Products. Capital budgeting, Project profile preparation, matching entrepreneur with the project,. Introduction of Patent and Trademarks.

UNIT - III

Business Plan Development- Feasibility study and evaluation of projects -Market analysis, technical analysis, cost-benefit analysis, Project formulation, assessment of business models-Dealing with basic and initial problems of setting up of enterprises.

UNIT - IV

Awareness of various government schemes for start-up business- Start-up India, Stand-up India, Atma Nirbhar Bharat mission, Make in India‘ Program, ASPIRE, MUDRA, ODOP, DEAP. Role of Women Entrepreneurs in Economic development.-Schemes for Women entrepreneurs- NEEDS, UYEGP, Annapurna scheme, Dena shakti scheme, Mudra loan for women, Shree Shakti scheme, Tamil Nadu Women Entrepreneurs Empowerment Scheme (TWEES). Role of MSME, SSI, SIDO, EDI and MDI.

UNIT - V

Problems and remedies of sick industries, Causes of Industrial sickness, Preventive and remedial measures of Sick industries. Preventive and rehabilitation of business.

COURSE OUTCOMES :

CO1: Distinguish between entrepreneur and entrepreneurship, explain entrepreneurial traits, and assess their contribution to economic development in India.

CO2: Generate and screen innovative business ideas using brainstorming, focus groups, and surveys, and prepare project profiles with capital budgeting basics.

CO3: Conduct feasibility studies and develop a business plan incorporating market, technical, and cost-benefit analysis to address startup challenges.

CO4: Utilize knowledge of Startup India, MUDRA, ODOP, DEAP, and women-specific schemes to formulate proposals and leverage MSME/EDI support.

CO5: Diagnose causes of industrial sickness and recommend preventive & rehabilitation strategies for sustainable enterprise management.

TEXT BOOKS

1. Khanka, S.S. – *Entrepreneurial Development*, S. Chand & Co., Revised Edition, 2023
2. Gupta, C.B. & Srinivasan, N.P. – *Entrepreneurial Development*, Sultan Chand & Sons, 2022
3. Desai, Vasant – *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Latest Edition

REFERENCE BOOKS

1. Holt, David H. – *Entrepreneurship: New Venture Creation*, Pearson Education
2. Hisrich, Robert D., Peters, Michael P. & Shepherd, Dean A. – *Entrepreneurship*, McGraw Hill, 11th Edition
3. Charantimath, Poornima M. – *Entrepreneurship Development and Small Business Enterprises*, Pearson, 4th Edition
4. Taneja, Satish & Gupta, S.L. – *Entrepreneurship Development*, Galgotia Publishing
5. Government of India – *MSME Annual Report & Scheme Guidelines*, Ministry of MSME – Latest

WEBSITE LINKS / E-RESOURCES

1. Startup India Portal – https://www.startupindia.gov.in/ – Registration, schemes, learning resources
2. MUDRA – Micro Units Development & Refinance Agency – https://www.mudra.org.in/
3. Ministry of MSME – https://msme.gov.in/ – Schemes, Udyam Registration, ASPIRE, ODOP

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

B.COM - PROFESSIONAL ACCOUNTING

SEMESTER – VI

Core : XV- Project Work (Group)

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

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

LEARNING OBJECTIVES:

LO1 To Give Idea about Research Project

LO2 To identify the research problem

LO3 To review Literature

LO4 To give knowledge on Data Collection and Analysis

LO5 To Learn Project Preparation

COURSE OUTCOME:

CO1 Gain knowledge about Research Project
CO2 Increase knowledge on research problem
CO3 Improve practice in review of literature
CO4 Gain knowledge on Data Collection and Analysis
CO5 Be Proficient in Project Preparation

PROJECT DESCRIPTION GUIDELINES

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

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

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

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

.

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	2	2	3	3	3	3	2	2	2	2	2	1	2	2	2	33	2
CO2	2	3	3	3	3	3	2	3	2	2	3	1	2	2	2	36	2
CO3	2	3	3	3	3	2	3	2	2	2	2	2	2	3	2	36	2
CO4	2	3	2	2	2	2	3	2	2	3	2	2	2	2	2	33	2
CO5	2	2	2	2	2	2	3	2	2	2	2	2	3	3	3	34	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	3	2	1	9	2
CO2	2	2	3	2	1	10	2
CO3	2	3	2	3	2	12	2
CO4	3	2	2	3	2	12	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

PROJECT WORK VIVA-VOCE

Specimen–I

TITLE

A project report submitted to the Periyar University in partial fulfillment of the requirements for the award of the degree of

B.COM (PROFESSIONAL ACCOUNTING)

By

Name of the student

Reg. No………………..

Under the guidance of
Name of the guide

College
Logo

Department, College Name and place

Month and year of submission

CERTIFICATE

This is to certify that the project entitled, –**TITLE** , is a bonafide work carried out by…………………Reg. No……... under my supervision and guidance during the academic year in partial fulfillment of the requirements for the award of the degree of **B.COM (PROFESSIONAL ACCOUNTING)** and the work is an original one and has not formed basis for the award of any degree, diploma, associate ship, fellowship of any other similar title.

GUIDE SIGNATURE **HOD SIGNATURE**

Project work evaluation viva – voce examination conducted on ………….

INTERNAL EXAMINER **EXTERNAL EXAMINER**

DECLARATION

I hereby declare that this project work entitled –TITLE‖ submitted to the PERIYAR UNIVERSITY, SALEM in partial fulfillment of the requirements for the award of **B.COM (PROFESSIONAL ACCOUNTING)** is an original one and has not been submitted earlier either to this university or to any other institution for the award of any degree / diploma.

Date: **Candidate signature**

Place:

SKILL BASED ELECTIVE COURSES FOR NAAN MUDHALVAN FAILED STUDENTS
SEMESTER - II
SEC – BUSINESS COMMUNICATION

LEARNING OBJECTIVES

LO1 Understand the fundamentals of business communication.
LO2 Develop effective oral and written communication skills.
LO3 Prepare business letters, reports, and professional documents.
LO4 Enhance presentation and interpersonal communication abilities.
LO5 Apply communication techniques in business situations.

UNIT I:

Introduction to Business Communication: Meaning, objectives, process, importance, barriers to communication, and methods of overcoming barriers.

UNIT II:

Written Communication: Business letters, e-mails, notices, circulars, agenda, minutes, and office correspondence.

UNIT III:

Oral Communication: Meetings, interviews, group discussions, presentations, and public speaking.

UNIT IV:

Business Reports and Technology Report writing, report structure, business communication through digital platforms and social media.

UNIT V:

Soft Skills and Professional Communication Interpersonal skills, listening skills, etiquette, team communication, and workplace communication.

COURSE OUTCOMES

CO1: Explain the concepts and importance of business communication.
CO2: Draft business letters, emails, and official correspondence effectively.
CO3: Demonstrate oral communication skills in meetings and presentations.
CO4: Prepare business reports using appropriate formats.
CO5: Apply professional and interpersonal communication skills in business environments.

TEXTBOOKS

1.Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.

2.Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.

3.K.P. Singha, Business Communication, Taxmann, New Delhi.

4.R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

REFERENCE BOOKS

1.V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.

2.Rithika Motwani, Business communication, Taxmann, New Delhi.

3.Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - III

SEC -- OFFICE ORGANISATION

LEARNING OBJECTIVES

LO1 Understand the concept, importance, and functions of office organisation.
LO2 Gain knowledge of office management and office systems.
LO3 Develop skills in handling office records and correspondence.
LO4 Understand modern office equipment and technology.
LO5 Apply office procedures and practices in business organizations.

UNIT I

Introduction to Office Organisation Meaning, objectives, importance, functions, and principles of office organisation.

UNIT II:

Office Management Office layout, office environment, office systems, and office supervision.

UNIT III:

Office Records and Filing Record management, filing systems, indexing, and office forms.

UNIT IV:

Office Communication and Correspondence Internal and external communication, business correspondence, mail handling, and office reports.

UNIT V

Modern Office Practices Office automation, computers in office management, modern office equipment, and e-office concepts.

COURSE OUTCOMES

CO1: Explain the concepts and functions of office organisation.
CO2: Apply office management principles in business organizations.
CO3: Maintain office records and filing systems effectively.
CO4: Prepare and manage office correspondence and communications.
CO5: Utilize modern office technologies and office automation tools.

TEXTBOOKS

1. R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
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 Robbinson: Text book of Office Management, Tata McGraw-Hill-Noida

REFERENCE BOOKS

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,
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - IV
SEC -- CAPITAL MARKET

LEARNING OBJECTIVES

LO1 Understand the structure and functions of the capital market.
LO2 Gain knowledge of financial instruments traded in capital markets.
LO3 Study the role of stock exchanges and market intermediaries.
LO4 Understand securities trading and investor protection measures.
LO5 Develop awareness of capital market regulations and practices.

UNIT I:

Introduction to Capital Market - Meaning, features, importance, structure, and functions of the capital market.

UNIT II:

Financial Instruments - Equity shares, preference shares, debentures, bonds, mutual funds, and government securities.

UNIT III:

Stock Exchanges - Meaning, functions, organization, listing of securities, and major stock exchanges in India.

UNIT IV:

Market Intermediaries and Trading Brokers, sub-brokers, merchant bankers, depositories, online trading, and settlement process.

UNIT V:

Investor Protection and Regulation - Role of SEBI, investor protection measures, and grievance redressed, and market regulations.

COURSE OUTCOMES

CO1: Explain the concepts and functions of the capital market.
CO2: Identify various financial instruments available in the capital market.
CO3: Describe the role and functions of stock exchanges.
CO4: Understand securities trading and market intermediary services.
CO5: Apply knowledge of investor protection and capital market regulations.

TEXT BOOKS

1. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
2. B. Santhanam, Financial Services, Margham Publications, Chennai.
3. Dr.L.Natarajan ,Financial markets and services – Margham Publications, Chennai.
4. Dr.L.Natarajan, Securities Laws and Market operations Margham Publications, Chennai

REFERENCE BOOKS

1. Deepak Rathe ,Capital Market in India – Reforms and Regulations,.
2. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
3. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - V

SEC --- SERVICES MARKETING

LEARNING OBJECTIVES

LO1 Understand the fundamentals of service marketing.

LO2 Learn the characteristics and classification of services.

LO3 Analyze consumer behavior in service industries.

LO4 Understand service quality and customer satisfaction.

LO5 Study service marketing strategies and relationship marketing.

UNIT I:

Introduction to Service Marketing: Meaning, nature, scope, importance, characteristics of services, service sector growth.

UNIT II:

Consumer Behaviour in Services: Customer expectations, service encounters, customer perception and satisfaction.

UNIT III:

Service Marketing Mix: 7Ps of service marketing – Product, Price, Place, Promotion, People, Process and Physical Evidence.

UNIT IV:

Service Quality: Service quality concepts, SERVQUAL model, customer satisfaction and service recovery.

UNIT V:

Relationship Marketing: Customer relationship management, customer retention, loyalty programs and digital service marketing.

COURSE OUTCOMES

CO1 Explain the concepts and importance of service marketing.

CO2 Identify various service sectors and their marketing practices.

CO3 Apply service quality measurement techniques.

CO4 Evaluate customer satisfaction and retention strategies.

CO5 Develop basic service marketing plans.

RECOMMENDED TEXT BOOKS

1. Christopher Lovelock & Jochen Wirtz – Services Marketing – Pearson Education.
2. Valarie A. Zeithaml, Mary Jo Bitner & Dwayne D. Gremler – Services Marketing – McGraw-Hill Education.
3. R. Srinivasan – Services Marketing: The Indian Context – PHI Learning Pvt. Ltd.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
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CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - VI

SEC – INSURANCE

LEARNING OUTCOMES

LO1 Gain knowledge of the Insurance Act, 1938.

LO2 Learn various types and advantages of life insurance policies.

LO3 Learn the principles governing fire insurance.

LO4 Understand the meaning and types of marine insurance.

LO5 Gain knowledge of rural insurance schemes.

UNIT - I

Insurance: Meaning, functions, nature and principles of insurance, need and importance of insurance to individuals and business – Insurance as a social security Tool

UNIT - II

Life Insurance: Features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

UNIT - III

Marine Insurance: Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

UNIT - IV

Fire Insurance: Features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance

UNIT - V

Miscellaneous Insurance: Motor insurance – Burglary – Personal accident insurance – Health Insurance – Liability Insurance- Banc assurance.

COURSE OUTCOMES

CO1 Explain the basic concepts and functions of insurance.

CO2 Classify different types of life insurance policies.

CO3 Explain the concepts and types of marine insurance.

CO4 Explain the concepts and types of marine insurance.

CO5 Explain rural insurance schemes and their importance.

REFERENCE BOOKS:

1. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi,2000
2. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co., 2000 P.S Palandi,
3. Insurance in India, Response Books – Sagar Publications, 2025

TEXTBOOKS

1. Neeti Gupta, Anuj Gupta and Abha Chopra 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.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

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CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
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CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

QUESTION PAPER PATTERN

QUESTION PAPER

PATTERN FOR THEORY

SUBJECTS

(Including skill based and non-major elective papers)

Time:3 Hours. Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All the Questions

(Three questions from each unit)

Objective type questions

PART – B (2x 5 =10Marks)

Answer any two questions out of five questions

(One question from each unit)

PART – C (5 x 10 = 50 Marks)

Answer all the questions

(One question from each unit with internal choice)

Either or pattern

MODEL QUESTION PAPER

Sub Code: **Sub Title :**			
Time:	**3 Hours**	**Maximum :**	**75 Marks**

Part – A **CHOOSE THE BEST ANSWER** **(15 x 1 =15 Marks)**

(3 Questions from each Unit)

1	Question			
	Ans: a)	b)	c)	d)
2	Question			
	Ans: a)	b)	c)	d)
3	Question			
	Ans: a)	b)	c)	d)
4	Question			
	Ans: a)	b)	c)	d)
5	Question			
	Ans: a)	b)	c)	d)
6	Question			
	Ans: a)	b)	c)	d)
7	Question			
	Ans: a)	b)	c)	d)
8	Question			
	Ans: a)	b)	c)	d)
9	Question			
	Ans: a)	b)	c)	d)
10	Question			
	Ans: a)	b)	c)	d)
11	Question			
	Ans: a)	b)	c)	d)
12	Question			
	Ans: a)	b)	c)	d)
13	Question			
	Ans: a)	b)	c)	d)
14	Question			
	Ans: a)	b)	c)	d)
15	Question			
	Ans: a)	b)	c)	d)

Part B	**Answer any TWO Questions** **(2x5 =10)**
16	From unit I
17	From unit II
18	From unit III
19	From unit IV
20	From unit V

Part C		**ANSWER ALL THE QUESTIONS (5x10= 50)**
21	a	First half of unit l
		or
	b	Second half of unit l
22	a	First half of unit ll
		or
	b	Second half of unit ll
23	a	First half of unit lll
		or
	b	Second half of unit lll
24	a	First half of unit lV
		or
	b	Second half of unit lV
25	a	First half of unit V
		or
	b	Second half of unit V