

GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Accredited at A++ Grade By NAAC)

Guru Nanak Salai, Velachery, Chennai - 600042



SCHOOL OF COMMERCE B.COM. ACCOUNTING AND FINANCE

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

(For the UG Batch of 2024-27 and thereafter)

S. NO	CONTENTS	PAGE NO.
1.	LOCF – Learning Outcome based Curriculum Framework	4
2.	Vision	5
3.	Mission	5
4.	Program Educational Outcomes (PEOs)	5
5.	Program Outcomes (POs)	6
6.	Program Specific Outcomes (PSOs)	6
7.	PEO – PO Mapping	7
8.	PO – PSO Mapping	7
9.	Choice Based Credit System (CBCS)	7
10.	Consolidated Credit Structure for all the 3 years	9
11.	Credit Distribution for Each Semester	11
12.	Mode of Evaluation	16
13.	Method of Assessment	16
14.	Financial Accounting	19
15.	Principles of Management	22
16.	Business and International Economics	25
17.	Basic Tamil I/Advanced Tamil I/Basics of Logistics	28
18.	Communication skills and Personality Development skills	30
19.	Advanced Financial Accounting	34
20.	Marketing Management	37
21.	Security Analysis and Portfolio Management	40
22.	Basic Tamil II/Advanced Tamil II/Basics of Self Help Groups	43
23.	Interview skills and Resume writing	45
24.	Corporate Accounting	48
25.	Management Accounting	51
26.	Business Communication	54
27.	Legal Aspects of Business	57
28.	Statistics and Operation Research - I	60
29.	Digital Proficiency and Multimedia skills	64

30.	Self- Study Course	66
31.	Advanced Corporate Accounting	74
32.	Financial Management	77
33.	Goods and Services Tax and Customs Law	80
34.	Banking and Financial Services	83
35.	Statistics and Operations Research - II	86
36.	Environmental Studies	90
37.	Foundations of Quantitative Aptitude	92
38.	Cost accounting	96
39.	Entrepreneurial Development	99
40.	Income Tax law & Practice - I	102
41.	Practical Auditing	105
42.	Indian Constitution and Human Rights	108
43.	Value Education	111
44.	Internship	113
45.	Advanced Cost Accounting	115
46.	Income Tax Law & Practice - II	118
47.	Working Capital Management	121
48.	Research Methodology	124
49.	Project	127

LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

PREAMBLE

1. About the Programme

Bachelor of Commerce (Accounting and Finance) is the branch from the B. Com Program an undergraduate program of 3 years. This program teaches the fundamentals of accounting and finance practices. Throughout this program, an individual can learn the technical skills associated with many of the procedures of finance analysis and accounting standards. The curriculum of this program is framed in such a way to meet the international or global standard. This Program also involves the concepts of money, business and management with an emphasis on professional careers in these areas to develop a range of subject specific and technical skills. This Program also gains more general skills like numerical and quantitative skills, oral and written communication skills, entrepreneurship ability and more. This program provides the knowledge of accountancy practices, commerce, industry and finance. After completing the Program, the students are hired in the areas like educational institutes, banks, stock exchanges, excise departments, auditing offices etc. and can find jobs in the fields of Business Analyst, Money Manager, Risk Analyst, Senior Accountant, Market Analyst, Financial Analyst, cashier/Teller, Executive Assistant, Investment Banker, etc.

2. VISION

"To impart value-based quality academia; to equip the students with multi-dimensional talents to face the competitive world in future; to nurture the students to achieve academic excellence embracing holistic and value-based development; to enlighten students by creating multifarious opportunities to kindle their potential and emboldening them to follow their passion".

3. MISSION

1. To Provide a fostering and inspiring environment to enhance the potentials of the students and ensure that the curriculum helps to bridge the gap between industry and academia.
2. To prepare students to tackle the challenges in different facets of life through Application-Oriented skill-based practical learning for molding the students into technically sound accounts, management and taxation professionals.
3. To deliver teaching and learning process with state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship and so on.
4. To provide the student with an exposure to self-employment avenues
5. To impart skill-based training and incubation facilities to promote entrepreneurship

4. Programme Educational Outcomes (PEOs)

1. Values of Life, Ethics & Social Concern

The graduates exhibit truth, loyalty, and love as integral moral principles, thereby contributing to a society characterized by enhanced well-being and fundamental goodness in behavior.

2. Employability & Entrepreneurship

The graduates apply analytical, logical, and critical problem-solving skills in professional contexts, elevating employability and cultivating entrepreneurial capabilities through upskilling.

3. Regional/National/Global Relevance & Competency

The graduates foster advanced analytical skills and a heightened appreciation for current Regional/National/Global perspectives, enabling informed and sustainable decision-making in a dynamic environment.

4. Skill Enhancement, Self-Directed & Lifelong Learning

The graduates independently engage in skill-based learning, utilizing infrastructure and opportunities for continuous upskilling, enabling self-evaluation and lifelong excellence attainment.

5. Research Skills & Innovation

The graduates proficiently apply scientific reasoning, fostering creativity, strategic thinking, and effective problem-solving skills. They demonstrate a core competency in generating innovative ideas for advancements and inventions.

5. PROGRAMME OUTCOMES

PO 1 : KNOWLEDGE MANAGEMENT AND PROFESSIONAL COMPETENCY:

To understand the fundamental business concepts including accounting, finance, banking, taxation, marketing and management.

PO 2 : CRITICAL THINKING AND PROBLEM SOLVING:

To develop critical thinking skills, cultivating the capacity to address challenges and find effective solutions in a business context.

PO 3 : TEAM WORK AND LEADERSHIP:

To foster the ability to work collaboratively in teams and assume leadership roles.

PO 4 : COMMUNICATION SKILLS AND DIGITAL LITERACY:

To enhance written and verbal communication skills essential for effective business correspondence and also to be proficient in using relevant business technologies and software.

PO 5 : MULTICULTURAL ETHICS AND COMPETENCE:

To understand the impact of globalization on business and to develop a sense of Multicultural ethical decision-making in international business environments.

6. PROGRAMME SPECIFIC OUTCOMES

PSO 1: Prioritize & work in solving dynamic challenges of the business environment

PSO2: Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills

PSO3: Apply accounting concepts & theories to enter the work environment with confidence & strength

PSO4: Analyze the financial position of the business, manage investment portfolios and working capital of business.

PSO5: Develop quantitative aptitude, presentation and analytical skills of the students.

7. PEO – PO mapping

	PEO 1	PEO2	PEO3	PEO4	PEO5
PO 1	3	3	3	3	3
PO 2	3	3	3	3	3
PO3	3	3	3	3	3
PO 4	3	3	3	3	3
PO 5	3	3	3	3	3

8. PO – PSO mapping

	PO1	PO2	PO3	PO4	PO5
PSO 1	3	3	3	3	3
PSO 2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO 4	3	3	3	3	3
PSO 5	3	3	3	3	3

9. CHOICE BASED CREDIT SYSTEM (CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill-based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point

Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

ELIGIBILITY FOR ADMISSION

Candidates admitted to the first year of the B.Com (Accounting and Finance) should have passed the higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the relevant subject from a recognized university as per the norms of the University of Madras.

DURATION OF THE COURSE

The UG programme is three years duration with six semesters and the PG programme is of two years duration with four semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

COURSE OF STUDY

The main course of study for the Bachelor's Degree shall consist of the following:

FOUNDATION COURSES

PART - I: Tamil/ Hindi /Sanskrit/French

PART - II: English

CORE COURSES

PART - III: Consisting of (a) Main subject (b) Allied Subjects (c) Elective subjects related to the main subject of study and project work.

PART – IV: Those who have not studied Tamil up to XII standard and have taken a non- Tamil language under Part – I, shall opt for Basic Tamil in the first two semesters.

Those who have studied Tamil up to XII standard, and taken a non -Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.

Others, who do not come under either of the clauses mentioned above, can choose a Non-Major Elective (NME) in the first two semesters.

Soft Skills (I, II, III & IV Semesters)

Self-Study (Compulsory) Course (III Semester)

Environmental Studies (IV Semester)

Value Education (V Semester)

Summer Internship (After IV Semester)

PART - V: Compulsory Extension Services

A Student shall be awarded one credit for compulsory extension service. A student must enroll in NSS / NCC /Sports & Games/ Citizen Consumer Club / Enviro Club or any other service organization in the College and should put in compulsory minimum attendance of 40 hours, which shall be duly certified by the Principal of the College. If a student lacks 40 hours compulsory minimum attendance in the extension services in any Semester, s/he shall have to compensate the same, during the subsequent Semesters.

COURSE STRUCTURE

The B.Com. Accounting and Finance programme consists of 19 Core courses with 4 credits for each paper, 3 Elective courses and 4 Allied courses with 5 credits for each paper in addition to 4 Soft Skill courses with two credits each. Internship as a compulsory component carries 2 credits.

Internship training is a compulsory component for all the UG & PG programmes.

10. Consolidated Credit Structure for all the 3 years:

Course component		No. of Papers	Credits
Part I	Language	2	6
Part II	English	2	6
Part III	Core	19	76
	Allied	4	20
	Elective	3	15
Part IV	NME	2	4

	Soft Skills	4	8
	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
Part V	Extension activity	1	1
Total		41	144

11. Credit Distribution for Each Semester:

Semester	Part	Course Component	Name of the Course	Credits	Hours/week	CIA	ESE	Total
I	I	Language - I	Tamil I/Hindi I/Sanskrit I/French I	3	6	50	50	100
	II	English- I	English- I	3	4	50	50	100
	III	Core I	Financial Accounting (Common to B.Com (GEN), B.Com(MM), B.Com (AF), B.Com (ISM, BBA)	4	5	50	50	100
		Core II	Principles of Management (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM,BBA)	4	5	50	50	100
		Allied 1	Business and International Economics	5	6	50	50	100
	IV	NME I	Basic Tamil I/Advanced Tamil I / Basics of Logistics	2	2	50	50	100
		Soft Skills I	Communication Skills and Personality Development Skills	2	2	50	50	100
Total				23	30	350	350	700
II	I	Language – II	Tamil II/Hindi II/Sanskrit II/French II	3	6	50	50	100
	II	English – II	English – II	3	4	50	50	100
	III	Core III	Advanced Financial Accounting (Common to B.Com (GEN), B.Com(AF)	4	5	50	50	100
		Core IV	Marketing Management (Common to B.Com (GEN), B.Com (AF), B.Com (MM), B.Com (ISM),BBA)	4	5	50	50	100
		Allied II	Security Analysis and Portfolio Management	5	6	50	50	100
	IV	NME II	Basic Tamil II/Advanced Tamil II/ Basics of Self Help Groups	2	2	50	50	100
		Soft Skills II	Interview Skills and Resume Writing	2	2	50	50	100
Total				23	30	350	350	700

Semester	Part	Course Component	Name of the Course	Credits	Hours/week	CIA	ESE	Total	
III	III	Core V	Corporate Accounting (Common to B.Com (GEN), B.Com (AF), B.Com (MM))	4	6	50	50	100	
		Core VI	Management Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (MM), B.Com (AF), B.Com (ISM, BBA))	4	6	50	50	100	
		Core VII	Business Communication (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM, BBA))	4	5	50	50	100	
		Core VIII	Legal Aspects of Business (Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), BBA)	4	5	50	50	100	
		Allied III	Statistics and Operations Research - I (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (A&F), BBA)	5	6	50	50	100	
	IV	Soft Skills III	Digital Proficiency and Multimedia Skills	2	2	50	50	100	
		Self-study paper (Compulsory Course) Can choose any one from the two given	1. Indian Heritage and Knowledge System/ 2. Contemporary World and Sustainable Development	2	-	-	100	100	
	Total				25	30	300	400	700
	IV	III	Core IX	Advanced Corporate Accounting (Common to B.Com (Gen), B.Com (AF))	4	5	50	50	100
Core X			Financial Management (Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF),	4	5	50	50	100	

			B.Com (ISM), BBA)					
		Core XI	Goods and Services Tax and Customs Law (Common to B.Com (GEN), B.Com (CS), B.Com (AF), BBA)	4	5	50	50	100
		Core XII	Banking and Financial Services	4	5	50	50	100
		Allied IV	Statistics and Operations Research - II (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (A&F), BBA)	5	6	50	50	100
	IV	EVS	Environmental Studies	2	2	50	50	100
		Soft Skills IV	Foundations of Quantitative Aptitude	2	2	50	50	100
Total				25	30	350	350	700
V	III	Core XIII	Cost Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (MM))	4	6	50	50	100
		Core XIV	Entrepreneurial Development Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)	4	6	50	50	100
		Core XV	Income Tax Law and Practice-I (Common to B.Com (GEN), B.Com (CS), B.Com (AF))	4	6	50	50	100
		Core XVI	Practical Auditing (Common to B.Com (GEN), B.Com (BM), B.Com (AF))	4	6	50	50	100
		Elective-I IDE	Indian Constitution and Human Rights	5	5	50	50	100
	IV	Value Education	Value Education	2	1	50	50	100
		Internship	Internship	2	-	-	-	-
	Total				25	30	300	300

Semester	Part	Course Component	Name of the Course	Credits	Hours/week	CIA	ESE	Total
VI	III	Core XVII	Advanced Cost Accounting (Common to B.Com (GEN), B.Com (AF))	4	6	50	50	100
		Core XVIII	Income Tax Law and Practice – II (Common to B.Com (GEN), B.Com(CS), B.Com (AF))	4	6	50	50	100
		Core XIX	Working Capital Management	4	6	50	50	100
		Elective II	Research Methodology	5	6	50	50	100
		Elective III	Project	5	6	50	50	100
	V	Extension Activity	Participation in NSS/NCC/ Enviro Club, etc.	1	-	-	-	-
Total				23	30	250	250	500
Grand Total				144	180			

EXAMINATION

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent.

CONTINUOUS INTERNAL ASSESSMENT (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 80 working days in each semester. For the courses coming under Part IV, ESE will be conducted in MCQ pattern. Internship credits will be given in semester V after verification of documents by the respective Heads.

The schedule for these tests is as follows:

CIA	Schedule	Syllabus Coverage
Mid Semester Examination	After 45 working days of the Semester	60%
Model Examination	After 80 working days of the Semester	95%

The components for the CIA (Theory & Practicals) are as follows:

Internal Components			
Assessment Type	Nature	Maximum Marks	% of Weightage
CIA	Mid Semester Examination	50	10
Model	Model Examination	100	10
	Assignment		10
	Class activities		15
	Attendance		5
Total			50

The class activity relates to a programme of accepted innovative techniques such as Seminar, Quiz, Portfolio creation, PowerPoint presentation, Objective tests, Role play, Group discussion, Case Study etc. The mode of evaluation of the class activity will be fixed before the commencement of the semester and an approval will be obtained from the Head of the programme/wing. The students will be informed of the various methods of evaluation once the semester begins.

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the Principal in case of glaring disparities in marking. CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty. The marks for attendance will be awarded as per the following:

% of General Attendance	Marks Awarded
90-100	5
75-89	4
60-74	3
<60	0

END SEMESTER EXAMINATIONS (ESE)

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for all UG and PG programmes will be held for all courses in November/December and April/May. Practical examinations will be conducted only during the end of the odd / even semester before, during or after the commencement of the theory exam. The schedule for ESE Practicals will be notified by the Controller of Examinations in consultation with the Dean (Academics)

12. Mode of Evaluation

METHODS OF EVALUATION		
Internal Evaluation	Mid Sem Exam (10)	50 Marks
	Model Exam (10)	
	Assignment (10)	
	Class activity (15)	
	Attendance (5)	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

13. Method of assessment

Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the textbook. Suggested Keywords: Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why
Understanding (K2)	<ul style="list-style-type: none"> Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combined at altogether Suggested Keywords: Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using / applying a concept learned in the classroom. Students must use their knowledge to determine a exact response. Suggested Keywords: Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to breakdown something into its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. Suggested Keywords: Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme

Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers. • Suggested Keywords: Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills • Suggested Keywords: Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory

SEMESTER-I

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH:2024-27
PART: III	COURSE COMPONENT: CORE - I
COURSE NAME: FINANCIAL ACCOUNTING	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS: 75
THEORY AND PROBLEMS	

(Common to B.Com (GEN), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)

COURSE OBJECTIVE

Introduction to basic concepts of Single-entry system, Depreciation, BRS and Departmental accounts.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire the basic concepts of accounting and preparation of final accounts.
2. Understand the procedures of Accounting under Single entry system.
3. Know the different methods of charging depreciation.
4. Exposure regarding insurance claims and Bank reconciliation statement.
5. Obtain knowledge and applicability of Departmental accounts.

UNIT I

(17 Hours)

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards - Preparation of Final Accounts – Trading Account-Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT II

(17 Hours)

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method – Conversion method.

UNIT III

(15 Hours)

Depreciation-Meaning–Causes–Difference among Depreciation, Amortization and Depletion - Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard– Straight Line Method and Written Down Value Method (Change in method excluded)

UNIT IV

(14 Hours)

Bank Reconciliation statement- Insurance claims, claim for loss of stock destroyed including Average Clause.

UNIT V**(12 Hours)**

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter-Departmental Transfers at cost or Selling Price - Treatment of Expenses that cannot be apportioned– Preparation of Departmental profit and loss account.

THEORY- 20% PROBLEMS - 80%**RECOMMENDED TEXT BOOKS**

1. Gupta. R.L & Gupta V.K,2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai,5th edition.
3. Dr. S. Manikandan, Financial Accounting, Scitech Publications, Chennai.

REFERENCE BOOKS

1. Goel. D. K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain. S.P & Narang. K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana,4th edition.
3. Rakesh Shankar. R & Manikandan. S, Financial Accounting, SCITECH,3rd edition.
4. Shukla & Grewal,2002, Advanced Accounting, Sultan Chand & Sons, New Delhi,15th edition.
5. Tulsian P.C.,2006, Financial Accounting, Pearson Education.

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (Each in 50 words)	1 -12	3	30
B	Answer any 5 out of 7 questions (Each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
	TOTAL MARKS			100

Break up of questions for theory and problems

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A – 12			SECTION B - 7		SECTION C - 4	

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	2	2	3
CO 5	3	3	3	3	3
Ave.	3	3	2.6	2.8	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire the basic concepts of accounting and preparation of final accounts.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Understand the procedures of Accounting under Single entry system.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Know the different methods of charging depreciation.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Exposure regarding insurance claims and Bank reconciliation statement.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO5	Obtain knowledge and applicability of Departmental accounts.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE-II
COURSE NAME: PRINCIPLES OF MANAGEMENT	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Comprehend the basic functions of management, its theories and the application of management in the various functional areas.
2. Understand the core function of planning, its types and the decision-making process.
3. Get an overview on organizing function, types of organisational structure and bases of departmentation.
4. Know the importance of staffing, directing and styles of leadership.
5. Obtain a complete understanding of the need for coordination, it's types, and the control process

UNIT-I:

(20 Hours)

Management: Importance–Definition–Functions of Management: POLC framework- Role and Functions of Managers– Managerial skills–Levels of Management–Application of management in various functional areas - Production, Accounting, Finance, Marketing and Personnel Management. Evolution of management, Administrative Management by Henri Fayol - Scientific Management by F.W. Taylor - Human Relations Management by Elton Mayo -Modern Management by Peter Drucker.

UNIT-II:

(15 Hours)

Planning- Definition, Objectives of planning - Importance of Planning- Types of Plans–Decision making: Nature and Significance-Process of Decision Making-Types of Decisions making.

UNIT-III:

(20 Hours)

Organizing– Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing. Types of organizational structure- Line organizational structure- Staff organizational structure-line and staff– Divisional Organization structure, Product/ Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure–Bases of Departmentation- Departmentation by functions, Departmentation by products, Departmentation by territories, Departmentation by customers, Departmentation by process.

UNIT-IV:

(10 Hours)

Staffing– Meaning, Importance-Staffing Process, Benefits. Directing-Meaning-Importance of Directing- Leadership - Styles of leadership- Authoritative leadership (Autocratic),(Democratic)-(Laissez-faire) Leadership, Transformational leader and Transactional leadership

UNIT-V:**(10 Hours)**

Co-ordination: Meaning-Need for Co - ordination, Types of co-ordination, Essential requisites for excellent co-ordination. Controlling: Meaning and Importance, Functions of Controlling, Process of controlling and types of Control -Introduction to MIS.

PRESCRIBED TEXT BOOKS:

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi, 16TH Edition.
2. L.M. Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi, 8th Edition

REFERENCE BOOKS :

1. P.C. Tripathi & P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi, 5th Edition
2. Weihrich and Koontz, Management–A Global Perspective, 8th Edition.
3. N.Premavathy, Principles of Management- Sri Vishnu Publication – Chennai 8th Edition
4. J.Jayashankar, Business Management–Margham Publications – Chennai

E-LEARNING RESOURCES:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.Pdf

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	1
III	3	1	2
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	2
Ave.	3	3	3	3	2.6

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Comprehend the basic functions of management, its theories and the application of management in the various functional areas.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Understand the core function of planning, its types and the decision-making process.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Get an overview on organizing function, types of organisational structure and bases of departmentation.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Know the importance of staffing, directing and styles of leadership.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Obtain a complete understanding of the need for coordination, it's types, and the control process	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ALLIED-I
COURSE NAME: BUSINESS AND INTERNATIONAL ECONOMICS	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:5	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

- To develop basic understanding about the economic and international trade concepts, tools and techniques for their applications in business decisions

COURSE OUTCOMES

1. To define the main concepts and describe the models and methods used in economic analysis
2. The student must be able to graphically depict a market in competitive equilibrium, recognize and list factors leading to a change in market demand and market supply, graphically depict the impact of the changes on the market, and verbally summarize the impact of the changes on the market.
3. To define the conception of consumer behaviour and reveal its importance in the context of marketing.
4. Understand the general equilibrium relationship between factor endowments, the location of production, and international trade.
5. They will learn how international trade is affected by fluctuations in exchange rates

UNIT-I:

(18 HOURS)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics - Concepts: Production Possibility Frontiers – Opportunity Cost Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles.

UNIT-II:

(18 HOURS)

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT-III:

(18 HOURS)

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale–Producers equilibrium.

UNIT-IV:

(18 HOURS)

International Trade – Importance of International Trade, Theories of Foreign Trade:-Theories of Adam Smith, Ricardo, Haberler's – Heckscher -Ohlin.

UNIT-V:**(18 HOURS)**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates

PRESCRIBED TEXTBOOKS:

1. S. Shankaran, Business Economics - Margham Publications-Ch-17
2. P.L. Mehta, Managerial Economics–Analysis, Problems & Cases-Sultan Chand & Sons –NewDelhi – 02.

REFERENCE BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House-Mumbai–04.
2. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia -Can -004603454.
3. Chaudhary, C.M Business Economics , RBSA Publishers , Jaipur-03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, International Trade and Export Management -Himalaya Publishing House -Mumbai–04.
6. Paul. R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd-Delhi–92.
7. Robert J. Carbaugh, International Economics-Thomson Information Publishing Group -Wadsworth Publishing Company-California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd –New Delhi.

E-LEARNING RESOURCES:

1. <https://economicsnetwork.ac.uk/teaching/Text%20and%20Notes/International%20Economics>
2. <https://www.worldsupporter.org/en/chapter/41827-booksummary-international-economics-and-business-nations-and-firms-global-economy>

GUIDELINES TO THE QUESTION PAPERS ETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	2	2
III	2	2	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	To define the main concepts and describe the models and methods used in economicAnalysis	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	The student must be able to graphically depict a market in competitive equilibrium, recognize and list factors leading to a change in market demand and market supply, graphically depict the impact of the changes on the market, and verbally summarize the impact of the changes on the market.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO3	To define the conception of consumer behaviour and reveal its importance in the contextof marketing.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the general equilibrium relationship between factor endowments, the locationof production, and international trade.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO5	They will learn how international trade is affected by fluctuations in exchange rates	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B. COM (ACCOUNTING & FINANCE)	BATCH:2024-27
PART: IV	COURSE COMPONENT: NON-MAJOR ELECTIVE -I
COURSE NAME: BASICS OF LOGISTICS	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

- To enable the students to acquire knowledge on principles, concepts and functions of Logistics management and inherit the importance of decision making.

COURSE OUTCOMES

1. To develop an understanding of the basic concepts of Logistics
2. To help the students to understand the modes of transportation in logistics Management.
3. To enable the students to know about the importance of warehousing in logistics Management
4. To help the students to understand the role of logistics in an economy
5. To develop an understanding of the current trends in Logistics Management.

UNIT-I (6hours)

Logistics – Definition - Meaning, Concept and Basics of Logistics management

UNIT-II (6hours)

Transportation – Definition – Meaning Importance – Types of transportation – Challenges in Transportation.

UNIT-III (6hours)

Warehousing – Definition - Meaning - Types of Warehousing – Warehouse vs Distribution Center, Elements of Warehousing – Process of Warehousing.

UNIT-IV (6hours)

Role of logistics in an economy - Infrastructure Development, Cost Reduction, Employment Generation, Export Promotion, Supporting Domestic Consumption, Foreign Investment, Economic Growth.

UNIT-V (6hours)

Current trends in logistics - Artificial Intelligence, Autonomous Vehicles, Green Logistics, Last mile delivery, Big data analytics, E-Commerce, Augmented Reality, Drones, Supply Chain Visibility.

REFERENCE BOOKS:

1. “Logistics Management” Swaroop, Anmol publications Pvt., Ltd, New Delhi 2014.
2. “Logistics Management”, Vinod .V. Sople, Pearson, New Delhi, –2012.
3. “Sustainable transportation and smart logistics”, Javier Faulin, Scott E. Grasman, Angel Juan, Patrick Hirsch Elsevier, San Diego, 2018.
4. “Warehouse Management”, Richards G, 2013.
5. “The Warehouse Management Handbook”, Raleigh, NC : Tompkins 1998 .

E-LEARNING RESOURCES:

- <https://www.fictiv.com/articles/10-trends-shaping-the-future-of-supply-chain-management>
- <https://www.exportgenius.in/blog/what-is-the-importance-of-logistics-in-global-trade-7-points-to-note-233.php>

QUESTION PAPER PATTERN: MCQs

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: SOFT SKILLS-I
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

1. Students will demonstrate the ability to actively listen to others, understand diverse perspectives, and paraphrase key points accurately, enhancing their comprehension skills in various personal and professional contexts.
2. Students will be able to articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication
3. Students will develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, leading to enhanced self-assurance and effectiveness in interpersonal and group communication.
4. Students will learn to adapt their communication style and approach based on the audience, context, and purpose of communication, fostering flexibility and versatility in interacting with diverse individuals and groups.
5. Students will acquire techniques for resolving conflicts, managing disagreements, and negotiating mutually beneficial outcomes through effective communication strategies, promoting constructive problem-solving and collaboration in personal and professional settings.

UNIT I Types of Communication

(6 Hours)

Verbal Communication - Nonverbal Communication - Visual Communication - Written Communication - Interpersonal Communication - Group Communication - Mass Communication - Digital Communication- Barriers – Language- Cultural- Psychological- Semantic- Technological Barriers

UNIT II Etiquette & Ethical Practices in Communication

(6 Hours)

Active Listening - Respectful Language - Clarity and Conciseness – Truthfulness-Professionalism- Tone -Timeliness - Constructive Feedback - Confidentiality - Cultural Sensitivity - - Emotional Intelligence-Social Intelligence- Social Etiquette - Accountability

UNIT III Self-Actualization

(6 Hours)

SWOC Analysis- Self Regulation-Self Evaluation, Self-Monitoring, Self- Criticism, Self-Motivation, Self-awareness and Reflection:

UNIT IV III Leadership and Teamwork (6 Hours)

Leadership Skills: Leadership styles- Goal-setting and decision-making- Motivation and influence- Team Dynamics: Team building activities- Conflict resolution- Collaborative problem-solving

UNIT V Stress and Time Management (6 Hours)

Definition of Stress, Types of Stress, Symptoms of Stress, Stress coping ability, Stress Inoculation Training, Time Management and Work-Life Balance: Self-discipline Goal-setting

RECOMMENDED TEXTBOOKS

1. Goleman, Daniel (2006) *Emotional Intelligence*, Bantam Books
2. Linden, Wolfgang (2004) *Stress Management- From Basic Science to Better Practice-* University of British Columbia, Vancouver, Canada.
3. Hasson, Gill (2012) *Brilliant Communication Skills*. Great Britain: Pearson Education.
4. Monippally, Matthukutty, M. *Business Communication Strategies*. New Delhi: Tata McGraw-Hill Publishing Company Ltd., 2001.
5. Raman, Meenakshi & Sangeetha Sharma (2011) *Communication Skills*, Oxford University Press.

REFERENCE BOOKS

1. N.Krishnaswamy *Current English for College* (1st Edition) - Trinity Press
2. Wood, Julia T (2015) *Interpersonal Communication: Everyday Encounters* 8th Edition, Cengage Learning.

E-LEARNING RESOURCES

1. <http://www.albion.com/netiquette/corerules.html>
2. <http://www.englishdaily626.com/c-errors.php>
3. <https://www.helpguide.org/articles/relationships-communication/nonverbal-communication.htm>
4. <https://www.communicationtheory.org/verbal-vs-non-verbal-communication-with-examples/>
5. <https://letstalkscience.ca/educational-resources/backgrounders/digital-citizenship-ethics>
6. <https://www.switchboard.app/learn/article/teamwork-leadership-skills>

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two(Internal (Choice)	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL			
	SECTION A - 7	SECTION B - 6	SECTION C - 4

SEMESTER-II

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -III
COURSE NAME: ADVANCED FINANCIAL ACCOUNTING	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

(Common to B.Com (GEN), B.Com (A&F))

COURSE OBJECTIVE:

To analyze various accounting procedure for different firms.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Demonstrate the accounting procedure for Branch Accounts under Debtors System and stock & Debtors System.
2. Explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
3. Compile the accounting procedure for treatment of goodwill and admission.
4. Analyze the accounting treatment of retirement of partner and death of a Partner.
5. Discuss the various procedures for accounting treatment of Normal Dissolution, Garner Vs Murray, and Piece Meal Distribution.

UNIT I

(12 Hours)

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price - Stock & Debtors System – Goods invoiced at cost and Invoice price. (Simple problems only)

UNIT II

(12 Hours)

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “Hire Purchase Trading A/c”) (Simple problems only)

UNIT III

(17 Hours)

Partnership Accounts – Admission of a Partner- Adjustment in the profit sharing ratio – Adjustment for Goodwill – Application of Accounting Standard (AS)10 –Revaluation of assets & Liabilities– Adjustment of capitals.

UNIT IV

(17 Hours)

Retirement of a Partner – Profit sharing ratio –Treatment of goodwill on retirement / death of a partner - Death of a Partner – mode of payment, Joint Life Policy.

UNIT V

(17 Hours)

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piece meal distribution. (Simple problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Financial Accounting - R.L. Gupta & M. Radhaswamy – Sultan Chand & sons.
2. Financial Accounting - T.S. Reddy & A. Murthy – Margham Publications

REFERENCE BOOKS:

1. Principles and practice of Accounting - R.L. Gupta & V.K. Gupta– sultan chand & sons.
2. Financial Accounting–S.P. Jain & K.L. Narang – Kalyani Publishers.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	1	1	1	1	-	-
III	2	1	1	1	-	1
IV	2	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Demonstrate the accounting procedure for Branch Accounts under Debtors System and stock & Debtors System.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO3	Compile the accounting procedure for treatment of goodwill and admission.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Analyze the accounting treatment of retirement of partner and death of a Partner.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Discuss the various procedures for accounting treatment of Normal Dissolution, Garner Vs Murray, and Piece Meal Distribution.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -IV
COURSE NAME: MARKETING MANAGEMENT	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (AF), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To acquire marketing skills of the business.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Comprehend the basis of marketing and its importance in today's scenario.
2. Interpreting consumer behavior process & various market segments.
3. Implementing the 4 P's of marketing i.e, Product, Place, Price and Promotion.
4. Provide an insight on the various marketing channels along with modern technology
5. Illustrating the promotion strategies.

UNIT I

(14 Hours)

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

UNIT II

(14 Hours)

Consumer – Customer – Buying Process – Introduction to Buyer Behavior –Factors influencing buyer Behaviour, Market segmentation– Need and basis of Segmentation –Targeting– Positioning – CRM and Customer Satisfaction.

UNIT III

(17 Hours)

The Product – Goods - Services – Ideas – Characteristics – benefits – Classifications – Consumer goods – Industrial goods -Difference between Consumer goods and Industrial goods New Product Development process – Product life Cycle – Introduction, Growth, Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

UNIT IV

(16 Hours)

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods –Levels of channels: Zero level, one level, two levels and three level channel – Distribution issues – online Marketing -Green Marketing.

UNIT V

(14 Hours)

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion - Dealer Promotion – Customer Promotion.

RECOMMENDED TEXT BOOKS

1. Kotler, P. (2007). *Marketing Management –The Millennium Edition* Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). *Marketing Management. S. chand &Co. Ltd.*

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail.* Oxford University Press.
2. Mullins, J., Walker, O.C., & Boyd Jr, H.W. (2012). *Marketing management A strategic decision – making approach.* Mc Graw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management : Text and cases.* Tata McGraw – Hill Education.
4. Ramaswamy, V.S., & Namakumari,S. (2009). *Marketing management: Global perspective, Indian context.* Macmillan.
5. Withey,F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07.* Taylor & Francis.

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	2	2	2
IV	2	1	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Comprehend the basis of marketing and its importance in today's scenario.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Interpreting consumer behavior process & various market segments.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Implementing the 4 P's of marketing i.e., Product, Place, Price and Promotion.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Provide an insight on the various marketing channels along with modern technology.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Illustrating the promotion strategies.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT ALLIED-II
COURSE NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:5	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVES:

- To provide the students a comprehensive introduction to the areas of security analysis and portfolio management
- To equip them with advanced tools and techniques for making profitable investment decisions.

COURSE OUTCOMES

1. To demonstrate a thorough knowledge on Investment areas and various kinds of government and non-government financial investment avenues.
2. To empower themselves on the sources of investment information and some important technical indicators and tools.
3. To enlighten themselves on company analysis using ratios and measuring the risk and return of the investment.
4. To understand the basics of portfolio management inclusive of construction, selection, evaluation and analysis.
5. To enable the students to understand the capital market and arbitrage pricing theory.

UNIT-I:

(18 hours)

Investment- Objectives, Need and Importance, Investment Vs Speculation and Gambling, Investment Process - Steps in Investment Process. Stock Market - Primary and Secondary Market – Investment avenues – Equity shares, Preference Shares and Debentures. Mutual Funds, Definition, Types- Equity Fund, Debt Fund, Hybrid Fund, Income Funds, Sector Funds, Liquid Funds, Balanced Fund, Equity Linked Savings Scheme, Gild Funds, Tax Saving Funds. Trading Mechanism in Indian Stock Market.

UNIT-II:

(17 hours)

Investment environment – Sources of Investment Information – Approaches of Security analysis - Fundamental analysis, Technical analysis – Dow Theory - Random walk theory – Efficient market hypothesis - Security price movements - Market Indicators- Types, Moving average, Market Depth.

UNIT-III:

(20 hours)

Company analysis – Components of company analysis – Financial Statement analysis - Ratio analysis – Earnings Per Share, Dividend Per Share – Dividend yield ratio – Return on Investment, Return on Capital Employed, Risk – Types and Sources, Return –Measurement of return.

UNIT-IV:

(15 hours)

Portfolio management –Objectives – Traditional and Modern Portfolio theory – Portfolio Management Process – Portfolio Planning – Portfolio Selection – Portfolio Evaluation – Portfolio revision - Portfolio theory – Portfolio analysis – Markowitz's Approach.

UNIT-V:**(20 hours)**

Capital Market Theory – Assumptions – Capital Asset Pricing Model (CAPM) – Estimating Betas
 – Capital Market Line – Risk Return Trade off Theory – Securities market line - Arbitrage pricing theory – Derivatives options – Futures – Swaps.

PRESCRIBED TEXTBOOKS:

1. V.K. Bhalla “Investment Management” S. Chand Publishing, 2008
2. Fisher and Jordon – Security analysis and Portfolio management, 2016
3. Security Analysis and Portfolio Management by S. Gurusamy, Vijay Nicole, 2018.
4. Investment Management by Hiriappa, New age international publications, 2008.
5. Punithavathy Pandian - Security analysis and portfolio management, 2018

REFERENCE BOOKS:

1. V. A. Avadhani “Studies in Indian Financial System”
2. M. Gorden “The Investment financing and valuation of corporation”
3. Preeti Singh “Investment Management”.

E-LEARNING RESOURCES:

- www.halifax.co.uk/investments/pdfs/sw51813.pdf
- http://www.nseindia.com/education/content/nse_rapid_series.htm
- www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTALMARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	3	1	1
III	3	2	1
IV	2	1	1
V	2	1	2
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	2	3	2
CO 5	3	3	3	3	3
Ave.	3	3	2.8	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	To demonstrate a thorough knowledge on Investment areas and various kinds of government and non-government financial investment avenues.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	To empower themselves on the sources of investment information and some important technical indicators and tools.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	To enlighten themselves on company analysis using ratios and measuring the risk and return of the investment.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	To understand the basics of portfolio management inclusive of construction, selection, evaluation and analysis.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	To enable the students to understand the capital market and arbitrage pricing theory.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: NON-MAJOR ELECTIVE– II
COURSE NAME: BASICS OF SELFHELP GROUPS	COURSE CODE:
SEMESTER: II-	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVES:

- To enrich the students about Self Help Groups.
- To provide the basic understanding of women empowerment
- To inculcate the students about the role of Government in Self Help Groups.

COURSE OUTCOMES

1. To develop an understanding of the basic concepts of Self Help Groups
2. To help the students to understand the concept of women empowerment through Self Help Groups
3. To enable the students to know about the avenues of financial support available for Self Help Groups
4. To help the students to understand the role of SHG in Social Development
5. To develop an understanding of the role of govt. & NGO's for the development of Self Groups

UNIT-I **(6 hours)**

Meaning, Concept and Functions of Self Help Groups

UNIT-II **(6 hours)**

Women empowerment through Self Help Groups

UNIT-III **(6 hours)**

.Micro finance through Self Help Groups

UNIT-IV **(6 hours)**

Social Development through Self Help Groups

UNIT-V **(6 hours)**

Role of Govt. and Non-Government Organization's in fostering 0Self Help Groups

REFERENCE BOOKS:

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd,New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G. Karmakar, Sage publications, New Delhi, 1999.
5. "Rural empowerment through, SHGS, NGO"s & PRI"s S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

Web References:

<https://www.yourarticlelibrary.com/india-2/self-help-group/self-help-group-shg-of-india-meaning-need-and-objectives/66718>

QUESTION PAPER PATTERN: MCQs

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: SOFT SKILLS-II
COURSE NAME: INTERVIEW SKILLS AND RESUME WRITING	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:2	TOTAL HOURS:30

COURSE OBJECTIVE:

To equip the students to acquire the relevant skills for better employability

COURSE OUTCOMES:

1. Students will gain an overall understanding of the concept, the purpose, and the objectives of an interview
2. Students will become aware of the various types of interviews and the nuances of each one of them
3. Students will understand and equip themselves with the techniques and strategies required to ace an interview
4. Students will be able to draft a biodata /CV/Resume in the proper format
5. Students will embark on acquiring the relevant skills and will learn to leverage them effectively for better employability

UNIT I Introduction to Interview Skills

(6 Hours)

Definition- meaning- concept of interview –Purpose- Objectives of interview-Characteristic features of job interviews

UNIT II Types of Interview

(6 Hours)

Traditional one on one job interview- Panel interview- Behavioral interview-Group interview- Phone Interview- Preliminary Interview-Patterned Interview Depth Interview, Stress Interview, Exit Interview- Interview through tele and video conferencing

UNIT III Interviews: Techniques and Strategies

(6 Hours)

Preparing for the Interview Process- Before the interview-During the interview-After the interview -Tips to ace an interview -Commonly asked questions in interview -Do's and Don'ts of interview - Reasons for rejections

UNIT IV Preparing Biodata/CV/Resume

(6 Hours)

Essential characteristics of a job Application-Difference between Biodata- CV-Resume-covering letter-Tips to draft an application

UNIT V Leveraging Employability Skills

(6 Hours)

Personality Development-Organizational skills-Time Management–Stress Management- Effective Communication Skills -Reasoning Ability-Verbal Ability- Group Discussion-Technical skills -Presentation skills

RECOMMENDED TEXTBOOKS

1. Monipally, Matthukutty M. (2017) *Business Communication: From Principles to Practice*
2. Peter, Francis. (2012) *Soft Skills and Professional Communication*. New Delhi: Tata McGraw Hill.

REFERENCE BOOKS

1. Higgins, Jessica JD (2018) *10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders*
2. Nicholas, Sonji (2023) *Interviewing: Preparation, Types, Techniques, and Questions*, Pressbooks
3. Storey, James (2016) *The Art of The Interview: The Perfect Answers to Every Interview Question*

E-LEARNING RESOURCES

1. <https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%20Handout.pdf>
2. <https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/>
3. <https://findjobhub.com/en/types-of-interviews>
4. <https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf>
5. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf
6. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal (Choice))	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL			
SECTION A - 7		SECTION B - 6	SECTION C - 4

SEMESTER-III

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -V
COURSE NAME: CORPORATE ACCOUNTING	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

(Common to B.Com (GEN), B.Com (AF), B.Com (MM))

COURSE OBJECTIVE:

To study the fundamental aspect of company accounts

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the accounting treatment relating to issue of shares, underwriting of shares, redemption of preference shares and the ability to find the profit prior to incorporation of companies.
2. Demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
3. Comprehend the different methods of valuation of goodwill, shares and preparation of the financial statement of banking companies.
4. Charting appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. Acquire the concepts of non-performing assets (NPA) provision for doubtful debts and final accounts.

UNIT I

(20 Hours)

Meaning of shares – Kinds of Shares – Issue of shares - Forfeiture and Reissue - Underwriting of shares - Determination of the liability of underwriters - Complete underwriting - partial underwriting - Firm underwriting.

UNIT II

(17 Hours)

Redemption of preference shares - Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses (Simple problems only).

UNIT III

(18 Hours)

Company final accounts - Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule VI) of companies Act - Computation of Managerial Remuneration.

UNIT IV

(16 Hours)

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

UNIT V

(19 Hours)

Bank Accounts – Non - Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted - Preparation of Profit and Loss account – Preparation of Balance sheet. (Simple problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Corporate Accounting- T. S. Reddy & A. Murthy – Margham Publication
2. Corporate Accounting - R. L. Gupta & Radhasamy – Sulthan Chand.

REFERENCE BOOKS

1. Corporate Accounting –S. P. Jain & K. L Narang – Kalyani Publishers.
2. Corporate Accounting – S. N. Maheshwari & S. K. Maheshwari – Vikas Publication.

E-LEARNING RESOURCES

1. <https://youtube.com/@aksamasingaccountancy>
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	-	1	-	1
II	1	1	1	1	-	-
III	1	2	-	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the accounting treatment relating to issue of shares, underwriting of shares, redemption of preference shares and the ability to find the profit prior to incorporation of companies.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO3	Comprehend the different methods of valuation of goodwill, shares and preparation of the financial statement of banking companies.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Charting appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Acquire the concepts of non-performing assets (NPA) provision for doubtful debts and final accounts.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -VI
COURSE NAME: MANAGEMENT ACCOUNTING	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

(Common to B.Com (GEN), B.Com (CS), B.Com(MM), B.Com(AF), B.Com (ISM, BBA))

COURSE OBJECTIVE:

To know the vertical and horizontal aspects of a company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire sound knowledge of management accounting.
2. Sketching the analytical skills associated with the interpretation of accounting reports.
3. Evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. Know the presentation and preparation of fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.
5. Measuring the classification of budgets.

UNIT I

(15 Hours)

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

UNIT II

(20 Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turn over ratios.

UNIT III

(20 Hours)

Funds flow statement-objectives- uses and limitations- preparation of funds flow statement – Schedule of changes in working capital–non-fund items – adjusted profit and loss account.

UNIT IV

(20 Hours)

Cash flow statement– significance- preparation of cash flow statement as per IND AS3-Cash from Operating, Investing and Financing activities.

UNIT V

(15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system- Classifications of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. Maheswari, D. S,“ Principles of Management Accounting” Sultan Chand & Sons. Delhi- 53, 17th edition
2. Reddy, T. S., &Y. Hariprasad Reddy, Management Accounting. Margham Publication, 15th Edition.

REFERENCE BOOKS

1. Gupta ,S.K.,& Sharma,R.K., Management Accounting: Principles and Practice.
2. Hingorani,R. (2005). Grewal. Management Accounting.
3. Khan, M.Y., & Jain ,P.K.(2017). Management Accounting and Financial Analysis.
4. Murthy,A. & Gurusamy S Management Accounting Vijay Nicole
5. Srinivasan,N.P., & Murugan,M.S, Accounting for management .S. Chand.

E-LEARNING RESOURCES

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=1853963836>
4. <https://books.google.co.in/books?isbn=8131731782>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 question	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire sound knowledge of management accounting.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,
CO2	Sketching the analytical skills associated with the interpretation of accounting reports.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Know the presentation and preparation of fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Measuring the classification of budgets.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -VII
COURSE NAME: BUSINESS COMMUNICATION	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM, BBA))

COURSE OBJECTIVE:

To study about the business correspondents of various levels.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand importance and essentials of communication in business activities.
2. Presenting the various types of business letter and to practice the same.
3. Demonstrate the various types of business enquiries.
4. Displaying the different types of correspondence relating to the company and secretarial practice.
5. Reflecting various modern forms of communication tools and even through social media and applications in the current business scenario.

UNIT I

(15 Hours)

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non-verbal – written Communication – Audio – Video Communication - channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

UNIT II

(15 Hours)

Understanding the purpose of writing a Business Letter– 4C’s of Good Communication: correctness– Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters– Layout-Kinds of Business Letters.

UNIT III

(15 Hours)

Persuasive Letters – Enquiries – Replies – Orders – Sales Letters – Circulars – Complaints- Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT IV

(15 Hours)

Patterns of Business Presentation – Chronological – Categorical – Cause and Effect – Problem Solution – Elements of presentation - Rules of making effective Power Point presentations - Effective Sales Presentation.

UNIT V

(15 Hours)

Importance of Report Writing- Kinds of reports - Business Meetings - Agenda – Minutes of the Meeting – Modern forms of Communication. – Social Media – Email Etiquettes – Video Conferencing

RECOMMENDED TEXT BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication-SultanChand & Sons, New Delhi.
2. N.S.Raghunathan., R.Sanathanam, Business Communication-Margham Publications

REFERENCE BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication-Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
3. K. Sundar, A. Kumararaj ,Business Communication, Vijay Nichole Imprints Pvt. Ltd.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=130556023X>
2. https://books.google.co.in/books?isbn=06_18990488
3. <https://books.google.co.in/books?isbn=0538466251>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	LETTER WRITING	THEORY	LETTER WRITING	THEORY	LETTER WRITING
I	2	-	1	-	2	-
II	2	-	1	1	-	1
III	3	-	1	2	-	1
IV	3	-	-	-	-	1
V	2	-	1	-	1	-
TOTAL	12	-	4	3	3	3
SECTION A - 12			SECTION B - 7		SECTION C - 6	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand importance and essentials of communication in business activities.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Presenting the various types of business letter and to practice the same.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Demonstrate the various types of business enquiries.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Displaying the different types of correspondence relating to the company and secretarial practice.	PSO 1,2,3,4 & 5	K1,K2,K5
CO5	Reflecting various modern forms of communication tools and even through social media and applications in the current business scenario.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -VIII
COURSE NAME: LEGAL ASPECTS OF BUSINESS	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), BBA)

COURSE OBJECTIVE:

To understand fundamental legal aspects in business.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Describe the general terms relevant to business and contract. Demonstrate an understanding of key elements while signing an agreement or contract.
2. Illustrate the process of performance and remedies available to the aggrieved party in case of default.
3. Explain the basic concepts of company formation as per companies Act (Amendment) 2013 and outline the importance of various documents prepared and filed at the time of incorporation of company.
4. Understand the purpose, process of various meetings held at different point of time.
5. Discuss the various modes of closure of a company and the role of a liquidator.

UNIT I

(14 Hours)

Law of Contract –Essential elements of a valid contract- Classification of Contracts - Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Agreements Declared Void.

UNIT II

(14 Hours)

Contingent Contracts, Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts.

UNIT III

(18 Hours)

Company – Definition – Characteristics – Kind of Companies – Formation – Incorporation of Company- Memorandum of Association – Contents – Articles of Association – Contents – Prospectus – Contents- Types – Liability in Misstatements of Prospectus. (As per Companies Act, 2013).

UNIT IV

(14 Hours)

Company Directors – Appointment – Independent Director – Women Director, Powers – Duties of Director – Meetings – Annual General Meeting – Extra – ordinary General Meeting – Procedure the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes).

UNIT V

(15 Hours)

Resolution- Meaning and Types of Resolution – Winding up of companies – Compulsory winding up - Voluntary winding up.

RECOMMENDED TEXTBOOKS

1. Kapoor N. D, Business Laws, 15th Edition Sultan Chand Publications, 2019.
2. Kapoor N. D, Elements of Company Law, Sultan Chand Publications, 2019.

REFERENCE BOOKS

1. Murugasen S Dr., Dr. T. K. Avvai Kothai, Dr. G. Ravi and Dr. E. Viswanathan , Business Laws, Himalaya Publishing House.
2. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2nd Edition.
3. M.R. Sreenivasan, Business Laws, Margham Publications , Chennai
4. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.
5. Saravanel P. and S. Sumathi, Legal Systems in Business, Himalaya Publishing House, 2011.

E-LEARNING RESOURCES

1. https://Onlinecourses.Swayam2.Ac.In/Cec20_Hs23/Preview
2. https://onlinecourses.nptel.ac.in/noc22_mg52/preview
3. https://iica.nic.in/Forthcoming_Programmes.aspx

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions(each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	2	1
III	3	1	2
IV	2	1	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	3	3	3	2.8	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Describe the general terms relevant to business and contract. Demonstrate an understanding of key elements while signing an agreement or contract.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Illustrate the process of performance and remedies available to the aggrieved party in case of default.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Explain the basic concepts of company formation as per companies Act (Amendment) 2013 and outline the importance of various documents prepared and filed at the time of incorporation of company.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the purpose, process of various meetings held at different point of time.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Discuss the various modes of closure of a company and the role of a liquidator.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ALLIED-III
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - I	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY AND PROBLEMS	

Common to B. Com (Gen, BM, MM, ISM, A&F, BBA)

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

1. Create the Diagrammatic and graphical representation of data. Evaluate the Measures of Central tendency: Mean, Median and Mode for the given data.
2. Find the measure of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation.
3. Compute the Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation for the given data and Find the Regression Lines and Coefficients for the given data.
4. Outline Operation Research and Formulate the Linear Programming –Formulation – Graphical and Algebraic Solution.
5. Discuss Network Analysis using PERT and CPM.

UNIT I

(18 Hours)

Introduction to Statistics and Measures of Central Tendency: Introduction, Definition and limitations of statistics, Graphical representation: Bar diagram, Pie chart, Histogram, Frequency polygon. Mean, Median, Mode and their applications.

UNIT II

(18 Hours)

Measures of Dispersion: Measures of dispersion: Range, Quartile deviation, coefficient of quartile deviation, Mean deviation, coefficient of mean deviation, Standard deviation, coefficient of variation.

UNIT III

(18 Hours)

Correlation and Regression: Correlation: Meaning, Applications, types of degree of correlation, Scatter diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation. Regression: Meaning, uses, Difference between correlation and regression, linear regression equations.

UNIT IV

(18 Hours)

Linear Programming Problem: Introduction, formulation, Graphical method.

UNIT V

(18 Hours)

Network Analysis: Introduction, planning, scheduling, control, basic technologies, rules for constructing a project network, network construction, Program Evaluation Review Techniques. (PERT) – Critical Path Method (CPM).

RECOMMENDED TEXT BOOKS

1. Statistical methods by S.P. Gupta.
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy Subramanian, Ganesan. – ARS Publications.

REFERENCE BOOKS:

1. Statistical and numerical methods – P.R. Vittal – Margham Publications.
2. Operations Research - P.R. Vittal – Margham Publications.

E - LEARNING RESOURCES:

1. <https://www-statisticshowto-com.webpkgcache.com/doc/-/s/www.statisticshowto.com/probability-and-statistics/statistics-definitions/mean-median-mode/>
2. <http://www.uop.edu.pk/ocontents/Chatper%202.pdf>
3. https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_d89ccf05-7de1-4a30-a134-3143e9b3bf3f_38.pdf
4. https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/mathematics/14_operation_research/01_linear_programming_problem_mathematical_formulation_of_lpp_and_graphical_method_for_solving_lpp/et/9218_et_et.pdf
5. <https://www.slideshare.net/KamelAttar/operation-researchnetwork-analysis-critical-path-metho>

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1 - 12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13 - 19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20 - 25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	-	1	1	-
II	1	1	1	-	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	1	1
V	1	1	1	1	-	1
Any Unit	2	-	-	-	-	-
TOTAL	8	4	3	4	2	4
	SECTION A – 12		SECTION B - 7		SECTION C – 6	

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	2	2	3	2	3
CO 3	2	3	2	3	2
CO 4	3	2	3	2	3
CO 5	2	3	2	3	2
Ave.	2.4	2.6	2.4	2.6	2.4

PSO – CO question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Create the Diagrammatic and graphical representation of data. Evaluate the Measures of Central tendency – Mean, median and mode for the given data.	PSO-1,2,3,4,5	K1
CO 2	Find the measure of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation.	PSO-1,2,3,4,5	K1,K2
CO 3	Compute the Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation for the given data and Find the Regression Lines and Coefficients for the given data.	PSO-1,2,3,4,5	K3
CO 4	Outline Operation Research and Formulate the Linear Programming –Formulation - Graphical and Algebraic Solution.	PSO-1,2,3,4,5	K3,K4
CO 5	Discuss Network Analysis using PERT and CPM.	PSO-1,2,3,4,5	K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: SOFT SKILL-III
COURSE NAME: DIGITAL PROFICIENCY AND MULTIMEDIA SKILLS	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
PRACTICAL	

(Common to Non IT Students)

COURSE OBJECTIVE:

To equip students with essential computing skills.

COURSE OUTCOMES:

1. Design document using salient features of MS-Word.
2. Utilize MS-Excel to manipulate data and prepare dynamic presentation using MS-PowerPoint.
3. Develop a static web page using HTML.
4. Exhibit proficiency in multimedia creation using GIMP.
5. Demonstrate expertise in data visualization with Raw Graphs.

UNIT I

MS-Word: Creating, Editing, Formatting and Printing of Documents - Headers and Footers - Spell check- Insert/Draw Tables, Table Auto format – Page Borders and Shading - Mail Merge. **MS-Excel:** Creating a new worksheet – Entering, editing and formatting the text, numbers – Formatting cells

UNIT II

Inserting Rows/Columns - Changing column widths and row heights – Freezing Titles, splitting screen - Formulae for calculation - Changing font sizes and colours, Sort. **MS-PowerPoint:** Creating a Presentation - Inserting and Deleting Slides in a Presentation – Adding Text/Clip Art/Pictures - Slide Transition – Custom Animation.

UNIT III

Web designing using HTML: Basic tags – heading tags – paragraph, bold, italic, underline tags – font tags – ordered and unordered list – inserting images – hyperlinks.

UNIT IV

Multimedia applications using GIMP: Interface and Drawing Tools in GIMP- Applying Filters - Creating and handling multiple layers - Using Stamping and Smudging tools - Importing pictures.

UNIT V:

Data visualization using Raw Graphs: Importing and exploring data - Basic chart types -mapping - customizing visualizations - Exporting visualizations.

E-LEARNING RESOURCES:

1. <https://www.javatpoint.com/ms-word-tutorial>
2. <https://www.w3schools.com/excel/>

Question paper pattern: MCQs

**SELF-STUDY COURSE
(COMPULSORY)**

PROGRAMME: B. COM ACCOUNTING AND FINANCE	BATCH:2024-27
PART: IV	COURSE COMPONENT: Self-study Course
COURSE NAME: 1.Indian Heritage and Knowledge System Or 2.Contemporary World and Sustainable Development	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS: 2	TOTAL HOURS: Nil
QUESTION PAPER PATTERN: MCQ	
THEORY	

1. Indian Heritage and Knowledge System

COURSE OBJECTIVE:

Delving into Indian Heritage, this course focuses on South Indian cultures and ancient knowledge like Yoga, Ayurveda, and Siddha, shaping the Nation's identity.

COURSE OUTCOMES:

1. To develop a comprehensive understanding among students of Indian heritage, its richness and diversity, and its role in shaping the nation's cultural identity.
2. Students will gain an enhanced insight into the artistic, architectural, and literary achievements of South India and other regions, fostering a sense of pride in Indian cultural heritage.
3. To enhance students' cultural literacy by gaining insights into traditional practices preserved through folklore across India.
4. To acquire knowledge among students of ancient Indian sciences for holistic well-being, promoting physical, mental, and spiritual health.
5. Students will develop a deeper understanding of the disconnectedness of spiritual, medicinal, and artistic dimensions within Indian Heritage systems.

Unit I: Introduction to Indian Heritage

- **Concept of Heritage:** Definition, the importance of studying heritage, and its diverse forms.
- **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.

Key Concepts: Cultural heritage, diversity, tangible heritage (e.g., monuments), intangible heritage (e.g., traditions, practices).

Unit II: Cultural Tapestry of South India

- **Literature:** The classical Tamil literature of *Sangam poetry*, the epic Kannada works like the "*Kuvempu Ramayana*," the Telugu compositions of *Annamacharya*, and the poetic Malayalam works of Kerala's rich literary tradition.
- **Painting:** The intricate gold leaf work of *Tanjore* painting, the intricate patterns of *Mysore* painting, hand-painting or block-printing of *Kalamkari*.
- **Theatre:** The ancient art form of *Koothu* and the elaborate dance-dramas of *Bhagavata Mela* in Tamil Nadu, and the colourful folk theatre of *Yakshagana* in Karnataka.
- **UNESCO Indian Heritage Sites:** *Great Living Chola Temples* artistry, *Hampi-Virupaksha Temple* and the *Vijaya Vittala Temple, Mahabalipuram*- a treasure trove of Pallava art, *Mysore Palace*-Indo-Saracenic architecture, *Periyar National Park*- Western Ghats, *Kanchipuram*-City of Thousand Temples

Unit III: Tamil Nadu Folklores

- **Origins and Significance:** Historical background of Tamil Nadu folklore and its cultural significance.
- **Folk Dances:** Exploration of traditional Tamil folk dances like *Karakattam*, *Kolattam*, and *Kummi*.
- **Folk Music:** Overview of folk music traditions in Tamil Nadu, including *Parai Attam* and *Villu Paatu*.
- **Rituals and Festivals:** Understanding the role of folklore in Tamil Nadu's rituals and festivals- *Pongal* and *Jallikattu*.

Key Concepts: Karakattam, Kolattam, Parai Attam, Villu Paatu, Tamil folk tales, cultural rituals.

Unit IV: Unveiling the Knowledge Systems

- **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.
- **Yoga:** Exploring the various aspects of Yoga - its philosophy, Eight Limbs, practices (e.g., Asanas, Pranayama), and benefits for physical and mental well-being.
- **Ayurveda:** Understanding the core principles of Ayurveda - its focus on holistic health, diagnosis, and treatment methods.

Key Concepts: Yoga philosophy, Asanas, Pranayama, Tridosha theory (Ayurveda), Doshas (Vata, Pitta, Kapha), Panchakarma, herbal medicine, Ayurvedic lifestyle.

Unit V: Siddha Tradition and Other Knowledge Systems

- **Siddha Tradition:** Origins, philosophy, medicinal practices, and spiritual aspects.
- **Other Important Knowledge Systems:** Jyotish Shastra (Indian astrology), Natya Shastra (Treatise on performing arts).

Key Concepts: Siddha literature, alchemy, and spirituality in Siddha tradition. Pancha Boothas (Siddha), herbal remedies, Planetary influences, elements of classical Indian dance and music, and aesthetics in Natya Shastra.

2. Contemporary World and Sustainable Development

COURSE OBJECTIVE:

Delving into global dynamics, this course highlights Asia and India's pivotal role in achieving global sustainability objectives.

COURSE OUTCOMES:

1. Students will gain a comprehensive understanding of the key actors, institutions, and dynamics shaping the contemporary world order.
2. Students will acquire the ability to analyze the political, economic, and security challenges within major Asian regions, fostering informed perspectives on these critical issues.
3. Through the study of recent wars, students will develop critical thinking skills to assess the root causes, human costs, and potential solutions to contemporary conflicts.
4. Students will gain a deeper understanding of the principles and challenges of sustainable development, empowering them to advocate for responsible solutions at local, national, and international levels.
5. Students will be equipped to critically evaluate India's contributions to the SDGs, particularly through specific programs implemented in Tamil Nadu, and assess their effectiveness in achieving sustainable development goals.

Unit 1: Global Governance and Institutions

- **State & Non-State Actors:** Definition, types (nation-states, failed states), functions.
Key Actors: International states, Intergovernmental organizations (IGOs), nongovernmental organizations (NGOs), multinational corporations (MNCs).
- **United Nations (UN):** Structure, key organs (General Assembly, Security Council), functions, WB, & others.
Key Concepts: United Nations General Assembly, United Nations Security Council.
- **Regional Organizations:** European Union (EU), African Union (AU), North Atlantic Treaty Organization (NATO)
Key Concepts: European Union Commission, African Union Commission, North Atlantic Treaty Organization.
- **International Law and Treaties:** Significance, role in addressing global challenges.
Key Concepts: International Court of Justice, International Criminal Court, Geneva Conventions.

Unit 2: Contemporary Asia

Major Geographical Regions

- **Middle East:** Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts.
Key countries: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey
- **Southeast Asia:** Rapid economic growth, Challenges- maritime security and environmental degradation.
Key countries: Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam
- **Far East:** Major economic powerhouses and Potential flashpoints.
Key countries: China, Japan, North Korea, South Korea
- **Rise of China:** Political-South China Sea, Territorial disputes and Competition for Resources. Economic- China's Belt and Road Initiative (BRI)
- **Major Economic Centers:** **Singapore-** Global financial hub, **Hong Kong-** Special Administrative Region of China, **United Arab Emirates (UAE)-** Diversified economy driven by oil and gas, tourism, and trade.

Regional Organizations:

- Association of Southeast Asian Nations (ASEAN)
- South Asian Association for Regional Cooperation (SAARC)
- Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC)
- Asia-Pacific Economic Cooperation (APEC)
- Shanghai Cooperation Organization (SCO)

Unit 3: Recent Wars of the World

- **Syrian Civil War (2011-present):** Bashar al-Assad regime, Syrian opposition groups, ISIS.
Key Concepts: Origins of the conflict, humanitarian crisis, foreign intervention, refugee crisis.
- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition.
Key Concepts: Proxy war dynamics, humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.
- **Ukraine Conflict (2014-present):** Ukrainian government, Russian-backed separatists, Russia.
Key Concepts: Annexation of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions.
- **Ethiopia Civil War (2020-present):** Ethiopian government, Tigray People's Liberation Front (TPLF), Eritrean forces.
Key Concepts: Tigray conflict, humanitarian crisis, regional implications, efforts for

ceasefire and peace talks.

- **Nagorno-Karabakh War (2020):** Armenia, Azerbaijan, Russia.
Key Concepts: Conflict over Nagorno-Karabakh region, ceasefire agreement, role of Turkey, peace negotiations.
- **Myanmar Civil War (2021-present):** Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance.
Key Concepts: Coup aftermath, Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.

Unit 4: Sustainable Development Goals

- **Definition of Sustainable Development:** Balancing economic, social, and environmental needs.
Key Concepts: United Nations Development Programme (UNDP), World Wildlife Fund (WWF), Sustainable Development Solutions Network (SDSN).
- **UN Sustainable Development Goals (SDGs):** Overview, targets.
Key Concepts: United Nations, national governments, NGOs, private sector.
- **Challenges and Opportunities:** Achieving sustainability, global cooperation.
Key Concepts: United Nations, national governments, civil society organizations, multinational corporations.

Unit 5: India's Role in Achieving Sustainable Development Goals (SDGs) with Tamil Nadu Initiatives

Addressing Basic Needs:

- **Goal 1: No Poverty**
 - National Rural Employment Guarantee Act (NREGA)
 - Kalaignar Kanchi Thalaiyalar Scheme
 - Ungal Thozhil Udhayanam (UTOY)
- **Goal 2: Zero Hunger**
 - National Food Security Act (NFSA)
 - Nutritious Noon Meal Programme
 - Annadhanam Scheme
 - Amma Unavagam
- **Goal 3: Good Health and Well-being**
 - National Health Mission (NHM)
 - Health Insurance of Tamil Nadu
 - Chief Minister's Comprehensive Health Insurance Scheme
 - Maruthuva Mitri

- Amma Mini Clinics

Ensuring Essential Services:

- **Goal 4: Quality Education**
 - Sarva Shiksha Abhiyan (SSA)
 - Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
 - Namakkal District Library Scheme
 - Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)
 - Free Coaching for Competitive Exams
- **Goal 6: Clean Water and Sanitation**
 - Swachh Bharat Mission (Clean India Mission)
 - National Rural Drinking Water Programme (NRDWP)
 - Jal Jeevan Mission Tamil Nadu
 - Namakku Naathey Scheme
 - Kudimaramathu Scheme
- **Goal 7: Affordable and Clean Energy**
 - National Solar Mission
 - Tamil Nadu Solar Energy Policy
 - Green House Scheme

Building Sustainable Communities:

- **Goal 11: Sustainable Cities and Communities**
 - Smart Cities Mission
 - Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
 - Adi Dravidar Housing Scheme
- **Goal 13: Climate Action**
 - National Action Plan on Climate Change (NAPCC)
 - International Solar Alliance
 - Tamil Nadu Wind Energy Policy 2019
- **Goal 17: Partnerships for the Goals**
 - Development Assistance Programmes (DAPs)
 - International Development Cooperation (IDC)

SEMESTER-IV

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE IX
COURSE NAME: ADVANCED CORPORATE ACCOUNTING	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

(Common to B.Com (Gen), B.Com (AF))

COURSE OBJECTIVE:

To evaluate the corporates with respect to amalgamation and liquidation and other aspects.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Apply a thorough knowledge of relevant accounting standards and statutory provisions to prepare the financial statements.
2. Understand the accounting treatment relating to alteration of share capital and internal reconstruction.
3. Describe the various provisions and schedules involved in the preparation of final accounts of life insurance companies.
4. Analyse and carry out the various accounting treatments relating to Amalgamation, Absorption and external reconstruction.
5. Explain the calculation of liquidator's remuneration and the preparation of liquidator's final statement of account.

UNIT I **(12 Hours)**
 Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

UNIT II **(14 Hours)**
 Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

UNIT III **(17 Hours)**
 Accounts of Life insurance companies - Life insurance revenue account- Balance sheet- Ascertaining correct life assurance fund – Preparation of valuation of Balance sheet – Determination of amount due to policy holders.

UNIT IV **(18 Hours)**
 Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger) - Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problems only)

UNIT V **(14 Hours)**
 Liquidation – Meaning – Order of Payment – Liquidator's Remuneration - Liquidator's Final Statement of Receipts and Payments (Statement of Affairs - Excluded).

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting- T. S. Reddy & A. Murthy – Margham Publication
2. Corporate Accounting - R. L. Gupta & Radhasamy – Sulthan Chand.

REFERENCE BOOKS

1. Corporate Accounting –S. P. Jain & K. L Narang – Kalyani Publishers.
2. Corporate Accounting – S. N. Maheshwari & S. K. Maheshwari – Vikas Publication.

E-LEARNING RESOURCES

1. <https://youtube.com/@aksamasingaccountancy>
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions(each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	-	-
II	1	1	-	2	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B - 7		SECTION C - 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply a thorough knowledge of relevant accounting standards and statutory provisions to prepare the financial statements.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,
CO2	Understand the accounting treatment relating to alteration of share capital and internal reconstruction.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Describe the various provisions and schedules involved in the preparation of final accounts of life insurance companies.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Analyse and carry out the various accounting treatments relating to Amalgamation, Absorption and external reconstruction.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Explain the calculation of liquidator's remuneration and the preparation of liquidator's final statement of account.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -X
COURSE NAME: FINANCIAL MANAGEMENT	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

(Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To know the corporate financial structure

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand how crucial financial decisions are taken in a firm and gain insight in to wealth maximization and profit maximization.
2. Know the information about cost of capital, importance of leverage and capitalization.
3. Demonstrate the Theories of capital structure.
4. Charting the dividend polices and factors affecting dividend policies.
5. Apply techniques for short term financial needs of the firm using working capital management concepts.

UNIT I

(12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization –Time value of money - perpetuity – CMI Amortization.

UNIT II

(17 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

UNIT III

(17 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV

(12 Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s - Gordons’s – M.M Hypothesis – Forms of Dividend

UNIT V**(17 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value- Internal Rate of Return-Profitability Index, Non-Discounted Cash flow Techniques: Payback methods– Accounting Rate of Return

THEORY:20%PROBLEMS:80%**RECOMMENDED TEXT BOOKS**

1. M.Y. Khan and P.K. Jain Basic Financial Management, Tata Mc Graw-Hill Education
2. Dr.A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari .S .M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra : Financial management theory and practice, Mc Graw-Hill Education
4. Dr.Rustagi P R, Fundamentals of Financial management, Taxman’s publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand how crucial financial decisions are taken in a firm and gain insight in to wealth maximization and profit maximization.	PSO 1,2,3,4 & 5	K1,K2, K3, K4
CO2	Know the information about cost of capital, importance of leverage and capitalization.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Demonstrate the Theories of capital structure.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Charting the dividend polices and factors affecting dividend policies.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Apply techniques for short term financial needs of the firm using working capitalmanagement concepts.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XI
COURSE NAME: GOODS AND SERVICES TAX AND CUSTOMS LAW	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), BBA)

COURSE OBJECTIVE:

To understand about the GST procedure and implementation.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Exemplifying the classification and methods, tax system in India.
2. Outline the Concepts, Definitions and Types of Custom duties.
3. Understand the Prohibition of Importation and exportation of goods under Customs Act, powers of various customs officers.
4. Discuss the provisions and rules relating to Supply, Types of goods and Input Tax credit under GST.
5. Experimenting the various provisions and Importance for Registration, Cancellation.

UNIT I

(10 Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India – Classification of Taxes.

UNIT II

(20 Hours)

Customs Act 1962– Definition, Concepts and Scope– Levy and Collection of Customs Duty – Classification of Goods–Assessment of Duty–Valuation of Goods under Customs Act– Prohibition on Importation & Exportation of Goods– Demand and Recovery of Customs Duty – Clearance of Goods–Baggage.

UNIT III

(20 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNIT IV

(10 Hours)

Introduction to taxable events under GST– Concepts of Supply– Types of Supply–Composite Supply– Mixed Supply – Composite Levy - Introduction to value and time of supply – Time of Supply of Goods – Time of Supply of Service– Value of Supply and its Provisions

UNIT V

(15 Hours)

Introduction to registration under GST– Time limit– Persons liable for Registration–Persons not liable for Registration– Compulsory Registration– Procedure– Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

RECOMMENDED BOOKS

1. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, 2018.
ICAI – Indirect Tax Study Material, 2018.

REFERENCE BOOKS

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, BharatLaw House Pvt. Ltd., New Delhi.

E-LEARNING RESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	2
III	2	2	1
IV	2	1	1
V	2	2	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Exemplifying the classification and methods, tax system in India.	PSO 1,2,3,4 & 5	K1,K2,K3,K4, K5
CO2	Outline the Concepts, Definitions and Types of Custom duties.	PSO 1,2,3,4 & 5	K1,K2,K3,K4, K5
CO3	Understand the Prohibition of Importation and exportation of goods under Customs Act, powers of various customs officers.	PSO 1,2,3,4 & 5	K1,K2,K3,K4, K5
CO4	Discuss the provisions and rules relating to Supply, Types of goods and Input Taxcredit under GST.	PSO 1,2,3,4 & 5	K1,K2,K3,K4, K5
CO5	Experimenting the various provisions and Importance for Registration, Cancellation.	PSO 1,2,3,4 & 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XII
COURSE NAME: BANKING AND FINANCIAL SERVICES	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (Gen) and B.Com(A&F)

COURSE OBJECTIVE:

To study the Indian banking, financial system and services.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Comprehend the Indian Financial system through banking and financial services.
2. Enlighten the students about the financial services available to develop our economy.
3. Acquire the basic knowledge about E-Banking Services.
4. In-depth knowledge about the functions of Merchant Banking and its services.
5. Identifying the financial services available in the financial markets.

UNIT I

(15 Hours)

Banking Meaning- Structure of Banks in India-Different types of Banks in India- Nationalization of Banks for Implementing Govt. Policies - Reserve Bank of India (Central Bank)- Its Functions Commercial Bank- Its Functions- Clearing Houses-Creation of Credit - New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking-Meaning and functions.

UNIT II

(20 Hours)

Communication Networks in Banking system - Automated Clearing Systems -Clearing House Inter – bank Payment System (CHIPS) -Electronic Fund Management, Electronic Clearing System (ECS) – Important aspects / features, Real Time Gross Settlement (RTGS) -National Electronic Funds Transfer (NEFT) - Indian Financial System Code (IFSC) - Automated Teller Machines (ATMs)-Internet Banking – Core Banking Solutions (CBS) -Computerization of Clearing of Cheques – Cheque - Truncation System (CTS). E-Banking - Mobile Banking – Smart Cards - Types –Financial Applications of Smart Cards.

UNIT III

(12 Hours)

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) – Customer Grievances, Customer Redressal - Ombudsman.

UNIT IV

(16 Hours)

Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services – Merchant Banking - Functions - SEBI Guidelines for Merchant Bankers - Public Issue Management - Functions - Mechanics of Public Issue. Leasing – Definition, Characteristics, Types of Lease, Myths about Leasing, Participants, Leasing Process, Advantages and Limitations of Lease Financing. Hire Purchase- Definition, Rate of interest, Rights of Hirer. Lease Financing vs. Hire Purchase Financing.

UNIT V**(12 Hours)**

Mutual Funds - Definition, Schemes, Mechanics of Mutual Fund Operations, Functions of AMC, SEBI requirements for AMC, Tracking Performance. Credit Rating- Definition, Origin, Features, Advantages, Methodology. Venture Capital – Meaning, Features, Origin and Growth, Stages of Venture Capital Financing, Criteria for Analyzing Proposals, Nurturing Methods, Compensation, Methods of Exit.

RECOMMENDED TEXT BOOKS

1. M.L. Tannan, (2010), Banking Law and Practice in India – India Book House, New Delhi.
2. Financial Services, B.Santhanam, Margham Publications.
3. S. Gurusamy., “Financial Services”, Vijay Nicole Imprints Private Limited, Chennai, 2013.
4. Banking Theory, Law and Practice B.Santhanam, Margham Publications.

REFERENCE BOOKS

1. Sundaram., K.P.M. & Varshney P.N., (2014), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Chand & Sons, New Delhi.
3. Gordon E. Natarajan K. , (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
4. M.Y. Khan., “Financial Services”, Tata MC Graw – Hill Publishing Company Limited, New Delhi, 2013.
5. Gordon and Natarajan., “Financial Markets and Institutions”, Himalaya Publishing House, New Delhi, 2013.
6. Bhole., “Indian Financial System”, Himalaya Publishing House, New Delhi, 2013.

E-LEARNING RESOURCES

1. <https://www.edupristine.com/blog/venture-capital>
2. <https://books.google.co.in/books?isbn=0471292192>
3. <https://books.google.co.in/books?isbn=1904727891>
4. <https://books.google.co.in/books?isbn=8131752666>
5. <https://books.google.com/books?isbn=8131731596>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	1	1
III	2	1	1
IV	2	1	2
V	2	2	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Ave.	3	3	2.8	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Comprehend the Indian Financial system through banking and financial services.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Enlighten the students about the financial services available to develop our economy.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Acquire the basic knowledge about E-Banking Services.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Know about the Banking Ombudsman and Redressal Committees.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Identifying the financial services available in the financial markets.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024 -27
PART: III	COURSE COMPONENT: ALLIED-IV
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - II	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY AND PROBLEMS	

Common to B. Com (Gen, BM, MM, ISM, A&F, BBA)

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

1. Discuss about the time Series Analysis using Secular trend. Explain method of least squares to fit a straight line-Seasonal variation.
2. Discuss about Sampling Techniques, types of Sample and Sampling procedures
3. Outline Index Numbers such as weighted and unweighted price relative method, Cost of Living Index.
4. Formulate LPP to transportation problem and obtain initial basic feasible solution by Northwest corner, least cost, Vogel's approximation method, test for optimality using modified distribution method.
5. Formulate LPP to Assignment Problem and Find the solution of Minimization, Maximization case in assignment problem using Hungarian method.

UNIT I (18 Hours)

Time Series: Meaning, need and components of time series, Measurement of trend: Free hand, Semi average, moving average and least square methods. Measurement of seasonal indices: Simple average, Ratio to trend and Ratio to moving average method.

UNIT II (18 Hours)

Index Number: Meaning, Needs and components of time series, Types, Unweighted and Weighted index number Simple, Aggregative, Price relative methods, Laspeyres's, Paasche's, Bowley's and Fisher's index numbers, Time and Factor reversal tests, Cost of living index.

UNIT III (18 Hours)

Sampling Methods: Meaning of sampling, probability sampling methods and non-probability sampling methods, sampling error and standard error.

Hypothesis: Meaning, types, standard hypothesis, null and alternative hypothesis, simple and composite hypothesis, type I and type II error, testing of hypothesis: t -test, F-test, Chi square.

UNIT IV**(18 Hours)**

Transportation Problem: Introduction, initial basic feasible solution, North West Corner Methods (NWCM), Least Cost Methods (LCM), Vogels Approximation Method (VAM), Modified Distribution Method (MODI) solution procedure without degeneracy.

UNIT V**(18 Hours)**

Assignment Problem: Introduction, Mathematical formulation of an assignment problem, Hungarian method for solving assignment problem, unbalanced assignment problem, minimization and maximization case in assignment problem.

RECOMMENDED TEXT BOOKS

1. Statistical methods by S.P. Gupta
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy Subramanian, Ganesan. – ARS Publications.

REFERENCE BOOKS:

1. Statistical and numerical methods – P.R. Vittal – Margham Publications.
2. Operations Research - P.R. Vittal – Margham Publications.

E - LEARNING RESOURCES:

1. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291612342405mukeshsrivastava_businessstastics3.pdf
2. <https://www.qualtrics.com/au/experience-management/research/sampling-methods/>
3. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624RajivSaksena_INDEX_NUMBERS.pdf
4. https://www.acsce.edu.in/acsce/wp-content/uploads/2020/03/1585041316993_Module-4.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1 - 12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13 - 19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20 - 25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	-	-	1	1	-
II	1	1	1	-	-	1
III	2	1	1	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	1	1
Any Unit	2	-	-	-	-	-
TOTAL	8	4	3	4	2	4
	SECTION A – 12		SECTION B - 7		SECTION C – 6	

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	3	2
CO 2	2	2	3	2	3
CO 3	2	3	2	3	2
CO 4	3	2	3	2	3
CO 5	2	3	2	3	2
Ave.	2.4	2.6	2.4	2.6	2.4

PSO – CO question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss about the time Series Analysis using Secular trend. Explain method of least squares to fit a straight line-Seasonal variation.	PSO-1,2,3,4,5	K1
CO 2	Discuss about Sampling Techniques, types of Sample and Sampling procedures.	PSO-1,2,3,4,5	K1,K2
CO 3	Outline Index Numbers such as weighted and un-weighted price relative method, Cost of Living Index.	PSO-1,2,3,4,5	K3

CO 4	Formulate LPP to transportation problem and obtain initial basic feasible solution by Northwest corner, least cost, Vogel's approximation method, test for optimality using modified distribution method.	PSO-1,2,3,4,5	K3,K4
CO 5	Formulate LPP to Assignment Problem and Find the solution of Minimization, Maximization case in assignment problem using Hungarian method.	PSO-1,2,3,4,5	K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6 = Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART:IV	COURSE COMPONENT: EVS
COURSE NAME: ENVIRONMENTAL STUDIES	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

The study of ecology and living creatures.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Contrasting about environmental issues, causes and remedies.

UNIT I

(6 Hours)

MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance – Need for public awareness.

UNIT II

(6 Hours)

NATURAL RESOURCES

Renewable and non-renewable resources: Natural resources and associated problems.

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and over grazing, effects of modern agriculture, fertilizer - pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.

UNIT III

(6 Hours)

ECO SYSTEMS:

Concept of an eco-system.

- Structure and function of an eco-system.
- Producers, consumers and decomposers.
- Energy flow in the eco system.
- Ecological succession.

- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following eco-system: -
 - a. Forest eco system
 - b. Grassland eco system
 - c. Desert eco system
 - d. Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV

(6 Hours)

BIO DIVERSITY AND ITS CONSERVATION:

- Introduction – Definition: genetic, species and eco system diversity.
- Biogeographical classification of India
- Value of bio diversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Bio diversity at global, National and local levels.
- India as a mega – diversity nation, Hot-spots of bio diversity.
- Threats to bio diversity: habitat loss, poaching of wild life, man-wild life conflicts.
- Endangered and endemic species of India
- Conservation of bio diversity: In-situ and Ex-situ conservation of bio diversity.

UNIT V

(6 Hours)

ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of: -

- Air pollution
- Water pollution
- Soil pollution
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- **Disaster management: floods, earthquake, cyclone and landslides.**

PRESCRIBED BOOKS:

1. Environmental studies – St Joseph College Edition
2. Environmental studies - Dr.D.D.Mishra S.Chand

REFERENCE BOOKS:

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta K. Kalita – Asiau Books.

Question paper pattern: MCQs

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024 -27
PART: IV	COURSE COMPONENT: SOFT SKILLS - IV
COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

1. Develop learners' problem-solving skills and critical thinking abilities in the context of recruitment aptitude tests.

COURSE OUTCOMES:

After completing the course, the students will be able to

1. Recognize, describe and represent patterns and relationships, as well as to solve problems using algebraic language and skills.
2. Learn about factors and multiples that numbers have in common with each other.
3. The student will analyse monthly profit and loss statements for a school store and calculate profit margin percentages.
4. Learn what different types of interest are, where it occurs in real life and understand the concept of simple and compound interests.
5. Draw, interpret and compare pie charts, bar charts and frequency diagrams.

UNIT I: Number system and Number series (6Hours)

Numbers: Numbers and their classification, test for divisibility of numbers, General properties of divisibility, division and remainder, remainder rules.

Number Series: Number series, three steps to solve a problem on series, two-line number series, sum rules on natural numbers.

UNIT II: HCF and LCM of Numbers (6Hours)

Factors, Multiples, Principal of Prime factorization, Highest Common Factor (HCF) and Least Common Multiple (LCM), Product of two numbers, Difference between HCF and LCM.

UNIT III: Percentage, Profit and Loss (6Hours)

Percentage: Introduction, fraction to rate percent, rate percent to fraction, rate percent of a number, express a given quantity as a percentage of another given quantity, convert a percentage into decimals and convert a decimal into percentage.

Profit and Loss: Gain/Loss and % gain and % loss, relation among Cost price, Sale price, Gain/Loss and % gain and % loss.

UNIT IV: Simple Interest and Compound Interest**(6Hours)****Simple Interest:** Definition, effect of change of P , R and T on Simple Interest, amount.**Compound Interest:** Introduction, conversion period, basic formula, to find the Principal/Rate/Time, Difference between Simple Interest and Compound Interest.**UNIT V: Data interpretation****(6Hours)**

Tabulation, Bar Graphs, Pie Charts, Line Graphs, average.

RECOMMENDED TEXT BOOK:

1. Quantitative Aptitude by R.S. Agarwal

REFERENCE BOOKS:

1. Quantitative Aptitude by Abhijit Guha, Fourth Edition.
2. Quantitative Aptitude by Ramandeep Singh.

E - LEARNING RESOURCES:

1. <https://byjus.com/maths/numeral-system/#:~:text=crore%20is%207.-,International%20Numeral%20System,8%20%E2%80%93%20Ones>
2. <https://byjus.com/maths/hcf-and-lcm/>
3. <https://byjus.com/maths/profit-loss-percentage/>
4. <https://www.vedantu.com/jee-main/maths-difference-between-simple-interest-and-compound-interest>
5. <https://sites.utexas.edu/sos/guided/descriptive/descriptivec/frequency/>

GUIDELINES TO THE QUESTION PAPER SETTERS**QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Multiple Choice Questions: Answer 20 out of 20 questions (each question carries one mark)	1 - 20	20	20
B	Answer any 5 out of 7 questions (each question carries 6 marks)	21 - 27	6	30
TOTAL MARKS				50

BREAK UP OF QUESTIONS FOR PROBLEMS

UNITS	SECTION A	SECTION B
I	4	1
II	4	1
III	4	1
IV	4	1
V	4	1
Any Unit	-	2
TOTAL	20	7

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	The learner will be able to recognize, describe and represent patterns and relationships, as well as to solve problems using algebraic language and skills.	1,2,3,4,5	K1,K2,K3,K4
CO2	To learn about factors and multiples that numbers have in common with each other.	1,2,3,4,5	K1,K2,K3,K4
CO3	The student will analyse monthly profit and loss statements for a school store and calculate profit margin percentages.	1,2,3,4,5	K1,K2,K3,K4
CO4	Students learn what different types of interest are, where it occurs in real life and understand the concept of simple and compound interests.	1,2,3,4,5	K1,K2,K3,K4
CO5	The learner will draw, interpret and compare pie charts, bar charts and frequency diagrams.	1,2,3,4,5	K1,K2,K3,K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

SEMESTER-V

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XIII
COURSE NAME: COST ACCOUNTING	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (MM))

COURSE OBJECTIVE:

The study of cost and overheads of the company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the basic concepts used in cost accounting.
2. Know the computation of selling price through cost sheets.
3. Outline the basic principles of material control and the latest techniques in inventory control.
4. Evaluate the various methods of labor cost control and calculation of remuneration and wages.
5. Learn the classification of over heads, and distribution of overheads through primary and secondary sheet.

UNIT I (15 Hours)

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

UNIT II (19 Hours)

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation-tenders and quotations.

UNIT III (19 Hours)

Material purchase control - Stock Levels, aspects, need and essentials of material control.Stores control Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing Issue of materials–FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method, standard price method and Retail Price Method.

UNIT IV (18 Hours)

Labor cost – Computation and control Time keeping, Methods of wage payment–Time rate and piece rate system. Payroll procedures. Idle time and over time. Labor turn over.

UNIT V (19 Hours)

Overheads – Classification, Allocation, Apportionment and control of overheads– Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Computation of Machine Hour Rate.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R.S.N. and Bagavathi V., Cost Accounting, S. Chand, New Delhi
3. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T.S. and Dr. Gupta M.P., Cost Accounting, S. Chand, New Delhi

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/7505>
3. http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	1	1	-	1
III	1	1	-	2	-	1
IV	1	2	-	1	-	1
V	2	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PSO - CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the basic concepts used in cost accounting.	PSO 1,2,3,4 & 5	K1,K2,K3,K4
CO2	Know the computation of selling price through cost sheets.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Outline the basic principles of material control and the latest techniques in inventory control.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Evaluate the various methods of labor cost control and calculation of remuneration and wages.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Learn the classification of over heads, and distribution of overheads through primary and secondary sheet.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XIV
COURSE NAME: ENTREPRENEURIAL DEVELOPMENT	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA
COURSE OBJECTIVE:

To pursue entrepreneurship skills and mindset

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Discuss the concept of entrepreneurship and its importance.
2. Analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. Illustrating the various technical tools for the business premises and encounter business ventures.
4. Executing the important values of EDPs and the Government role played in ED.
5. Know the valuable approaches in the changing economic scenario and to apply the same for the improvement of small -scale entrepreneurs.

UNIT-I:

(16 Hours)

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT-II:

(23 Hours)

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme - Pradhan Mantri Yuva Yojana - All India Financial Institutions – IDBI – IFCI –ICICI–IRDBI.

UNIT-III:

(18 Hours)

Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report – Tools of Appraisal.

UNIT-IV:

(15 Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Entrepreneurship Development Institute of India (EDII), Role of Government in organizing EDPs – Critical evaluation.

UNIT-V:

(18 Hours)

Economic development and entrepreneurial growth – Role of entrepreneur in economic growth- Strategic approaches in the changing economic scenario for small scale entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership – Development of Women entrepreneurship - problems – steps taken by Government- Women and Self-Help Groups. (SHGs)

RECOMMENDED TEXT BOOKS

1. Gupta, D. C., & Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand & Sons, (2001).
2. Khanka, S.S. Entrepreneurial development .S. Chand publishing, (2006).

REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entrepreneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development, Margham Publications, (2002).

E-LEARNING RESOURCES

1. <https://landor.com/thinking/eight-principles-of-innovation>
2. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
3. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
4. <https://www.entrepreneur.com/article/323660>
5. <https://www.entrepreneur.com/article/314723>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	2	2
III	2	1	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	2	3	2
CO 5	3	3	3	3	3
Ave.	3	3	2.8	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Discuss the concept of entrepreneurship and its importance.	PSO 1,2,3,4 & 5	K1,K2,K3K4,K5
CO2	Analyze the scope of various financial institutions for the enhancement of small entrepreneurs.	PSO 1,2,3,4 & 5	K1,K2,K3K4,K5
CO3	Illustrating the various technical tools for the business premises and encounter business ventures.	PSO 1,2,3,4 & 5	K1,K2,K3K4,K5
CO4	Executing the important values of EDPs and the Government role played in ED.	PSO 1,2,3,4 & 5	K1,K2,K3K4,K5
CO5	Know the valuable approaches in the changing economic scenario and to apply the same for the improvement of small -scale entrepreneurs.	PSO 1,2,3,4 & 5	K1,K2,K3K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XV
COURSE NAME: INCOME TAX LAW AND PRACTICE– I	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B.Com (GEN), B.Com (CS), B.Com(AF))

COURSE OBJECTIVE:

To impart knowledge about basic concepts of income tax and computation of income under various heads

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Know the basic concepts of tax and to compute income under various heads.
2. Exemplifying the charge income under the Head of Salary.
3. Outlining the computation of income under the Head of House Property.
4. Familiarize the income calculation under the Head Business and Profession.
5. Understand the basic concepts under the Income Tax Administration Act and about Income tax authorities.

UNIT- I

(20 Hours)

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income. Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies–Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income - Income forming part of total income but exempted from Tax.

UNIT-II

(20 Hours)

Income from Salaries- Different forms of salary–Provident Funds–Allowances–Perquisites – Other items included in Salary–Qualifying amount for deduction u/s 80(C).

UNIT-III

(20 Hours)

Income from house property- Computation of Income from House Property–Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT-IV

(20 Hours)

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation– Loss under the head business and profession.

UNIT- V

(10 Hours)

Administration of Income Tax Act -Income tax authorities – procedure for assessment –PAN (Permanent Account Number) – Types of assessment.

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. Singhania, V.K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari .G.R., (2018) Students Hand Book on Taxation , Snow White Publications Pvt.Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
5. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt .Ltd .New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	40
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Know the basic concepts of tax and to compute income under various heads.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Exemplifying the charge income under the Head of Salary.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Outlining the computation of income under the Head of House Property.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Familiarize the income calculation under the Head Business and Profession.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Understand the basic concepts under the Income Tax Administration Act and about Incometax authorities.	PSO 1,2,3,4 & 5	K1,K2,K3,K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE XVI
COURSE NAME: PRACTICAL AUDITING	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

(Common to B.Com (GEN), B.Com (BM), B.Com (AF))

COURSE OBJECTIVE:

To provide in depth knowledge of auditing principles, concepts and appreciate the general auditing practice.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand about the concepts of auditing.
2. Outline the steps involved in vouching, verification, valuation of assets and liabilities in the organization.
3. Highlight about the depreciation, reserves and provisions and auditor's duty.
4. Locate the powers and rights, duties of an auditor.
5. Sketch the computerized system of auditing methods in their business.

UNIT-I

(23 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit Programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control - meaning, definition, objectives.

UNIT-II

(18 Hours)

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT-III

(13 Hours)

Depreciation and reserves – meaning – Auditor's duty with regard to depreciation – Reserves and provisions - Difference between reserves and provision – Depreciation of wasting Assets.

UNIT-IV

(18 Hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment - ceiling on the number of Auditor ship - Removal of auditor – Remuneration – auditor's lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT-V

(18 Hours)

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

RECOMMENDED TEXT BOOKS

1. Practical Auditing–B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

REFERENCE BOOKS

1. Auditing–D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.
3. Practical Auditing–B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

E-LEARNINGRESOURCES

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	2
II	3	2	1
III	2	1	-
IV	3	1	2
V	2	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO - CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	2	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	2
Ave.	3	3	2.6	2.8	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand about the concepts of auditing.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Outline the steps involved in vouching, verification, valuation of assets and liabilities in the organization.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Highlight about the depreciation, reserves and provisions and auditor's duty.	PSO 1,2,3,4 & 5	K1,K2,K3K4
CO4	Locate the powers and rights, duties of an auditor.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Sketch the computerized system of auditing methods in their business.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ELECTIVE – I
COURSE NAME: INDIAN CONSTITUTION AND HUMAN RIGHTS	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:5	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVES:

- The basic aim of the course is to introduce the students to the fundamentals of our constitution.
- To provide an overview of basic human rights and the governing bodies

COURSE OUTCOMES

1. To learn the fundamentals of the Indian Constitution and the rights & duties of the citizens of India
2. To explore the three wings of the Government and the judiciary bodies
3. To demonstrate the edifice of the Indian Governance & the electoral systems
4. To comprehend the term human rights & its classification
5. To appreciate the role of human rights commission worldwide and the role of educational institutions in promoting human rights

UNIT-I:

(12 hours)

Definition of Constitution -Indian Constitutional Philosophy – Salient Features of the Constitution and Preamble - Fundamental Rights and Fundamental Duties - Directive Principles of state Policy

UNIT-II:

(17 hours)

Union and State Executive, Legislature and Judiciary - Union Parliament and State Legislature: Powers and Functions - President, Prime Minister and Council of Ministers - State Governor, Chief Minister and Council of Ministers - The Supreme Court and High Court: Powers and Functions

UNIT-III:

(17 hours)

Elections Meaning - Composition of Election Commission - Direct and Indirect election; General election - Local Self Government (i) Rural: Three-tier system of Panchayati Raj –Gram Panchayat, Panchayat Samiti, Zila Parishad – their meaning and functions.(ii) Urban: Municipal Committees and Municipal Corporations – meaning and functions

UNIT-IV:

(12 hours)

Human Rights – Meaning - Evolution of the Concept of Human Rights at International level - Magna Carta of 1215 – Geneva Convention of 1864 - Universal Declaration of Human Rights,1948 – Articles 1 to 30 (Names only)
Classification of Human Rights – Natural, Moral and Legal Rights, Civil and Political Rights, Economic, Social and Cultural Rights; Collective/Solidarity Rights

UNIT-V:

(17 hours)

Human Rights in India - Protection of Human Rights Act, 1993 – Objectives of the Act- Human Rights Commission – NHRC, SHRC – Headquarters, Structure, Functions & Powers - National Commission for Women (NCW) – Objectives - United Nations and Human Rights – UNHCR – Formation, Headquarters and Objectives of UNHCR.
Society and Human Rights (Promotion and Protection) - Role of NGOs - Role of Mass Media - Role of Educational Institutions - Role of Government - Human Rights Education

PRESCRIBED TEXTBOOKS:

1. Indian Constitution and Human Rights(2018) by Vasanthi Reena Williams & NoreenAlexeena Datta
2. Indian Constitution & Human Rights (2016) by Poornima, Suresh Kumar, Sapna BookHouse
3. V.N. Shukla, Constitution of India(Eastern Book Co)
4. *Indian Constitution & Human Rights*, Ghai, *KALYANIPUBLISHERS*–

REFERENCE BOOKS:

1. Indian Polity By M Laxmikant5th2017Edition
2. Political Science for Civil Services Mains Examinations. 28 March 2016. by ND ...22August
3. Subash Kashyap, Indian Constitution, National Book Trust
4. Human Rights in Constitutional Law, Prentice – Hall of India Pvt. Ltd.. New Delhi
5. Durga Das Basu, Introduction to the Constitution of India, Prentice–Hall of India Pvt. Ltd..New Delhi

E-LEARNINGRESOURCES:

- [https://www.lawnotes.in/Human Rights and the Indian Constitution](https://www.lawnotes.in/Human_Rights_and_the_Indian_Constitution)
- http://shodhganga.inflibnet.ac.in/bitstream/10603/102509/9/09_chapter%2003.pdf
- <https://www.google.com/>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	3	2	1
III	3	1	1
IV	1	1	1
V	3	2	2
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	3	3	3	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	To learn the fundamentals of the Indian Constitution and the rights & duties of the citizens of India	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	To explore the three wings of the Government and the judiciary bodies	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	To demonstrate the edifice of the Indian Governance & the electoral systems	PSO 1,2,3,4 & 5	K1,K2,K3,K4.
CO4	To comprehend the term human rights & its classification	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	To appreciate the role of human rights commission worldwide and the role of educational institutions in promoting human rights	PSO 1,2,3,4 & 5	K1,K2,K3,K4.

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: VALUE EDUCATION
COURSE NAME: VALUE EDUCATION	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:2	TOTAL HOURS:15
THEORY	

UNIT I (3 Hours)

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education. Role and Need for value education in the contemporary society, Role of education in transformation of values in society. Role of parents, teachers, society, peer group and mass media in fostering values.

UNIT II (3 Hours)

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for- age, experience, maturity, family members, neighbors, strangers, etc.

UNIT III (3 Hours)

Concept of Human Rights–Principles of human rights–human rights and Indian constitution Rights of Women and children–violence against women–Rights of marginalized People Like women, children, minorities, trans gender, differently abled etc., Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain–secular civil society.

UNIT IV (3 Hours)

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice,Liberty, Freedom, Fraternity) - Social Values: (Pity and Probity, Self-Control, Universal Brotherhood) - Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity,Punctuality,Faith).

Religious and Moral Values: (Tolerance, Wisdom, character) - Aesthetic Values: (Love and Appreciation of literature, fine arts) - Environmental Ethical Values National Integration and international understanding. Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross- border education.

UNIT V

(3 Hours)

Guru Nanak Devji's Teachings - Relevance of Guru Nanak Devji's teachings' relevance to Modern Society - The Guru Granth sahib - The five Ks - Values and beliefs - Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech) - Empowerment of women - Concept of Langar - Eminent Sikh personalities.

REFERENCES

1. Dr. Abdul Kalam. My Journey-Transforming Dreams in to Actions. Rupa Publications, 2013.
2. Steven R Covey, 8th Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018)

QUESTION PAPER PATTERN: MCQs

PROGRAMME: B.Com ACCOUNTING AND FINANCE	BATCH:2024-27
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP	COURSE CODE:
SEMESTER: V	MARKS:
CREDITS: 2	TOTAL HOURS:
PRACTICAL	

COURSE OBJECTIVE

To obtain hands on experience and practical knowledge/skill facilitating better employment opportunities.

COURSE OUTCOMES

On the completion of internship, the students will be able to:

1. Apply theoretical concepts learnt in the Business world
2. Experience real time work environment and challenges
3. Build network useful for future career
4. Understand the job/skill requirement required in Accounting related fields
5. Develop report writing and Presentation Skills

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Summer Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 30 days after the completion of 4 th Semester. Students will be informed to submit Log book on the work carried out by them during the period of internship. Students need to submit internship report carried out by them for evaluation. Students need to obtain Letter of Acceptance initially and letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students shall submit a Internship Report at the end of 5th Semester before the commencement of the End Semester Examination. The Internship credit will be awarded.

SEMESTER-VI

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XVII
COURSE NAME: ADVANCED COST ACCOUNTING	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B.Com (Gen) & B.Com(A&F))

COURSE OBJECTIVE:

To acquire costing procedure and practices in the products of a company.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Acquire the knowledge in costing for various service industries.
2. Highlight the techniques of cost control and decision making.
3. Learn the concept of process costing and uses.
4. Know the procedure for transportation costing.
5. Expressing the marginal costing techniques and decisions making.

UNIT I

(17 Hours)

Methods of Costing: Unit Costing – Tenders or Quotations – Job Costing – Definition, importance and preparation of job cost sheets- Batch Costing- Determination of Economic Batch Quantity-preparation of Batch cost sheets

UNIT II

(18 Hours)

Contract Costing – Preparation of Contract Account – Simple financial contracts- transfer of profit to P&L a/c, Treatment of plant in contract a/c- Contractee Account – Preparation of Balance Sheet.

UNIT III

(19 Hours)

Process Costing – Features of Process Costing – Simple Process Accounts, Treatment of opening and closing stock in process a/c-Abnormal Loss and Gains.

UNIT IV

(17 Hours)

Operating Costing– Transport- Computation of passenger transport cost, Power house costing- costing for Cinema Theater.

UNIT V

(19 Hours)

Marginal Costing as a Technique – Marginal Costing– BEP Analysis– Profit Planning- Contribution –Key Factor – Margin of Safety, Marginal Costing– Decision–making- Sales - Mix Exploring New Markets–Make or Buy Decisions –Shut down or Continue.

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. Jain S.P. and Narang K.L. –Cost Accounting.
2. T.S. Reddy and Y. Hari Prasad Reddy– Cost Accounting

REFERENCE BOOKS

1. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N.– Practical costing.
2. N.K. Prasad and V.K .Prasad– Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen/ Mowen–Cost Management Accounting and Control.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=0070402248>
2. <https://books.google.co.in/books?isbn=8189781502>
3. <https://books.google.co.in/books?isbn=9380901666>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire the knowledge in costing for various service industries.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Highlight the techniques of cost control and decision making.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Learn the concept of process costing and uses.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Know the procedure for transportation costing.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Expressing the marginal costing techniques and decisions making.	PSO 1,2,3,4 & 5	K1,K2,K3,K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XVIII
COURSE NAME: INCOME TAX LAW AND PRACTICE - II	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B.Com (GEN), B.Com (CS), B.Com (AF))

COURSE OBJECTIVE:

To Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the Income Tax Act.,1961.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Understand the meaning of capital gain and the procedure related in computing income under the head capital gain.
2. Calculate income under the Head, income from Other Sources.
3. Know the clubbing and set off and carry forward of Income.
4. Annotate agricultural income and its treatment and explain the provisions relating to various deductions from total income.
5. Acquire knowledge about procedure for various forms of return and e-filing of return.

UNIT- I (20 Hours)

Capital Gains – Capital Assets –Meaning and Kinds–Procedure for computing Capital Gains – Cost of Acquisition–Exemption of Capital Gains –Loss under head Capital Gains.

UNIT-II (15 Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources–Loss under the head Other Sources.

UNIT-III (20 Hours)

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income–Income of minor Child –Deemed Incomes. Provisions relating to Set-off & Carry forward and Set- off of Losses.

UNIT-IV (20 Hours)

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT- V (15 Hours)

Assessment of Individuals – Tax rates – Computation of Tax liability of Individual (Simple problems). Filing of returns, various forms of return and e- filing of return.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Margham publications.
2. Income Tax law and practice. –V. P. Gaur & D. B. Narang. Kalyani Publications.

REFERENCE BOOKS

1. Students Guide to Income tax –Dr. Vinod K. Sighania & Dr. Monica Sighania –Taxmann.
2. Income tax service tax &VAT–Dr. Girish Ahuja & Dr. Ravi Gupta –Bharat law house.

E-LEARNING RESOURCES

1. <https://books.google.com/books?isbn=1584773855>
2. <https://books.google.com/books?isbn=8131721914>
3. <https://books.google.com/books?id=ijQKAAAAMAAJ>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO - CO - Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the meaning of capital gain and the procedure related in computing income under the head capital gain.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Calculate income under the Head, income from Other Sources.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Know the clubbing and set off and carry forward of Income.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Annotate agricultural income and its treatment and explain the provisions relating to various deductions from total income.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Acquire knowledge about procedure for various forms of return and e-filing of return.	PSO 1,2,3,4 & 5	K1,K2,K3,K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XIX
COURSE NAME: WORKING CAPITAL MANAGEMENT	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

- To provide knowledge on application of the principles and concepts of financial theory to problems and decisions associated with short-term (working) capital

COURSE OUTCOMES:

1. To consume working capital optimally and ultimately to maximize shareholders wealth.
2. To prepare and put together a Source and Use statement in a good way to strategize on creative ways to finance the business startup / expansion programmes
3. To interpret the cash flow and liquidity position of investments and acquisitions.
4. To manage the receivables in the firm and maintain the company's professional image and cash flows.
5. To plan for management, inventory orders, inventory tracking and inventory turnover

UNIT-I: (15 hours)

Working capital meaning – Importance of working capital management- components of working capital – Factors Influencing working capital requirements – Estimating working capital management- working capital life cycle – Roles of finance manager in working capital.

UNIT-II: (15 hours)

Financing current Assets: Different approach to financing current Assets – Conservative, aggressive and matching approach - Sources of finance - Committees on working capital finance.

UNIT-III: (20 hours)

Cash Management: Importance – Factors influencing cash balance – Determining optimum cash balance – cash budgeting - controlling and monitoring collection and disbursements.

UNIT-IV: (20 hours)

Receivables Management: Credit policy variables credit standards- credit period – cash discount and collection efforts – credit evaluation–control of receivables.

UNIT-V: (20 hours)

Inventory management : Need for Inventories and Importance of its management – Techniques for managing Inventory – Economic order quantity (EOQ) – Stock levels – Analysis of Investment in inventory – Selective inventory control – ABC, VED, FSN Analysis.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS:

1. Hrishikesh Battacharya Working capital Management strategies and Technique prenticehall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.

REFERENCE BOOK:

1. K.M. Chitnis, Working capital Management of large Industrial units, Dastane Ramachandra and company Poona.

F-LEARNING RESOURCES:

1. <https://www.investopedia.com/terms/w/workingcapitalmanagement.asp>
2. <https://taulia.com/glossary/what-is-working-capital-management/>
3. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/wcm.html>

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2		1		-	1
II	2		2		-	-
III	2	1	-	1	-	1
IV	1	1	-	2	-	1
V	2	1	-	1	-	1
TOTAL	9	3	3	4	-	4
SECTION A – 12			SECTION B - 7		SECTION C - 4	

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	To consume working capital optimally and ultimately to maximize shareholders wealth.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5, K6
CO2	To prepare and put together a Source and Use statement in a good way to strategize on creative ways to finance the business startup / expansion programmes	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5, K6
CO3	To interpret the cash flow and liquidity position of investments and acquisitions.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	To manage the receivables in the firm and maintain the company's professional image and cash flows.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5, K6
CO5	To plan for management, inventory orders, inventory tracking and inventory turnover	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: <i>ELECTIVE - II</i>
COURSE NAME: RESEARCH METHODOLOGY	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY	

COURSE OBJECTIVE:

To introduce the fundamental concepts of research methodology, emphasizing the research process, types of research, research design, sampling design, data collection and analysis, and research reporting.

COURSE OUTCOMES

1. To understand the significance and objectives of research.
2. To learn to formulate research problems and design research proposals based on appropriate research methods.
3. To develop knowledge and skills in sampling techniques and be able to evaluate and mitigate sampling errors.
4. To acquire Proficiency in data collection and data analysis methods.
5. To familiarize with ethical considerations in research and understand the importance of avoiding plagiarism.

UNIT-I: (10 Hours)

Research: Meaning — Significance — Objectives — Types of Research — Steps in Research

UNIT-II: (20 Hours)

Research Problem: Definition — Nature — Formulation — Sources of Defining the Problem — Research Design — Meaning — Needs — Types of Research & Characteristics - Methods of Research – Experimental , Descriptive, Historical, Qualitative and Quantitative methods. Design — Variables — Types of variable qualitative, quantitative, dependent and independent variables — Research Proposal and its Preparation — Research Hypothesis — Types of Hypotheses..

UNIT-III: (20 Hours)

Method of Data Collection: Census and Sample Survey — Sample Frame — Sample Size — Methods of Sampling – Sampling Error – Missing Data..

UNIT-IV: (20 Hours)

Collection and Analysis of Data: Types of Data — Techniques of Data Collection — Preparation of Questionnaire or Interview Schedule — Measurement and Scaling Techniques— Nominal Data — Interval Data, Ordinal Data — Ratio Data — Reliability Analysis and its Need — Analysis of Data – Contemporary data analysis methods.

UNIT-V:**(20 Hours)**

Research Reporting: Relevance — Characteristics of a Good Research Reports — Plagiarism, Organization of research Report –Types, Structure and Components – Contents, Bibliography, Appendices, Style Manuals – APA Style, MLA Style. Research Ethics – Article writing: Format.

RECOMMENDED TEXTBOOKS:

1. P.Ravilochanan. Research Methodology in Margham Publications.
2. C.R.Kothari, Research Methodology. S. Chand Publishing, (2006). New Age International Publications
3. Krishnaswami OR Methodology of Research for Social Science, Himalaya, Mumbai

REFERENCE BOOKS:

1. P.Ravilochanan. Research Methodology, Margham Publications.

E-LEARNING RESOURCES:

- <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

Break up of questions for theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	2	2
III	2	2	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	3	3	3	3	2.8

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	To understand the significance and objectives of research.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	To learn to formulate research problems and design research proposals based on appropriate research methods.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	To develop knowledge and skills in sampling techniques and be able to evaluate and mitigate sampling errors.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	To acquire Proficiency in data collection and data analysis methods.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	To familiarize with ethical considerations in research and understand the importance of avoiding plagiarism.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ELECTIVE -III
COURSE NAME: PROJECT	COURSE CODE:
SEMESTER: VI	MARKS: 100
CREDITS: 5	TOTAL HOURS: 90
PRACTICAL	

GUIDELINES FOR INTERNAL ASSESSMENT–PROJECT WORK

COURSE OBJECTIVE:

To provide an opportunity to apply the theoretical knowledge to the practical business situations and prepare a project report relevant to the topic or problem, after analyzing the same methodologically making intelligent observation and offering practical suggestions.

COURSE OUTCOMES

1. To apply fundamental and disciplinary concepts and methods in ways appropriate to their principal areas of study.
2. To demonstrate skill and knowledge of current information and technological tools and techniques specific to the professional field of study.
3. To use effectively oral, written and visual communication.
4. To identify, analyze, and solve problems creatively through sustained critical investigation.
5. To integrate information from multiple sources.

The Project Work will be evaluated by External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and internal examiner (drawn by the Chairman of BOS, from the panel of Guides/ Supervisors).

Project Work will be an individual work done by each and every student separately. It shall carry 50 marks and Viva – Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide / Supervisor, who is nominated by the Department for each student.

For the Project work and Viva – Voce examination, the student must secure 40% to obtain a pass (i.e. 30 marks out of 75 in the end – semester examination).

The project work can be in any one of the following areas:

International Business/Foreign Exchange/Financial Management/Portfolio Analysis/Stock Market Analysis/Financial Statement Analysis/Cost Analysis any other related to Finance and Financial Services / Human Resource / Marketing.

The Project may be in the form of:

- a) Analysis based on Secondary data – e.g. Analysis of financial statements of two or more companies for at least 2 or more financial years, analysis of wage pattern of employees (not less than 50) in a factory.
- b) Analysis based on primary data – e.g. consumer behavior in respect of a product or service, investment pattern or behaviour of a group of investors belonging to a particular category.
- c) Proposal of a small business