GURU NANAK COLLEGE (AUTONOMOUS)

A Sikh Minority Institution | Unit of Guru Nanak Educational Society (Regd.)
Affiliated to University of Madras | Approved by AICTE
Accredited at A++ Grade by NAAC (CGPA 3.68/4)
Guru Nanak Salai, Velachery, Chennai - 600042

SCHOOL OF COMMERCE

B.Com. Accounting and Finance

(Semester pattern with Choice Based Credit System)

Syllabus

(For the UG Batch of 2026 - 29 and thereafter)

LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

PREAMBLE

1. About the Programme

Bachelor of Commerce (Accounting and Finance) is the branch from the B. Com Programme, an undergraduate programme of 3 years. This programme teaches the fundamentals of accounting and finance practices. Throughout this programme, an individual can learn the technical skills associated with many of the procedures of finance analysis and accounting standards. The curriculum of this programme is framed in such a way to meet the international or global standard. This Programme 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 Programme also gains more general skills like numerical and quantitative skills, oral and written communication skills, entrepreneurship ability and more. This programme provides the knowledge of accountancy practices, commerce, industry and finance. After completing the Programme, 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 moulding the students into technically sound accounts, management and taxation professionals.
3. To deliver teaching and learning processes 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 Objectives (PEOs)

PEO1: Core Competence: Graduates will demonstrate comprehensive knowledge of commerce, accounting, finance, and business practices, enabling them to pursue successful careers in corporate, entrepreneurial, and public sectors.

PEO2: Problem Solving Skills:

Graduates will apply problem solving and decision-making skills to address complex business and economic challenges in a dynamic global environment.

PEO3: Ethics and Social Responsibility:

Graduates will uphold ethical standards, integrity and social responsibility in professional and personal contexts, contributing positively to sustainable development and societal wellbeing.

PEO4: Communication and Leadership:

Graduates will exhibit effective communication, teamwork, and leadership abilities, preparing them to manage diverse organizational settings and collaborate across disciplines.

PEO5: Lifelong Learning and Adaptability:

Graduates will engage in continuous learning, research, and professional development, adapting to emerging technologies, global trends, and evolving business practice.

5. PROGRAMME OUTCOMES

PO1: Knowledge Management

Integrate theoretical concepts with practical applications to manage business operations effectively.

PO2: Problem Solving

Identify, analyse, and solve complex business and financial problems using appropriate quantitative and qualitative techniques.

PO3: Critical Thinking

Develop critical insights into business environments by assessing risks, opportunities, and ethical implications.

PO4: Individual and Team Work

Exhibit leadership, coordination, and responsibility while functioning effectively as a team member or leader.

PO5: Communication and Lifelong Learning

Adapt to changing business environments through continuous learning, skill development, and professional growth.

6. PROGRAMME SPECIFIC OUTCOMES

PSO 1: Specialized Knowledge in Accounting and Finance

Apply in-depth knowledge of accounting principles, financial management, taxation, and auditing to support effective financial decision-making in business organizations.

PSO 2: Experiential Learning through Internship and Project

Gain practical exposure to accounting and financial practices through internships in audit firms and related organizations, and through project work, enabling the application of theoretical knowledge to real-world business and auditing environments.

PSO 3: Investigation and Problem Solving

Exhibit research skills by examining business issues, analysing financial and related data, and formulating ethical and sustainable solutions with due consideration to environmental and social responsibilities.

PSO 4: Employability and Ethics

Demonstrate technical expertise with a strong ethical foundation in accounting practices, enhancing employability in corporate, banking, and financial sectors.

PSO 5: Interdisciplinary and Multidisciplinary Approach

Apply knowledge from economics, business law, and security analysis and portfolio management to deal with financial and business problems.

7. PEO - PO MAPPING

PO / PEO	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
PO1	3	2	1	1	2
PO2	2	3	1	1	2
PO3	2	3	3	2	2
PO4	1	2	2	3	2
PO5	2	2	2	3	3

8. PEO – PSO MAPPING

PSO / PEO	PEO1	PEO2	PEO3	PEO4	PEO5
PSO1	3	3	2	2	2
PSO2	3	2	2	3	2
PSO3	2	3	3	2	2
PSO4	2	2	3	2	3
PSO5	3	3	2	2	2

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.

Ability Enhancement Skills (I, II, III & IV Semesters) Value Education (I Semester) Self-Study (Compulsory) Course (III Semester)

Indian Knowledge System (Domain Specific) – (IV Semester) Summer Internship (After IV Semester)

Environmental Studies (V 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, she/he shall have to compensate the same, during the subsequent Semesters.

10. COURSE STRUCTURE

The B. Com Accounting and Finance programme consists of 19 Core courses with 4 credits each, 4 Allied courses with 5 credits each, 3 elective courses with 4 credits each, 4 Ability Enhancement Skill courses with two credits each, 2 Non-Major Elective courses with two credits each, 2 Life Skill courses (Value Education and EVS) with two credits each, 1 Self-study course with 2 credits and a domain specific IKS course with one credit. Internship is a compulsory component with 2 credits and Project is a compulsory core course with 4 credits for all the UG & PG programmes. Extension activity is a compulsory component with 1 credit.

Consolidated credit structure for all the 3 years:

Course component		No. of Papers	Credits
Part 1	Language	2	6
Part II	English	2	6
Part III	Core	19	76
	Allied	4	20
	Elective	3	12
Part IV	NME	2	4
	Ability Enhancement Skills	4	8
	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
	IKS	1	1
Part V	Extension activity	1	1
Total		**42**	**142**

Credit Distribution for Each Semester:

Semester I Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part I	Language	Tamil I / Hindi I / Sanskrit I / French I	3	6	50	50	100
Part II	English	English – I	3	4	50	50	100
Part III	Core – I	Financial Accounting (Common to B.Com (GEN), B.Com (A&F), B.Com (ISM), B.Com (CA), B.Com (MM) & BBA,)	4	5	50	50	100
	Core-II	Principles of Management (Common to B.Com (GEN), B.Com (A&F), B.Com (BM), B.Com (MM) & BBA,BBA(RM))	4	4	50	50	100
	Allied-I	Business and International Economics	5	5	50	50	100
Part IV	Non-Major Elective-I	Basic Tamil-I/ Advanced Tamil-I/ Basics of Logistics	2	2	50	50	100
	Life Skills - I	Value Education	2	2	50	50	100
	Ability Enhancement Skills-I	Communication skills and Personality Development skills	2	2	50	50	100
	Total		**25**	**30**			
Semester II Course Component		**Subject**	**Credit**	**Hrs / Week**	**Marks**		**Total**
					Internal	**External**	
Part I	Language-II	Tamil II/Hindi II/Sanskrit II/ French II	3	6	50	50	100
Part II	English	English – II	3	4	50	50	100
Part III	Core –III	Advanced Financial Accounting (Common to B. Com (GEN), B. Com (A&F), B. Com CA)	4	5	50	50	100
	Core-IV	Marketing Management (Common to B.Com (GEN), B.Com (A&F))	4	5	50	50	100

	Allied-II	Security Analysis and Portfolio Management	5	6	50	50	100
Part IV	Non-Major Elective-II	Basic Tamil-II/ Advanced Tamil- II/ Basics of self-help groups	2	2	50	50	100
	Ability Enhancement Skills - II	Digital Productivity and AI	2	2	50	50	100
Total			**23**	**30**			

Semester III		**Subject**	**Credit**	**Hrs/ Week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part III	Core – V	Corporate Accounting (Common to B.Com (GEN), B.Com (A&F)	4	6	50	50	100
	Core-VI	Management Accounting (Common to B. Com (GEN), B. Com(A&F))	4	6	50	50	100
	Core – VII	Business Communication (Common to B.Com (GEN), B.Com (A&F))	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	6	50	50	100
	Allied-III	Statistics and Operations Research - I (Common to B.Com (GEN), B.Com (A&F), B.Com (ISM), B.Com (MM), B.Com (BM), BBA)	5	5	50	50	100
Part IV	Ability Enhancement Skills -III	Foundations of Quantitative Aptitude	2	2	50	50	100
	Self- Study Course (Compulsory)	Indian Heritage and Knowledge Systems/ Contemporary World and Sustainable Development	2	-	-	100	100
Total			**25**	**30**			

Semester IV Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core -IX	Advanced Corporate Accounting Common to B.Com GEN), B.Com(A&F	4	6	50	50	100
	Core - X	Financial Management (Common to B.Com(GEN), B.Com(A&F), B.Com (BM),B.Com(MM)&BBA)	4	5	50	50	100
	Core –XI	Goods and Services Tax and Customs Law (Common to B.Com (GEN), B.Com(A&F), B.Com(CS),B.Com (ISM) & (BBA)	4	5	50	50	100
	Core-XII	Banking and Financial Services (Common to B.Com (GEN), B.Com (A&F)	4	5	50	50	100
	Allied-IV	Statistics and Operations Research – II (Common to B.Com (GEN), B.Com (A&F), B.Com (ISM), B.Com (MM) & B.Com (BM),BBA)	5	6	50	50	100
Part IV	Indian Knowledge Systems	Indian Knowledge System (IKS) With an accounting perspective (Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours))	1	1	100	-	100
	Ability Enhancement Skills – IV	Resume writing and Interview skills	2	2	50	50	100
Total			**24**	**30**			

Semester V Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core –XIII	Entrepreneurship Development and Start- Ups (Common to B.Com (A&F), B.Com (BM), B.Com (MM), BBA, BBA(RM)	4	5	50	50	100
	Core-XIV	Cost Accounting (Common to B.Com (GEN), B.Com (A&F), B.Com (MM)	4	6	50	50	100
	Core -XV	Income Tax Law and Practice-I (Common to B. Com (GEN), B.Com (A&F), B. Com (CS), B. Com (ISM) & B. Com (CA))	4	6	50	50	100
	Core XVI	Research Methodology	4	5	50	50	100
	Elective-I IDE (Inter Disciplinary Elective)	Indian Fintech Ecosystem	4	5	50	50	100
Part IV	Life Skills - II	Environmental Studies	2	2	50	50	100
	Internship	Internship	2	-	-	-	-
Total			**24**	**30**			

Semester VI Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core XVII	Advanced Cost Accounting (Common to B.Com (GEN), B.Com (A&F))	4	6	50	50	100
	Core XVIII	Income Tax Law and Practice – II (Common to B.Com(GEN), B.Com (A&F), B.Com (CS), B.Com (ISM) & B.Com (CA))	4	6	50	50	100
	Core XIX	Project	4	6	50	50	100
	Elective- II	Working Capital Management	4	6	50	50	100
	Elective-III	Auditing and Assurance	4	6	50	50	100
Part V	Extension Activity 26UEXT501	Participation in NSS/NCC etc.	1	-	-	-	-
Total			**21**	**30**			
Total Credits			**142**				
****** Programmes can choose one extra core course (optional) if they give four credit to allied courses***							

11. EXAMINATION

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent. The CIA marks for the two credit courses (NME, EVS, Value Education and Ability Enhancement skill courses) and one credit course on Indian Knowledge System coming under Part IV, shall be awarded based on the nature of the course or at the course instructor's discretion. (Assignment/project/presentation). The mode of examination for IKS will be conducted through CIA with 5 out of 10 questions carrying 20 marks each.

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 85 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**	**50%**
Model Examination	**After 85 working days of the Semester**	**100%**

The components for the CIA (Theory and Practical) are as follows:

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment			5
Workbook / record book / notebook			5
Class activity 1			5
Class activity 2			5

Class activity 3			5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

1) Quiz with MCQ
2) Case-Study analysis
3) Debate
4) Seminar/ Presentation
5) Peer/Self-Assessment
6) Role play
7) Scrap book
8) Monograph
9) Puzzle
10) Group Discussion
11) Group activity
12) Surprise class tests

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
75-90	4
65-75	3
<65	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 practical will be notified by the Controller of Examinations in consultation with the Dean Academics.

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**

METHOD OF ASSESSMENT

Remembering (K1)	● 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)	● Understanding of 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 combine at altogether ● Suggested Keywords: **Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate**
Application (K3)	● Students have to solve problems by using / applying a concept learned in the classroom. ● Students must use their knowledge to determine an exact response. ● Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize**
Analyze (K4)	● Analyzing the question is one that asks the students to break down something into its component parts.

	● Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. ● 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)	● Evaluation requires an individual to make a 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)	● 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:2026-2029**
PART: III	**COURSE COMPONENT: CORE - I**
COURSE NAME: FINANCIAL ACCOUNTING	**COURSE CODE:26UCOM301**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

1. Evaluate the basic accounting concepts in the preparation of final accounts.
2. Appraise the procedures followed under the single-entry system.
3. Compare the various methods of charging depreciation and their effects on financial statements.
4. Investigate the process involved in preparing insurance claims, average due date and account current.
5. Break down the concept of departmental accounts into its components.

UNIT I **(15 Hours)**

Meaning and Scope of **Accounting** - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards (AS) -1,2,4,5,10,11,12 and 26 - 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 **(15 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 **(15 Hours)**

Insurance claims, claim for loss of stock destroyed including Average Clause- Average due date and Account current.

UNIT V **(15 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	1 -12	3	30
B	Answer any 5 out of 7 questions	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**	

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	3	2.6	3

PSO -CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Ave.	3	2	2.6	2	2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Evaluate the basic accounting concepts in the preparation of final accounts.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4, K5
CO2	Appraise the procedures followed under the single-entry system.	PO1, PO2, PO3	PSO1, PSO3	K1,K2,K3,K4, K5
CO3	Compare the various methods of charging depreciation and their effects on financial statements.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4,K5
CO4	Investigate the process involved in preparing insurance claims, average due date and account current.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3,K4
CO5	Break down the concept of departmental accounts into its components.	PO1, PO2, PO3, PO4	PSO1, PSO4	K1,K2,K3,K4, K5

FINANCIAL ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Written assignment from the syllabus	5	5
Workbook/record book/ notebook	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE))	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE-II
COURSE NAME: PRINCIPLES OF MANAGEMENT	COURSE CODE:26UCOM302
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS: 60
THEORY	

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

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. Explain management functions, managerial roles, and management theories to support effective business decision-making.
2. Assess planning concepts and decision-making process in managerial situations.
3. Apply organizing principles and organizational structures for efficient business operations.
4. Evaluate staffing procedures and leadership styles to improve workforce effectiveness
5. Outline coordination requirements and controlling techniques to enhance organizational performance.

UNIT-I: (15 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: (10 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: **(15 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, ManagementTheory&Practice-SultanChand&Sons-NewDelhi,16th edition.
2. L.M. Prasad, Principles & Practice of Management -Sultan Chand &Sons-NewDelhi,8thEdition

REFERENCE BOOKS:

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

E-LEARNING RESOURCES:

1. **ttp://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**

PO-CO MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	3	2	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	3	2.6	3

PSO-CO MAPPING

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	3	2
CO4	2	2	2	3	2
CO5	2	2	3	2	2
Ave.	2	2	2.4	2.4	2

PO-PSO-CO-QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain management functions, managerial roles, and management theories to support effective business decision-making.	PO1, PO2, PO3	PSO4, PSO5	K1,K2,K3,K4, K5
CO2	Assess planning concepts and decision-making process in managerial situations.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4, K5
CO3	Apply organizing principles and organizational structures for efficient business operations.	PO1, PO2, PO4	PSO4, PSO5	K1,K2,K3,K4
CO4	Evaluate staffing procedures and leadership styles to improve workforce effectiveness.	PO1, PO3, PO4, PO5	PSO4	K1, K2, K3, K4, K5
CO5	Outline coordination requirements and controlling techniques to enhance organizational performance.	PO1, PO2, PO3, PO4, PO5	PSO3, PSO4	K1,K2,K3,K4, K5

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

PRINCIPLES OF MANAGEMENT

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: ALLIED-I
COURSE NAME: BUSINESS AND INTERNATIONAL ECONOMICS	COURSE CODE:26UCAF3A1
SEMESTER: I	MARKS:100
CREDITS: 5	TOTAL HOURS: 75
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

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

1. Explain fundamental economic concepts including scarcity, opportunity cost, and business economics principles.
2. Analyze demand, supply, elasticity, and market equilibrium in decision-making contexts.
3. Apply theories of consumer behavior and production to determine optimal choices and efficiency.
4. Evaluate international trade theories proposed by Adam Smith, David Ricardo, and Bertil Ohlin.
5. Analyze balance of payments, exchange rate systems, and measures to correct disequilibrium.

UNIT-I (15 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 (15 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 (15HOURS)

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 **(15 HOURS)**

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

UNIT-V **(15 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. Chaudhary, C.M Business Economics , RBSA Publishers , Jaipur-03.
2. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi
3. Francis Cherunilam, International Trade and Export Management -Himalaya Publishing House -Mumbai–04.
4. Paul. R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd-Delhi–92.
5. Robert J. Carbaugh, International Economics-Thomson Information Publishing Group - Wadsworth Publishing Company-California.
6. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi–E.

E-LEARNING RESOURCES

1. https://books.google.co.in/books?isbn=0470021128
2. https://books.google.co.in/books?isbn=1451602391
3. https://books.google.co.in/books?isbn=0333961110

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any10 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

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	2	2	3	2	2
CO5	3	3	3	2	2
Ave.	2.8	2.6	2.4	2	2

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3
CO2	2	2	3	2	3
CO3	2	2	3	2	3
CO4	2	2	2	2	3
CO5	2	2	3	2	3
Ave.	2	2	2.6	2	3

PO- PSO-CO-QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESS ED	PSOs ADDRESS ED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain fundamental economic concepts including scarcity, opportunity cost, and business economics principles.	PO1, PO2, PO3	PSO5	K1,K2,K3,K4, K5
CO2	Analyze demand, supply, elasticity, and market equilibrium in decision-making contexts.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4, K5
CO3	Apply theories of consumer behavior and production to determine optimal choices and efficiency.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4, K5
CO4	Evaluate international trade theories proposed by Adam Smith, David Ricardo, and Bertil Ohlin.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO5	Analyze balance of payments, exchange rate systems, and measures to correct disequilibrium.	PO1, PO2, PO3, PO5	PSO3, PSO5	K1,K2,K3,K4,K5

BUSINESS AND INTERNATIONAL ECONOMICS

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Content -3, Presentation - 2	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Written assignment from the syllabus	5	5
Class activity 2	Quiz with MCQ	5	5
Class activity 3	Case-Study Presentation	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

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

PROGRAMME: B. COM (ACCOUNTING AND FINANCE)	**BATCH:2026-2029**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE –I**
COURSE NAME: BASICS OF LOGISTICS	**COURSE CODE:26UNME4A034**
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

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

1. Recall the concept, meaning, and fundamentals of logistics and its role in business operations.
2. List different modes of transportation, their importance, and challenges in logistics management.
3. Identify the warehousing concepts, types, processes, and differentiate between warehouses and distribution centers.
4. State the role of logistics in economic development, including infrastructure growth, cost efficiency, and employment generation.
5. Outline current trends and technological advancements in logistics such as AI, green logistics, e-commerce, and supply chain innovations.

UNIT–I **(6 hours)**

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

UNIT-II **(6 hours)**

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

UNIT–III **(6 hours)**

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

UNIT–IV **(6 hours)**

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

UNIT–V **(6 hours)**

Current trends in logistics - Artificial Intelligence in logistics and supply chain management, Green Logistics, E-Commerce.

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 : Tompkins1998 .

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-

QUESTION PAPER PATTERN MCQs

PO-CO MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Ave.	3	2	2.2	2	2.2

PSO-CO MAPPING

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	3
CO5	2	2	3	2	3
Ave.	2	2	2.2	2	2.4

PROGRAMME: ALL UG	**BATCH: 2026 - 29**
PART: IV	**COURSE COMPONENT:LIFE SKILLS-I**
COURSE NAME: VALUE EDUCATION	**COURSE CODE: 26UVED401**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE

To inculcate human values, ethical principles, social responsibility, and awareness of responsible technology use for holistic personal and societal development.

COURSE OUTCOMES:

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

1. Recall core value systems and their relevance to real-life situations and ethical decision-making in personal and social contexts.
2. Describe the role of culture and civilization in shaping individual and collective identities.
3. List salient values for life such as forgiveness, sacrifice, self-esteem, teamwork, and creative thinking.
4. Describe the role of human rights, social values, and ethical use of Artificial Intelligence in addressing contemporary social issues.
5. Recall the teachings of Guru Nanak Dev Ji and describe their connection to values and sustainable living.

UNIT I: EDUCATION AND VALUES (6 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: VALUE EDUCATION AND PERSONAL DEVELOPMENT (6 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: HUMAN RIGHTS AND MARGINALIZED PEOPLE (6 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, transgender, 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: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT (6 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 for Humanistic values for espousing peace in society.

Conflict of cross-cultural influences, cross-border education.

Emerging Technologies and Human Values: (Ethical and responsible use of Artificial Intelligence, digital citizenship, privacy, academic integrity and technology for social good).

UNIT V: (6 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

REFERENCE BOOKS:

1. Dr. Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8^{th} 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)
5. http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf
6. Saptarsi Goswami, Amit Kumar Das and Amlan Chakrabarti, AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI), Pearson India Education Services Pvt. Ltd., First Edition, 2024. ISBN: 978-9361590832.

Question paper pattern-MCQs

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-I**
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	**COURSE CODE: 26USKL401**
SEMESTER: I	**MARKS: 100**
CREDITS: 2	**TOTAL HOURS: 30**

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

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

1. 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. Articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication
3. 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. Demonstrate 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. 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 Etiquettes-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 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: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -III**
COURSE NAME: ADVANCED FINANCIAL ACCOUNTING	**COURSE CODE:26UCOM303**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To analyze various accounting procedures for different firms.

COURSE OUTCOMES

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

1. Evaluate the accounting procedure for Branch Accounts under Debtors System and Stock & debtors System.
2. Apprise the concept of Non-Profit Organizations
3. Apply the accounting procedure for the treatment of goodwill and admission of a partner.
4. Execute the accounting treatment of retirement of a partner and death of a partner.
5. Examine the procedures for accounting treatment of normal dissolution, Garner vs.Murray, and piecemeal distribution.

UNIT I (15 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 (15 Hours)

Non-Profit Organisations: Meaning – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Preparation of Receipts and Payment Account from Income and Expenditure Account.

UNIT III (15 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 **(15 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 **(15 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	1-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

PO - CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	2	3
CO5	3	3	3	2	3
Ave.	3	3	3	2.4	3

PSO - CO MAPPING

COs \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	2	2	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Ave.	2.9	2	2.6	2	2

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**	

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Evaluate the accounting procedure for Branch Accounts under Debtors System and Stock & Debtors System.	PO1, PO2, PO3	PSO1, PSO4	K1,K2, K3,K4, K5
CO2	Apprise the concept of Non-Profit Organizations.	PO1, PO2, PO3	PSO1, PSO5	K1,K2, K3,K4,
CO3	Apply the accounting procedure for the treatment of goodwill and admission of a partner.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4, K5
CO4	Execute the accounting treatment of retirement of a partner and death of a partner.	PO1, PO2, PO3, PO4	PSO1, PSO4	K1,K2,K3,K4, K5
CO5	Examine the procedures for accounting treatment of normal dissolution, Garner vs. Murray, and piecemeal distribution.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3, K4,K5

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

ADVANCED FINANCIAL ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation – 2	5	5
Workbook/record book/ notebook	Written assignment from the syllabus	5	5
Class activity 1	Written assignment from the syllabus	5	5
Class activity 2	Quiz with MCQ	5	5
Class activity 3	Case-Study Presentation	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE))	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -IV**
COURSE NAME: MARKETING MANAGEMENT	**COURSE CODE:26UCOM304**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY (Common to B. Com (GEN), B. Com (A&F))	

COURSE OBJECTIVE:

To acquire marketing skills of the business.

COURSE OUTCOMES

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

1. Evaluate the basics of marketing and its importance in today's scenario.
2. Appraise the consumer behaviour process and various market segments.
3. Apply the P's of marketing - Product, Price.
4. Evaluate various Promotion strategies and marketing channels.
5. Explore modern marketing types.

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 Behavior, Market segmentation– Need and basis of Segmentation –Targeting–Positioning – CRM and Customer Satisfaction.

UNIT III **(14 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. Pricing -Meaning, Objectives and Types of Pricing.

UNIT IV **(16 Hours)**

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion - Branding – Packaging & Labeling -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

UNIT V **(17 Hours)**

Meaning, Benefits and Features: Rural services Marketing, Green Marketing, Services Marketing - Marketing Ethics – Meaning and Importance - Social media marketing strategies.

RECOMMENDED TEXT BOOKS

1. Kotler, P. (2007). Marketing Management –The Millennium Edition Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. R. S. N. Pillai & Bagavathi,. (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*. McGraw-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	1
IV	2	1	1
V	3	1	2
TOTAL	12	7	6
SECTION A - 12		**SECTION B - 7**	**SECTION C - 6**

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	2	3	2	3
Ave.	2.8	2.8	3	2.6	3

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3
CO2	3	2	3	2	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	2	2	3	2	3
Ave.	2.6	2.4	2.6	2.4	3

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Evaluate the basics of marketing and its importance in today's scenario.	PO1, PO3, PO5	PSO 1,3,4 & 5	**K1, K2, K3, K4, K5**
CO2	Apprise the consumer behaviour process and various market segments.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO3	Apply the Ps of Marketing - Product, Price.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO4	Evaluate various Promotion strategies and marketing channels.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO5	Explore modern marketing types.	PO1, PO3, PO	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**

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

MARKETING MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Mini project	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT ALLIED-II
COURSE NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	COURSE CODE:26UCAF3A2
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

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

1. Explain investment concepts, stock market structure, various investment avenues, including securities and mutual funds.
2. Analyze the investment environment and apply fundamental and technical approaches along with market theories and indicators for security analysis.
3. Compare company performance using financial statements, ratio analysis and risk and return measures for investment decisions.
4. Apply portfolio management theories and techniques, including the Markowitz model, for portfolio selection, evaluation, and revision.
5. Evaluate capital market theories and financial models and derivatives concepts for managing investment risk.

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, Gilt Funds, Tax Saving Funds. Trading Mechanism in the 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 Jordan – 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".

WEB REFERENCES:

www.halifax.co.uk./investments/pdfs/sw51813.pdfhttp://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**
	TOTAL MARKS			**100**

PO-CO MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	**2**	**2**
CO2	3	3	3	**2**	**2**
CO3	3	3	3	**2**	**2**
CO4	3	3	3	**2**	**2**
CO5	3	3	3	**2**	**2**
Ave.	3	2.8	2.8	**2**	**2**

PSO-CO MAPPING

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3
CO2	3	2	3	2	3
CO3	3	2	3	2	3
CO4	3	2	3	2	3
CO5	3	2	3	3	3
Ave.	3	2	2.8	2.2	3

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			
SECTION A - 12		**SECTION B - 7**	**SECTION C - 6**

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain investment concepts, stock market structure, various investment avenues, including securities and mutual funds.	PO1, PO2, PO3	PSO1, PSO5	K1, K2, K3, K4, K5
CO2	Analyse investment environment and apply fundamental and technical approaches along with market theories and indicators for security analysis.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3,K4, K5
CO3	Compare company performance using financial statements, ratio analysis and risk and return measures for investment decisions.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3, K4,K5
CO4	Apply portfolio management theories and techniques, including the Markowitz model, for portfolio selection, evaluation, and revision.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3, K4,K5
CO5	Evaluate capital market theories and financial models and derivatives concepts for managing investment risk.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO5	K1,K2,K3, K4,K5

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weight age**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Written assignment from the syllabus	5	5
Workbook/record book/ notebook	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total	50		

PROGRAMME: B.Com. (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: NME II**
COURSE NAME: BASICS OF SELF-HELP GROUPS	**COURSE CODE:26UNME4B034**
SEMESTER: II	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSEOBJECTIVES:

- 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

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

1. Record the meaning, concept, structure, and functions of Self-Help Groups and their role in community development.
2. State the role of Self-Help Groups in promoting women empowerment, including social, economic, and financial inclusion.
3. List the functioning of microfinance through Self-Help Groups and its impact on financial inclusion and poverty alleviation.
4. Recall the contribution of Self-Help Groups towards social development, including education, health, and rural development initiatives.
5. Outline the role of Government and Non-Governmental Organizations (NGOs) in promoting and strengthening Self-Help 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 Self 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 – May2007.
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 & Deeppublications, 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.

E-LEARNING RESOURCES:

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

QUESTION PAPER PATTERN: MCQs
PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	3	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	3	2
Ave.	2.6	2.7	2	2.7	2

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	3	2	3	2	2
CO4	2	2	2	2	3
CO5	2	2	2	2	3
Ave.	2.7	2	2.7	2	2.4

PROGRAMME: For All Non IT Students	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS II**
COURSE NAME: DIGITAL PRODUCTIVITY AND AI	**COURSE CODE:26USKL403**
SEMESTER: II	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
PRACTICAL	

(Common to Non IT Students)

COURSE OBJECTIVES

To build job-ready digital skills by training students in MS Office, Google Workspace, and AI productivity tools.

COURSE OUTCOMES

Upon completion of this course, students will be able to:

1. Create and format professional business documents, including reports, letters, and proposals, using MS Word / Google Docs.
2. Build and manage spreadsheets with formulas, charts, and data tools using MS Excel / Google Sheets.
3. Design and deliver impactful business presentations using MS PowerPoint / Google Slides.
4. Communicate and collaborate effectively using professional email, Google Meet, and cloud-based tools.
5. Apply AI-powered productivity tools to automate, enhance, and accelerate routine office tasks.

UNIT 1: PROFESSIONAL DOCUMENT CREATION (6 Hours)

Business Documents with MS Word / Google Docs: Setting up a professional document – Page layout, margins, and orientation – Styles and headings for structured documents – Formatting paragraphs, line spacing, and indentation – Inserting tables, images, and shapes – Headers, footers, and page numbers – Mail Merge: creating personalised letters and labels – Track Changes and Comments for document review – Exporting documents as PDF.

AI Integration: Using Microsoft Copilot in Word to draft, summarise, and rewrite content – Grammar and style checking with Grammarly.

UNIT 2: DATA MANAGEMENT WITH SPREADSHEETS (6 Hours)

MS Excel / Google Sheets — Core Skills: Creating and formatting worksheets – Entering and editing data – Cell referencing: relative and absolute – Essential formulas: SUM, AVERAGE, MIN, MAX, COUNT, IF, VLOOKUP – Sorting and filtering data – Conditional formatting to highlight key data – Freezing rows and columns – Data validation and drop-down lists – Protecting sheets and cells. AI Integration: Using Copilot in Excel / Google Duet AI to generate formulas from plain English – Auto-generating insights from data.

UNIT 3: DATA VISUALISATION AND REPORTING (6 Hours)

Charts and Dashboards in Excel / Google Sheets: Types of charts: bar, column, line, pie, and combo charts – Inserting and formatting charts – Choosing the right chart for the right data – Creating a basic dashboard with multiple charts – Pivot Tables: summarising and analysing large datasets – Pivot Charts: visualising pivot data – Slicers for interactive filtering – Printing and sharing reports professionally.

AI Integration: Using AI to suggest the best chart type for a dataset – Auto-generating summaries of spreadsheet data using Copilot.

UNIT 4: BUSINESS PRESENTATIONS (6 Hours)

MS PowerPoint / Google Slides — Professional Presentations: Designing a presentation structure: title, agenda, content, and closing slides – Applying themes, colour schemes, and fonts consistently – Working with slide layouts and master slides – Inserting charts, tables, SmartArt, and icons – Slide transitions and entrance/exit animations – Presenter View: notes, timer, and laser pointer – Exporting as PDF and video – Introduction to Canva for Presentations as an alternative tool.

AI Integration: Using Microsoft Copilot in PowerPoint to generate a full presentation from a prompt – Gamma AI for instant AI-generated presentations – Designing visuals using Canva AI.

UNIT 5: DIGITAL COMMUNICATION AND WORKPLACE COLLABORATION (6 Hours)

Professional Email and Communication: Writing effective professional emails: structure, tone, and etiquette – CC, BCC, Reply All best practices – Email signatures and templates in Gmail / Outlook – Managing inbox: labels, filters, and folders – Scheduling meetings using Google Calendar / Outlook Calendar – Introduction to Microsoft Teams and Google Meet for virtual collaboration.

Cloud-Based Collaboration Tools: Google Drive / OneDrive: organising and sharing files and folders – Real-time collaboration on Docs, Sheets, and Slides – Version history and restoring previous versions

AI Integration: Using AI email assistants: Gmail Smart Compose, Outlook Copilot – Summarising long email threads with AI

E-LEARNING RESOURCES

https://support.microsoft.com/en-us/word https://support.microsoft.com/en-us/excel https://support.microsoft.com/en-us/powerpoint https://workspace.google.com/learning-center/ https://www.w3schools.com/excel/ https://learn.microsoft.com/en-us/copilot/microsoft-365/ https://www.canva.com/learn/presentation-tips/ https://gamma.app/ https://www.grammarly.com/blog/category/handbook/ https://learndigital.withgoogle.com/digitalgarage

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weight age
Mid-Semester Examination	Practical Examination for 90 minutes	50	10
Model Examination	Practical examination for 180 minutes	100	10
Assignment	Application-Oriented Assignment	10	5
Workbook/record book/ notebook	Note Book	10	5
Class activity 1	Hands-on Tool Usage	10	5
Class activity 2	Collaborative Digital Task	10	5
Class activity 3	Data Analysis Exercise		5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

SEMESTER III

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -V
COURSE NAME: CORPORATE ACCOUNTING	COURSE CODE:26UCOM305
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

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

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. Apply accounting procedures relating to issue of shares, forfeiture, reissue, underwriting liability under complete, partial, firm underwriting situations and profit or loss prior to incorporation using appropriate basis of apportionment as per Companies Act format.
2. Prepare company final accounts and managerial remuneration in accordance with revised Schedule VI.
3. Evaluate good will and shares by applying appropriate valuation methods under different business situations.
4. Analyze consolidated financial statements for holding companies in accordance with AS 21, including calculation of holding- minority interest.
5. Prepare bank final accounts and compute provisions for non-performing assets, doubtful debts and rebate on bills discounted.

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- 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.

UNIT II (18 Hours)

Company final accounts - Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule III) of Companies Act, 2013 - Computation of Managerial Remuneration**.**

UNIT III (17 Hours)

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

UNIT IV **(16 Hours)**

Holding Company Accounts – AS 21: Calculation of Holding-Minority Ratio – Capital Profits – Revenue Profit – Goodwill or Capital Reserve – Minority Interest – UnrealisedProfit included in Stock – Preparation of Consolidated Balance Sheet.(Exclude intercompany owings)

UNIT V **(19 Hours)**

Final Accounts of Banking Companies: Guidelines of Reserve Bank of India – Classification of Bank Advances – Performing and Non-Performing Assets – Provisioning Norms —Treatment of Interest on bad and doubtful assets – Rebate on Bills Discounted – Items requiring Special Attention in the Preparation of Final Account – Preparation of Profit and Loss Account and Balance Sheet.

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/@aksamazingaccountancy
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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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
II	1	1	-	1	-	1
III	1	2	1	1	-	1
IV	1	1	1	1	-	-
V	2	1	-	1	-	1
TOTAL	7	6	2	5	-	4
SECTION A - 12		**SECTION B - 7**		**SECTION C - 4**		

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	**3**	**3**	**3**	**3**	**3**
CO2	**3**	**3**	**3**	**3**	**3**
CO3	**3**	**3**	**3**	**3**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**3**	**3**
Ave.	**3**	**3**	**3**	**3**	**3**

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**2**	**2**	**3**	**2**
CO2	**3**	**2**	**2**	**3**	**2**
CO3	**3**	**2**	**3**	**2**	**3**
CO4	**3**	**2**	**3**	**3**	**2**
CO5	**3**	**3**	**3**	**3**	**2**
Ave	**3**	**2.8**	**2.6**	**2.8**	**2.2**

PO-P**SO-CO-Question Paper Mapping**

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply accounting procedures relating to issue of shares, forfeiture, reissue, underwriting liability under complete, partial, firm underwriting situations and profit or loss prior to incorporation using appropriate basis of apportionment as per Companies Act format.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3, K4, K5
CO2	Prepare company final accounts and managerial remuneration in accordance with revised Schedule VI.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3, K4, K5
CO3	Evaluate goodwill and shares by applying appropriate valuation methods under different business situations.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3, K4,K5
CO4	Analyze consolidated financial statements for holding companies in accordance with AS 21, including calculation of holding-minority interest.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3,K4
CO5	Prepare bank final accounts and compute provisions for non-performing assets, doubtful debts and rebate on bills discounted.	PO1, PO2, PO3, PO5	PSO1, PSO4	K1,K2,K3, K4, K5

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

CORPORATE ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	Written assignment from the syllabus	Written assignment from the syllabus
Assignment 2	Written assignment from the syllabus	Written assignment from the syllabus	Written assignment from the syllabus
Class activity 1	Quiz with MCQ	Quiz with MCQ	Quiz with MCQ
Class activity 2	Case-Study Presentation	Case-Study Presentation	Case-Study Presentation
Class activity 3	Debate/ Seminar	Debate/ Seminar	Debate/ Seminar
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -VI
COURSE NAME: MANAGEMENT ACCOUNTING	COURSE CODE:26UCOM306
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

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

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. Analyze management accounting concepts and financial statement analysis techniques to support managerial decision-making.
2. Interpret the financial position using Ratio Analysis.
3. Apply and prepare cash flow statements as per AS 3 by classifying cash flows into operating, investing, and financing activities and interpreting their significance.
4. Develop and apply budgeting concepts to prepare different types of budgets and evaluate their usefulness in effective planning and control of business activities.
5. Evaluate investment projects using capital budgeting techniques and recommend the most profitable alternative.

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 **(20Hours)**

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

UNIT III **(20Hours)**

Cash flow statement– significance- preparation of cash flow statement as per AS 3 -Cash from Operating, Investing and Financing activities.

UNIT IV **(17Hours)**

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)

UNIT V **(18Hours)**

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. 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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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	-	2	-	-	-
II	1	2	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	1	2	-	1	-	1
TOTAL	6	6	2	5	-	4
SECTION A - 12		**SECTION B – 7**		**SECTION C - 4**	

PO -CO MAPPING

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	2	3	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	3	2	3	2	3
Ave.	3	2.2	3	2	2.4

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyze management accounting concepts and financial statement analysis techniques to support managerial decision-making.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3, K4, K5
CO2	Interpret the financial position using Ratio Analysis.	PO1, PO2, PO3	PSO1, PSO3	K1,K2,K3, K4, K5
CO3	Apply and prepare cash flow statements as per AS 3 by classifying cash flows into operating, investing, and financing activities and interpreting their significance.	PO1, PO2, PO3	PSO1, PSO4	K1,K2, K3,K4
CO4	Develop and apply budgeting concepts to prepare different types of budgets and evaluate their usefulness in effective planning and control of business activities.	PO1, PO2, PO3, PO4	PSO1, PSO3, PSO4	K1,K2,K3, K4,K5
CO5	Evaluate investment projects using capital budgeting techniques and recommend the most profitable alternative.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO5	K1,K2,K3, K4,K5

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

MANAGEMENT ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -VII
COURSE NAME: BUSINESS COMMUNICATION	COURSE CODE:26UCOM307
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

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

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. Practice the importance and essentials of communication in business activities
2. Draft the various types of business letters and to practice the same.
3. Recommend the various types of business enquiries
4. Use the different types of correspondence relating to the company and secretarial practice.
5. Transfer the 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-Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan., R.Santhanam, 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**	

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	2.8	2.8	3	3	3

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	2
CO2	2	3	2	3	2
CO3	2	2	3	2	2
CO4	3	3	2	3	2
CO5	2	2	3	3	3
Ave.	2.2	2.4	2.4	2.8	2.7

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Practice the importance and essentials of communication in business activities.	PO1, PO4, PO5	PSO4	K1,K2,K3,K4, K5
CO2	Draft the various types of business letters and practice the same.	PO1, PO4, PO5	PSO4	K1,K2,K3,K4, K5
CO3	Recommend the various types of business enquiries.	PO2, PO3, PO5	PSO4, PSO5	K1,K2,K3,K4,K5
CO4	Use the different types of correspondence relating to the company and secretarial practice.	PO1, PO4, PO5	PSO4	K1,K2,K3,K4, K5
CO5	Transfer the various modern forms of communication tools and even through social media and applications in the current business scenario.	PO1, PO4, PO5	PSO4, PSO5	K1,K2,K3,K4, K5

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

BUSINESS COMMUNICATION

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -VIII**
COURSE NAME: LEGAL ASPECTS OF BUSINESS	**COURSE CODE:26UCOM308**
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. Explain fundamental legal principles governing business contracts and agreements.
2. Apply provisions of the Indian Contract Act to solve business-related cases.
3. Analyze legal aspects of sale of goods and consumer protection laws.
4. Evaluate legal provisions relating to partnership and LLP operations.
5. Execute company law provisions and corporate legal compliance.

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 - rights and duties of bailor and bailee and Pledge -Duties of Pawnor and Pawnee.

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. AvvaiKothai, 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, MarghamPublications , Chennai
4. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.
5. Saravanavel 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**

PO - CO MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	2.8	2.8	3	3	3

PSO - CO MAPPING

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3
CO2	2	2	3	2	3
CO3	3	2	3	3	3
CO4	2	2	3	3	3
CO5	3	2	3	3	3
Ave.	2.4	2	2.8	2.6	3

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain fundamental legal principles governing business contracts and agreements.	PO1, PO3 & PO5	PSO1, PO4 & PO 5	K1,K2,K3,K4,K5
CO2	Apply provisions of the Indian Contract Act to solve business-related cases.	PO1, PO2, PO3, PO4 & PO5	PSO1, PO2,PO3, PO4 &PO5	K1, K2, K3, K4, K5
CO3	Analyse legal aspects of sale of goods and consumer protection laws.	PO1, PO2, PO3& PO5	PSO1,PSO3,PSO 4 & PSO5	K1, K2, K3, K4, K5
CO4	Evaluate legal provisions relating to partnership and LLP operations.	PO1, PO2, PO3, PO4 & PO5	PSO1,PSO3,PSO 4 & PSO5	K1, K2, K3, K4, K5
CO5	Interpret company law provisions and assess corporate legal compliance.	PO1, PO2, PO3, PO4 & PO5	PSO1,PSO2,PSO 3,PSO4 & PSO5	K1,K2,K3,K4,K5

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

LEGAL ASPECTS OF BUSINESS

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Written assignment from the syllabus	5	5
Workbook/record book/notebook	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: ALLIED-III**
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - I	**COURSE CODE:26UCOM3A3**
SEMESTER: III	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

1. Appraise diagrammatic and graphical representations of data and measures of central tendency.
2. Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.
3. Compute correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data.
4. Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.
5. Analyze network analysis techniques 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._operations_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	1 - 12	3	30
B	Answer any 5 out of 7 questions	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	1	1	1	1	-	1
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	-
V	2	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A – 12			**SECTION B – 7**		**SECTION C - 4**	

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	2.8	3	3

PSO-PO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	3	2	3
CO4	3	2	3	3	2
CO5	3	3	3	3	2
Ave.	3	2.2	2.6	2.8	2.2

PO- PSO – CO question paper mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Appraise diagrammatic and graphical representations of data and measures of central tendency.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO2	Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO3	Compute correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO4	Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4
CO5	Analyze network analysis techniques using PERT and CPM.	PO1, PO2, PO3, PO4	PSO3, PSO5	K1,K2,K3,K4,K5

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

STATISTICS AND OPERATIONS RESEARCH – I

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS –III
COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE	COURSE CODE:26USKL402
SEMESTER: III	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

1. Apply the concepts of number systems, divisibility rules, and number series to solve numerical problems.
2. Compute HCF and LCM of numbers using the prime factorization method.
3. Apply percentage concepts to solve problems involving profit, loss, cost price, and selling price.
4. Compare simple interest and compound interest to solve financial problems.
5. Interpret data from tables and graphs to draw meaningful conclusions.

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

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 (6 Hours)

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 (6 Hours)

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 **(6 Hours)**

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 **(6 Hours)**

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/https://www.vedantu.com/jee-main/maths-difference-between-simple-interest-and-compound-interest
4. 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 THEORY AND 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**

SELF-STUDY COURSE (COMPULSORY)

PROGRAMME: **B.COM (ACCOUNTING AND FINANCE)**	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT:** **SELF STUDY COURSE**
COURSE NAME: 1. **Indian Heritage and Knowledge System** **Or** 2. **Contemporary World and Sustainable Development**	**COURSE CODE:** **26USSP401/26USSP402**
SEMESTER: III	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: NIL**
THEORY	

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:

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

1. Recall the key features of Indian heritage and its role in shaping cultural identity. (K1)
2. Identify the artistic, architectural, and literary achievements of South India and other regions. (K1)
3. List traditional practices preserved through folklore across India. (K1)
4. Recall the principles of ancient Indian sciences related to physical, mental, and spiritual well-being. (K1)
5. Describe the connections between spiritual, medicinal, and artistic elements in Indian heritage. (K2)

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 Attamand 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.

Question paper pattern-MCQs

1. 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:

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

1. Identify the key actors and institutions that shape the contemporary world order. (K1)
2. Describe the political, economic, and security challenges in major Asian regions. (K2)
3. Recall the causes and human impact of recent wars and conflicts. (K1)
4. Describe the principles of sustainable development and their relevance at local, national, and global levels. (K2)
5. Identify India's contributions to the SDGs through Tamil Nadu's programs. (K1)

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.

  : United Nations General Assembly, United Nations Security Council.

- **Regional Organizations:** European Union (EU), African Union (AU), NorthAtlantic Treaty Organization (NATO)

  Key Concepts: European Union Commission, African Union Commission, NorthAtlantic Treaty Organization.

- **International Law and Treaties:** Significance, role in addressing global challenges.

  Key Concepts: International Court of Justice, International Criminal Court, GenevaConventions.

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.

  Philippines, Singapore, Thailand, Vietnam

- **Far East:** Major economic powerhouses and Potential flashpoints.

  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. conflict, humanitarian crisis, foreign intervention, refugee crisis.
- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition. humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.
- **Ukraine Conflict (2014-present)**: Ukrainian government, Russian-backed separatists, Russia 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. 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 Wild life Fund (WWF), Sustainable Development Solutions Network (SDSN).
- **UN Sustainable Development Goals (SDGs):** Overview, targets. 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)

Question paper pattern-MCQs

SEMESTER-IV

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE IX**
COURSE NAME: ADVANCED CORPORATE ACCOUNTING	**COURSE CODE:26UCOM309**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

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

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. Examine the impact of inflation on financial statements.
2. Apply the provisions relating to alteration of share capital, including various types of capital alteration, and the accounting treatment of internal reconstruction and reduction of share capital in accordance with relevant legal and accounting requirements.
3. Interpret the profitability of Insurance companies.
4. Execute the various accounting treatments relating to Amalgamation, Absorption and external reconstruction.
5. Prepare the liquidator's final statement of receipts and payments, including calculation of liquidator's remuneration.

UNIT I **(15 Hours)**

Accounting Standards- Financial Reporting Practices. Accounting for Price Level Changes / Inflation Accounting. Sustainability Reporting on Environmental Accounting. (Theory only)

UNIT II **(17 Hours)**

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

UNIT III **(20 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 **(21 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).

UNIT V **(17 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/@aksamazingaccountancy
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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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	-	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**		

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
Ave	3	2.8	3	3	3

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**2**	**3**	**2**	**3**
CO2	**3**	**2**	**3**	**3**	**2**
CO3	**3**	**3**	**3**	**3**	**2**
CO4	**3**	**3**	**3**	**3**	**2**
CO5	**3**	**2**	**2**	**3**	**2**
Ave	**3**	**2.4**	**2.8**	**2.8**	**2.2**

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	Pos ADDRESS ED	PSOs ADDRESS ED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the impact of inflation on financial statements.	PO1, PO2, PO3	PSO1, PSO3	K1,K2,K3,K4
CO2	Apply the provisions relating to alteration of share capital, including various types of capital alteration, and the accounting treatment of internal reconstruction and reduction of share capital in accordance with relevant legal and accounting requirements.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4,K5
CO3	Interpret the profitability of Insurance companies.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5
CO4	Execute the various accounting treatments relating to Amalgamation, Absorption and external reconstruction.	PO1, PO2, PO3, PO4	PSO1, PSO4	K1,K2,K3,K4,K5
CO5	Prepare the liquidator's final statement of receipts and payments, including calculation of liquidator's remuneration.	PO1, PO2, PO3, PO5	PSO1, PSO4	K1,K2,K3,K4,K5

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

ADVANCED CORPORATE ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -X
COURSE NAME: FINANCIAL MANAGEMENT	COURSE CODE:26UCOM310
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To know the corporate financial structure.

COURSE OUTCOMES

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

1. Explain financial management concepts and wealth maximization decisions
2. Analyze cost of capital and the impact of leverage and capitalization.
3. Evaluate different capital structure theories and their practical implications.
4. Examine dividend policies and factors influencing dividend decisions.
5. Calculate the operating cycle and working capital requirements of the business.

UNIT I (12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines – Function of Finance – Functions of Finance Manager in the 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 (15 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 **(14 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements.

THEORY:20% PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. M.Y. Khan and P.K. Jain Basic Financial Management, Tata McGraw-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, McGraw-Hill Education
4. Dr.Rustagi P R, Fundamentals of Financial management,Taxman's publication,14th edition
5. ParamasivanC & SubramanianT, 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 any10 out of 12 questions	1-12	3	**30**
B	Answer any 5 out of 7 questions	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**	

PO-CO MAPPING

CO \ PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	3	3	3	2	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
Ave	3	2.8	3	2.6	3

PSO-CO MAPPING

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	2	2	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	2	2	2	2
CO5	3	3	3	2	2
Ave	3	2.2	2.6	2	2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	Pos ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain financial management concepts and wealth maximization decisions.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4
CO2	Analyze cost of capital and the impact of leverage and capitalization.	PO1, PO2, PO3	PSO1, PSO3	K1,K2,K3,K4,K5
CO3	Evaluate different capital structure theories and their practical implications.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO5	K1,K2,K3,K4,K5
CO4	Examine dividend policies and factors influencing dividend decisions.	PO1, PO2, PO3,	PSO1, PSO3	K1,K2,K3,K4,K5
CO5	Calculate the operating cycle and working capital requirements of the business.	PO1, PO2, PO3, PO5	PSO1, PSO4	K1,K2,K3,K4,K5

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

FINANCIAL MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE - XI**
COURSE NAME: GOODS AND SERVICES TAX AND CUSTOMS LAW	**COURSE CODE:26UCOM311**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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

BBA) COURSE OBJECTIVE:

To understand the GST procedure and implementation.

COURSE OUTCOMES

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

1. Explain the canons of taxation and tax structure.
2. Cite the powers and duties of customs authorities.
3. Make use of GST provisions and exemptions.
4. Determine the scope of supply, place of supply, time of supply, and value of supply.
5. Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.

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 – Returns under GST- Filing of Returns – Cancellation and Revocation GST Returns – Assessment and Tax Payment under GST - GST Audit- E-Way Bill under GST.

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, Bharat Law 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	wer 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**

PO -CO MAPPING

Cos \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	3	3	3	2
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
Ave	3	2.8	3	2.6	2.6

PSO-CO MAPPING

Cos \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	3	2	2
CO5	3	3	3	3	2
Ave	2.8	2.2	2.4	2.2	2

PO-PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	Pos ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the canons of taxation and tax structure.	PO1, PO2, PO3	PSO 1, PSO3, PSO4 & PSO5	**K1, K2, K3, K4, K5**
CO2	Cite the powers and duties of customs authorities.	PO1, PO3, PO5	PSO 1, PSO2, PSO3, PSO4 & PSO5	**K1, K2, K3, K4, K5**
CO3	Make use of GST provisions and exemptions.	PO1, PO2, PO3	PSO 1, PSO2, PSO3, PSO4 & PSO5	**K1, K2, K3, K4**
CO4	Determine the scope of supply, place of supply, time of supply, and value of supply.	PO1, PO2, PO3	PSO 1, PSO2, PSO3, PSO4 & PSO5	**K1, K2, K3, K4,K5**
CO5	Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3,PSO4 &PSO 5	**K1,K2,K3,K4, K5**

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

GOODS AND SERVICES TAX AND CUSTOMS LAW

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weight age**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -XII
COURSE NAME: BANKING AND FINANCIAL SERVICES	COURSE CODE:26UCOM312
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B. Com (GEN), 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. Analyze the Indian Financial system through banking and financial services.
2. Explain the financial services available to develop our economy.
3. Describe the basic knowledge about E-Banking Services
4. Evaluate the knowledge about the functions of Merchant Banking and its services.
5. Recognize 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)**

Role of FinTech in modern business, AI in banking, FinTech Innovations, Cyber Security & Banking Compliance -Cyber frauds – Phishing and OTP scams – Data privacy-RBI digital banking guidelines- KYC and AML basics. 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)**

Merchant Banking-Meaning – Characteristics – Functions – Fee Based Services – Fund Based Services – SEBI Guidelines for Merchant Bankers – Public Issue Management – Functions - Mechanics of Public Issue. Leasing – Definition, Characteristics, Types of Lease, 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
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. Gorden and Natarajan., “Financial Markets and Institutions”, Himalaya Publishing House, New Delhi, 2013.
6. Bhole., “Indian Financial System”, Himalaya Publishing House, NewDelhi,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 any10 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**

PO-CO MAPPING

Cos \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	**3**	**3**	**3**	**3**	**3**
CO2	**3**	**3**	**3**	**3**	**3**
CO3	**3**	**3**	**3**	**3**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**3**	**3**
Ave	**3**	**3**	**3**	**3**	**3**

PSO-CO MAPPING

Cos \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**2**	**3**	**3**	**3**
CO2	**3**	**2**	**2**	**3**	**3**
CO3	**3**	**2**	**2**	**3**	**2**

CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**2**	**2**	**3**	**3**
Ave	**3**	**2.2**	**2.4**	**3**	**2.8**

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	Pos ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyze the Indian Financial System through banking and financial services.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4,K5
CO2	Explain the financial services available to develop our economy.	PO1, PO2, PO3, PO5	PSO5	K1,K2,K3,K4,K5
CO3	Describe the basic knowledge about E-Banking Services.	PO1, PO2, PO5	PSO4, PSO5	K1,K2,K3,K4,K5
CO4	Evaluate the knowledge about the functions of Merchant Banking and its services.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4,K5
CO5	Recognize the financial services available in the financial markets.	PO1, PO2, PO3, PO5	PSO1, PSO5	K1,K2,K3,K4,K5

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

BANKING AND FINANCIAL SERVICES

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: ALLIED-IV**
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH – II	**COURSE CODE:26UCOM3A4**
SEMESTER: IV	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

1. Assess time series analysis using secular trend and least squares method, including seasonal variation.
2. Critique sampling techniques, types of samples, and sampling procedures.
3. Outline index numbers such as weighted and unweighted price relative methods and the cost of living index.
4. Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method.
5. Solve linear programming problems related to assignment using minimization and maximization cases with the 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, Need – 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/20200329161234240 5muk es hsrivastava_businessstastics3.pdf
2. https://www.qualtrics.com/au/experience-management/research/sampling-methods/
3. https://www.lkouniv.ac.in/site/writereaddata/siteContent/20200416062602362 4Raji vSaksena_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	1 – 12	3	30
B	Answer any 5 out of 7 questions	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	2	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**	

PO-CO MAPPING

Cos \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	2
Ave	3	3	3	3	2.6

PSO-CO MAPPING

Cos \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	3	2	3
CO4	3	2	3	3	2
CO5	3	3	3	3	2
Ave	3	2.2	2.6	2.8	2.2

PO-PSO – CO question paper mapping

CO No.	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Assess time series analysis using secular trend and least squares method, including seasonal variation.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K 5
CO2	Critique sampling techniques, types of samples, and sampling procedures.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K 5
CO3	Outline index numbers such as weighted and unweighted price relative methods and the cost of living index.	PO1, PO2, PO3	PSO5	K1,K2,K3,K4
CO4	Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method.	PO1, PO2, PO3,PO 4	PSO3, PSO5	K1,K2,K3,K4,K 5
CO5	Solve linear programming problems related to assignment using minimization and maximization cases with the Hungarian method.	PO1, PO2, PO3, PO5	PSO3, PSO5	K1,K2,K3,K4,K 5

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

STATISTICS AND OPERATIONS RESEARCH – II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: IKS**
COURSE NAME: **INDIAN KNOWLEDGE SYSTEM (IKS) WITH AN ACCOUNTING PERSPECTIVE**	**COURSE CODE:26UIKS403**
SEMESTER: IV	**MARKS:100**
CREDITS: 1	**TOTAL HOURS: 15**
THEORY	

(Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours))

COURSE OUTCOMES:

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

1. Identify key concepts of the Indian Knowledge System and economic principles in Kautilya's Arthashastra.
2. Recognize ancient Indian accounting practices, record-keeping systems, and fraud prevention methods.
3. Distinguish ethical principles and the relevance of IKS in modern accounting standards and corporate governance.

UNIT I: Foundations of Indian Knowledge System and Arthashastra (5 Hours)

1. Basics of Indian Knowledge System

- Meaning and importance of IKS
- Scope: Education, governance, trade, ethics
- Concept of *Artha* (economic thought)

2. Kautilya's Arthashastra

- Introduction and significance
- Revenue and expenditure system
- Treasury management
- Early concepts of accounting and audit

UNIT II: Ancient Indian Accounting Practices and Record Keeping (5 Hours)

1. Early Accounting Concepts

- Evolution of accounting in India
- Lekha (accounts) and Ganita (calculations)

2. Accounting Systems in Practice

- **Temple accounting (donations, assets, expenses)**
- Trade guilds (Shreni system, profit sharing)
- Revenue system in kingdoms
- Early fraud prevention methods

UNIT III: Modern Accounting Standards, Contemporary Relevance of IKS and Ethics (5 Hours)

1. **Modern Accounting & Indian Knowledge System (IKS)**

- Introduction to Accounting Standards (AS)
- Role of the Institute of Chartered Accountants of India (ICAI)
- Role of the Institute of Cost Accountants of India (ICMAI)
- Role of the Institute of Company Secretaries of India (ICSI)
- Corporate Social Responsibility (CSR) and Sustainability

2. **Ethics in Accounting**

- Dharma values: Satya, Asteya, fairness
- Professional ethics of accountants

REFERENCE BOOKS

1. Bhattacharya, A. K. (1989). *Modern accounting concepts in Kautilya's Arthasastra*. Motilal Banarsidass.
2. Ghosh, S. K. (1972). *The history of accounting in ancient India*. Firma KLM Private Ltd.
3. Balasubramanian, S. (2024). *Dharmanomics: An indigenous and sustainable economic model*. Bloomsbury India.
4. Maller, S. (2022). *Ind AS essentials: A pocket guide to Indian accounting standards*. Bloomsbury Professional India.
5. Olivelle, P. (Trans.). (2013). *King, governance, and law in ancient India: Kautilya's Arthasastra*. Oxford University Press. (Original work published ca. 3rd century BCE).

E-LEARNING RESOURCES

1. https://onlinecourses.swayam2.ac.in/ini26_ed10/preview
2. https://iks.cdxonline.in/
3. https://learning.icai.org/committee/asb/lectures-on-indian-accounting-standards/
4. https://www.bharatvidya.in/course/arthashastra-online-course-82467

PROGRAMME: B.Com (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS -IV**
COURSE NAME: RESUME WRITING AND INTERVIEW SKILLS	**COURSE CODE:26USKL405**
SEMESTER: IV	**MARKS:100**
CREDITS:2	**TOTAL HOURS:30**

COURSE OBJECTIVE:

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

COURSE OUTCOMES (COs)

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

CO1: Prepare professional resumes, CVs, biodata and covering letters suitable for job applications. CO2: Apprise the fundamental concepts, purpose and characteristics of job interviews.

CO3: Identify various types of interviews and their expectations in recruitment processes.

CO4: Apply interview techniques and strategies to effectively handle different stages of the interview process.

CO5: Demonstrate employability skills such as communication, personality development, time management, and presentation skills for career readiness.

UNIT I: 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 II: Introduction to Interview Skills (6 Hours)

Definition – Meaning – Concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews

UNIT III: Types of Interview (6 Hours)

Traditional one-to-one job interview – Panel interview – Behavioural interview – Group interview – Phone interview – Preliminary interview – Patterned interview – Depth interview – Stress interview – Exit interview – Interview through tele and video conferencing

UNIT IV: 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 interview questions – Do’s and Don’ts – Reasons for rejection.

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%20Ha ndout.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%20 hour_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	f 7 questions (answer in 50 words)	1-7	2	**10**
B	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
TOTA L			
SECTION A - 7		**SECTION B - 6**	**SECTION C - 4**

SEMESTER-V

PROGRAMME: B.COM (ACCOUNTING AND FINANCE))	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XIII**
COURSE NAME: ENTREPRENEURIAL DEVELOPMENT AND STARTUPS	**COURSE CODE:26UBBA313**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY	

COMMON TO B.Com (A&F), B.Com (BM), B.Com (MM),BBA, BBA(RM)

COURSE OBJECTIVE:

The objective of the course is to understand the concept of a start-up, identify the required strategic resources and entrepreneurial strategies in developing entrepreneurship competencies.

COURSE OUTCOMES

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

1. Describe the concept and role of entrepreneurship in economic development.
2. Explain the concept of startups and various business models and develop entrepreneurial competencies.
3. Categorize the institutions supporting the business enterprises at central and state-level and other agencies.
4. Describe the economic, technological, and social environment affecting entrepreneurship.
5. Examine the growth and challenges of women and rural entrepreneurship.

UNIT-I: (15 Hours)

Concept of Entrepreneurship: Entrepreneur - Meaning - Evolution - Functions of an entrepreneur - Traits of an Entrepreneur - Classification of Entrepreneurs –Concept of Intrapreneur – Entrepreneur Vs Intrapreneur –Factors affecting entrepreneurial growth – Role of entrepreneurship in economic growth- Barriers to entrepreneurship.

UNIT-II: (15 Hours)

Start Up - An Overview: Business Model - Generation of Ideas - Sources of New Ideas - Methods of Generating Ideas, Opportunity Recognition – Feasibility Study: Market, Technical/Operational, Financial, Legal & Social - Opportunity Assessment–Developing an effective Business Plan-Execution of Business Plan - Student Start-up Policy – Government Schemes to support start-ups.

UNIT-III: **(15 Hours)**

Resource Mobilization & Institutional Support: Angel Resource Mobilization & Institutional Support: Angel investors – Crowd-funding - Venture Capital Funds-Franchising – Stock Market – Supply Chain Finance - Institutional support to entrepreneurs – Need - DIC, TANSIM, NSIC, MSMEDI, SSIC, SIDCO, SIPCOT, IIC, KVIC - Entrepreneurial Development Programs (EDP) – Objective, Need and Relevance of EDPs – Problems of EDPs- Entrepreneurship Development Institute of India (EDII) and its functions.

UNIT-IV: **(15 Hours)**

Managing Environments: Economic, Technological and Social Environment – Business Cycles – Industry Cycles - Role of Government in promoting entrepreneurship – Policies and Schemes for promotion of MSME in India – Incentives, subsidies & tax concessions – Supporting institutions -Failure, Causes and Preventive Measures – Turnaround Strategies.

UNIT-V: **(15 Hours)**

Development of Women Entrepreneurship & Rural Entrepreneurship: Women Entrepreneurs – Concept – Growth – Challenges in the path of women entrepreneurship – Development of women entrepreneurship – Opportunities to Women Entrepreneurs – Initiatives, policies & schemes for women entrepreneurs – successful women entrepreneurs- Grassroot entrepreneurship through Self- Help Groups (SHGs)- Rural entrepreneurship – Need, Importance, Types –Opportunities for rural entrepreneurs – Risks and problems faced by rural entrepreneurs.

Educational Tour: 2 to 5 days

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

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	**3**	**2**	**2**	**2**	**2**
CO2	**3**	**3**	**3**	**2**	**3**
CO3	**3**	**2**	**2**	**2**	**2**
CO4	**3**	**3**	**3**	**2**	**2**
CO5	**3**	**3**	**3**	**2**	**2**
Ave.	**3**	**2.6**	**2.6**	**2**	**2.7**

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**2**	**2**	**2**	**2**	**3**
CO2	**3**	**3**	**3**	**3**	**3**
CO3	**2**	**2**	**2**	**2**	**3**
CO4	**3**	**2**	**3**	**2**	**3**
CO5	**2**	**2**	**3**	**3**	**3**
Ave.	**2.4**	**2.2**	**2.6**	**2.4**	**3**

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Describe the concept and role of entrepreneurship in economic development.	PO1, PO2, PO3	PSO5	K1,K2,K3,K4,K5
CO2	Explain the concept of startups and various business models and develop entrepreneurial competencies.	PO1, PO2, PO3, PO5	PSO4, PSO5	K1,K2,K3,K4,K5
CO3	Categorise the institutions supporting the business enterprises at central and state-level and other agencies.	PO1, PO2, PO3	PSO5	K1,K2,K3,K4,K5
CO4	Describe the economic, technological, and social environment affecting entrepreneurship.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO5	Examine the growth and challenges of women and rural entrepreneurship.	PO1, PO2, PO3, PO5	PSO3, PSO5	K1,K2,K3,K4,K5

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

ENTREPRENEURIAL DEVELOPMENT AND START UPS

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Business proposal	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XIV**
COURSE NAME: COST ACCOUNTING	**COURSE CODE:26UCOM314**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY & PROBLEMS	

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

COURSE OBJECTIVE :

To develop analytical and evaluative understanding of cost accounting principles, techniques, and cost control methods for effective decision-making.

COURSE OUTCOMES:

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

1. Apply the basics of cost accounting, its concepts, classification, costing systems, and reconciliation of cost and financial accounts.
2. Prepare cost sheets, tenders and quotations.
3. Evaluate techniques of material control, including stock levels, EOQ, ABC/VED analysis, and store records.
4. Compute labour cost, wage systems, payroll procedures, idle time, overtime, and labour turnover for effective labour cost control.
5. Apply methods of overhead classification, allocation, apportionment, and absorption, and compute machine hour rates for cost control and decision-making.

UNIT I **(20 Hours)**

Definition, Nature and scope of Cost Accounting, Cost analysis, Concepts and Classifications. Installation of Costing systems, Cost Centers and profit centers. Reconciliation of cost and financial accounting

UNIT II **(15 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 **(18 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)**

Labour cost – Computation and control Time keeping, Methods of wage payment–Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour 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 CostAccounting, Sultan Chand & Sons, NewDelhi
2. Pillai R.S.N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
3. SaxenaV.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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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**	

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	**2**	**2**	**2**	**2**	**3**
CO2	**2**	**3**	**3**	**3**	**3**
CO3	**3**	**3**	**3**	**3**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**3**	**3**
AVE.	**2.6**	**2.8**	**2.8**	**2.8**	**3**

PSO-COMAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**2**	**2**	**2**	**2**
CO2	**3**	**2**	**3**	**2**	**2**
CO3	**3**	**2**	**3**	**2**	**2**
CO4	**3**	**2**	**3**	**3**	**2**
CO5	**3**	**2**	**3**	**3**	**2**
AVE.	**3**	**2**	**2.8**	**2.4**	**2**

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply the basics of cost accounting, its concepts, classification, costing systems, and reconciliation of cost and financial accounts.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4
CO2	Prepare cost sheets, tenders and quotations.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4,K5
CO3	Evaluate techniques of material control, including stock levels, EOQ, ABC/VED analysis, and store records.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5
CO4	Compute labour cost, wage systems, payroll procedures, idle time, overtime, and labour turnover for effective labour cost control.	PO1, PO2, PO3,PO 4	PSO1, PSO4	K1,K2,K3,K4,K5
CO5	Apply methods of overhead classification, allocation, apportionment, and absorption, and compute machine hour rates for cost control and decision-making.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5

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

COST ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XV**
COURSE NAME: INCOME TAX LAW AND PRACTICE– I	**COURSE CODE:26UCOM315**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY & PROBLEMS	

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

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. Explain the basic concepts of direct tax and residential status of individual assessees.
2. Evaluate the procedures of computing income under the head of salary.
3. Demonstrate the computation of income under the Head of House Property.
4. Apply the calculation of income under the head business and profession.
5. Analyse the basic concepts of income tax administration and 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. ReddyT.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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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**	

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	3
CO2	3	3	3	3	3
CO3	2	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	2.6	2.8	3	2.8	3

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	2	2
Ave.	2.8	3	3	2.8	2.8

PO-PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSE D	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the basic concepts of direct tax and residential status of individual assessees.	PO 1 &PO5	PSO 1, & 5	K1, K2, K3, K4, K5
CO2	Evaluate the procedures of computing income under the head of salary.	PO 1, PO2 &PO3	PSO 1 & PSO 4	K1, K2, K3, K4, K5
CO3	Demonstrate the computation of income under the Head of House Property.	PO 1 &PO2	PSO 1, PSO2 & PSO4	K1, K2, K3, K4,
CO4	Apply the calculation of income under the head business and profession.	PO 1, PO2 &PO3	PSO1, PSO2, PSO4 & PSO5	K1, K2, K3, K4, K5
CO5	Analyse the basic concepts of income tax administration and authorities.	PO2, PO3 & PO5	PSO3, PSO4 & PSO5	K1, K2, K3, K4

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

INCOME TAX LAW AND PRACTICE– I

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE XVI**
COURSE NAME: RESEARCH METHODOLOGY	**COURSE CODE:26UCAF3216**
SEMESTER: V	**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

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

1. Evaluate the significance and objectives of research in addressing real-world problems and decision-making.
2. Design appropriate research proposals using suitable research methods.
3. Apply sampling techniques in Social Science research
4. Utilize appropriate data collection methods for effective research outcomes.
5. Evaluate ethical considerations in research, including the importance of academic integrity and avoidance of 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 Hypothesis — Types of Hypotheses.

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

Methods of sampling: 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.

PRESCRIBED 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.
2. Dr Anthony Rahul Golden S and Dr. S. Athilinga Senjith, Research Methodology and Design (2025), Sri Krishna Publications, Chennai.

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**

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	2
CO2	3	3	3	2	2
CO3	2	3	2	2	2
CO4	3	2	2	2	2
CO5	2	2	3	2	3
Ave.	2.6	2.4	2.6	2	2.2

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	2	2
CO2	3	3	3	2	3
CO3	2	2	3	2	2
CO4	3	3	2	2	2
CO5	2	2	3	3	2
Ave	2.4	2.4	2.8	2..2	2.2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Evaluate the significance and objectives of research in addressing real-world problems and decision-making.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4,K5
CO2	Design appropriate research proposals using suitable research methods.	PO1, PO2, PO3, PO5	PSO2, PSO3	K1,K2,K3,K4
CO3	Apply sampling techniques in Social Science research.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4
CO4	Utilize appropriate data collection methods for effective research outcomes.	PO1, PO2, PO3, PO5	PSO2, PSO3	K1,K2,K3,K4
CO5	Evaluate ethical considerations in research, including the importance of academic integrity and avoidance of plagiarism.	PO1, PO3, PO5	PSO3, PSO4	K1,K2,K3,K4

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

RESEARCH METHODOLOGY

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Experiential learning and report submission	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study analysis	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: ELECTIVE I IDE**
COURSE NAME: INDIAN FINTECH ECOSYSTEM	**COURSE CODE:26UCAF3E1**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

COURSE OBJECTIVE

Explain the Fintech overview, ecosystem, catalysts, India Stack, Layers, Aadhaar architecture, authentication and e-KYC.

COURSE OUTCOMES

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

1 Understand the fundamentals of the Indian FinTech ecosystem, including India Stack, Aadhaar framework, and digital payment systems like UPI.

2 Explain the structure and functioning of key payment infrastructures in India such as NACH, APBS, NETC, AePS, and ATM networks.

3 Analyze emerging digital payment methods including e-RUPI, UPI 123PAY, BBPS, QR code payments, NFC, and tokenisation.

4 Evaluate advanced FinTech concepts such as Digital KYC, DeFi, NFTs, CBDC, Web 3.0, BNPL, and embedded finance models.

5 Examine next-generation financial services including Neo Banks, P2P lending, Account Aggregators, NBFCs, OCEN, and ONDC.

UNIT I **(15 hours)**

Introduction to FinTech and India Stack Overview of FinTech and its ecosystem – Key drivers and catalysts of FinTech growth – Introduction to India Stack – Aadhaar architecture, authentication, and e-KYC – Key aspects of digital payments and merchant ecosystem – Unified Payments Interface (UPI).

UNIT II **(15 hours)**

NACH in India-AADHAR payment Bridge system APBS-National Electronic Toll Collection NETC in India Fastag -National Unified USSD Platform NUUP -CTS Cheque Truncation System -NFS National Financial Switch ATM -Aadhaar enabled Payment System AePS

UNIT III **(15 hours)**

Emerging Digital Payment Systems e-RUPI: concept and applications – UPI 123PAY for feature phone users – Bharat Bill Payment System (BBPS/Bharat Connect): structure and working – QR code-based payments – Near Field Communication (NFC) payments – Tokenization in digital payments.

UNIT IV **(15 hours)**

Advanced FinTech Concepts Digital KYC: e-KYC, Video KYC, APIs, and Central KYC Registry (CKYCR) – Decentralised Finance (DeFi) – Non-Fungible Tokens (NFTs) – Central Bank Digital Currency (CBDC) – Web 3.0 – Buy Now Pay Later (BNPL) – Open banking, Banking-as-a-Service (BaaS), and embedded finance.

UNIT V **(15 hours)**

Next-Generation Financial Services Neo Banks and their role in modern banking – Peer-to-Peer (P2P) lending: concept and process – Account Aggregator (AA) framework – Non-Banking Financial Companies (NBFCs) – Open Credit Enablement Network (OCEN) – Open Network for Digital Commerce (ONDC).

PRESCRIBED TEXTBOOKS

1. *Introduction to FinTech* – Chandrahauns Chavan
2. *Foundations of FinTech Ecosystem: Concepts, Structures and Applications* – Dr. Y. Siva Reddy, Dhanalakshmi C., Amir Shashikant Mohan, Arunmani C. S.

REFERENCE BOOKS

1. *AI in FinTech: Transforming Financial Services* – Dr. Ravi Sharma
2. *FinTech and Global Markets: A Gateway to Financial Inclusion* – Dr. Ajay Mishra, Dr. Amit Shrivastava
3. *Digital Finance 2.0* – Dr. Devakumar G., Dr. Trinley Paldon

E-LEARNING RESOURCES

1. https://www.classcentral.com/course/udemy-indian-fintech-masterclass
2. https://nasscom.in/product/103
3. https://ncfe.org.in/e-library/
4. Publications and reports of Reserve Bank of India (RBI) on digital payments and FinTech

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
	12	7	6
SECTION A - 12		**SECTION B – 7**	**SECTIONC - 6**

PO-CO MAPPING

COs \ PSOs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	3	3	3	3
Ave.	3	2.6	2.6	3	3

PSO-CO MAPPING

COs \ Pos	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3
CO2	3	3	2	2	3
CO3	3	3	3	2	3
CO4	3	3	3	2	3
CO5	3	3	3	2	3
Ave.	3	2.8	2.6	2	3

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the fundamentals of the Indian FinTech ecosystem, including India Stack, Aadhaar framework, and digital payment systems like UPI.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4
CO2	Explain the structure and functioning of key payment infrastructures in India such as NACH, APBS, NETC, AePS, and ATM networks.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4
CO3	Analyze emerging digital payment methods including e-RUPI, UPI 123PAY, BBPS, QR code payments, NFC, and tokenisation.	PO1, PO2, PO3	PSO3, PSO5	K1,K2,K3,K4
CO4	Evaluate advanced FinTech concepts such as Digital KYC, DeFi, NFTs, CBDC, Web 3.0, BNPL, and embedded finance models.	PO1, PO2, PO3, PO5	PSO3, PSO5	K1,K2,K3,K4,K5
CO5	Examine next-generation financial services including Neo Banks, P2P lending, Account Aggregators, NBFCs, OCEN, and ONDC.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO5	K1,K2,K3,K4,K5

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

INDIAN FINTECH ECOSYSTEM

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: Life Skill -II**
COURSE NAME: ENVIRONMENTAL STUDIES	**COURSE CODE:26UEVS401**
SEMESTER: V	**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:
CO1: Define the scope and importance of environmental studies and its relevance to sustainable development. (K1)
CO2: Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable. (K1)
CO3: Describe the concept of biodiversity and list major conservation strategies. (K2)
CO4: Identify the causes and types of environmental pollution and recall common prevention measures. (K1)
CO5: List basic disaster management plans for common environmental hazards and recall preparedness measures at community level. (K1)

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-sports 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 MCQ

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH:2026-29
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP	COURSE CODE: 26UINT401
SEMESTER: V	MARKS:
CREDITS: 2	TOTAL HOURS: NIL
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 academic knowledge
2. Develop professional skills, domain skills and multi-disciplinary skills
3. Gain industry exposure
4. Practice ethical and sustainable approaches
5. Enhance career preparedness

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 21 days after the completion of 4th Semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them for evaluation. Students need to obtain a Letter of Acceptance initially and a letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students shall submit an 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: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XVII**
COURSE NAME: ADVANCED COST ACCOUNTING	**COURSE CODE:26UCOM317**
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 procedures and practices in the products of a company.

COURSE OUTCOMES

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

1. Apply various costing methods such as unit, job, and batch costing, including preparation of cost sheets and determination of economic batch quantity.
2. Analyze profitability, including treatment of plant and contractee accounts in financial statements.
3. Develop process accounts and cost flows, including treatment of stock, abnormal loss, and gains in process costing.
4. Calculate operating costs for service sectors such as transport, power, and cinema theatre using appropriate costing techniques.
5. Analyze marginal costing techniques, decision-making situations, and standard costing with variance analysis.

UNIT I **(17Hours)**

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 **(19 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 **(17 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 **(17Hours)**

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

UNIT V **(20Hours)**

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning – Contribution – Key Factor – Margin of Safety – Decision-making (Sales Mix, Exploring New Markets, Make or Buy Decisions, Shut down or Continue) – Standard Costing – Variance Analysis (Material, Labour, and Overhead Variances)

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	1-12	3	**30**
B	Answer any 5 out of 7 questions	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	2	1	-	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A – 12		**SECTION B - 7**		**SECTION C - 4**		

PO-CO MAPPING

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	3	2	2	2
CO5	3	2	3	2	2
Ave.	3	2.2	2.6	2	2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply various costing methods such as unit, job, and batch costing, including preparation of cost sheets and determination of economic batch quantity.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4,K5
CO2	Analyze profitability, including treatment of plant and contractee accounts in financial statements.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5
CO3	Develop process accounts and cost flows, including treatment of stock, abnormal loss, and gains in process costing.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4.K5
CO4	Calculate operating costs for service sectors such as transport, power, and cinema theatre using appropriate costing techniques.	PO1, PO2, PO3,PO5	PSO1, PSO4	K1,K2,K3,K4,K5

CO5	Analyze marginal costing techniques, decision-making situations, and standard costing with variance analysis.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO4	K1,K2,K3,K4

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

ADVANCED COST ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XVIII**
COURSE NAME: INCOME TAX LAW AND PRACTICE – II	**COURSE CODE:26UCOM318**
SEMESTER: VI	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY & PROBLEMS	

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

COURSE OBJECTIVE:

To Compile the procedure for computation of tax on income for assessment of individuals for the current assessment year under the Income TaxAct.,1961.

COURSE OUTCOMES

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

1. Analyse the procedure related to capital gains tax, including any applicable exemptions.
2. Examine the income chargeable under the head, income from other sources.
3. Apply the provisions and procedures of clubbing and the setoff and carry forward of income.
4. Describe the provisions of agricultural income and applicable deductions from gross total income.
5. Apply knowledge about the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing.

UNIT- I **(20 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only). 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 Assessee Total Income–Income of minor Child –Deemed Incomes. Provisions relating to Set-off & Carry forward and Set- off of Losses.

UNIT-IV **(20 Hours)**

Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) Deductions 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE/EEA, 80G, 80GG, 80TTA, 80TTB, 80U.

UNIT- V **(15 Hours)**

Assessment of Individuals -Tax rates and computation of tax liability of individuals under the Old and New Tax Regime . Filing of returns, various forms of return, and e-filing of returns.

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=iiQKAAAAMAAJ

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1-12	3	**30**
B	Answer any 5 out of 7 questions	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**		

PO-CO MAPPING

COs \ Pos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	2
Ave.	3	3	3	3	2

PO-PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyse the procedure related to capital gains tax, including any applicable exemptions.	PO1, PO2, PO3	PSO 1, 3 4 & 5	**K1, K2, K3, K4, K5**
CO2	Examine the income chargeable under the head, income from other sources.	PO1, PO2, PO3	PSO 1, 3 & 4	**K1, K2, K3, K4, K5**
CO3	Apply the provisions and procedures of clubbing and the setoff and carry forward of income.	PO1, PO2, PO3	PSO 1,2, 3, 4 & 5	**K1, K2, K3, K4, K5**
CO4	Describe the provisions of agricultural income and explain the applicable deductions from gross total income.	PO1, PO3, PO5	PSO 1,4 & 5	**K1, K2, K3, K4, K5**
CO5	Acquire knowledge about the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing.	PO1, PO2, PO3, PO5	PSO 1,2, 4 & 5	**K1, K2, K3, K4, K5**

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

INCOME TAX LAW AND PRACTICE - II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE-XIX**
COURSE NAME: PROJECT	**COURSE CODE:26UCAF319**
SEMESTER: VI	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
PRACTICAL	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

1 Apply domain-specific theories, principles, and methodologies to design and execute meaningful projects.

2 Identify complex problems and develop innovative, practical, and multidisciplinary solutions.

3 Demonstrate the ability to conduct research, analyse data, and interpret findings to support informed decision-making.

4 Integrate ethical practices, sustainability, and social responsibility into project work, contributing positively to society.

5 Present and document project outcomes, while cultivating adaptability and continuous learning.

GUIDELINES FOR INTERNAL ASSESSMENT–PROJECT WORK

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

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: ELECTIVE II
COURSE NAME: WORKING CAPITAL MANAGEMENT	COURSE CODE:26UCAF3E1
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Develop the ability to apply working capital management techniques, including cash, receivables, and inventory management, to ensure efficient utilization of short-term resources and support effective financial decision-making in business organizations.

COURSE OUTCOMES

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

1. Explain the components of working capital and the role of finance manager in managing working capital efficiently.
2. Analyze different approaches to financing current assets and identify appropriate sources of finance based on business requirements.
3. Prepare cash budgets and determine optimum cash balance using appropriate techniques for effective cash management.
4. Evaluate credit policies and apply techniques for efficient management and control of receivables.
5. Apply inventory management techniques such as EOQ, stock levels, and selective control methods to optimize investment in inventory.

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%

PRESCRIBED TEXTBOOKS:

1. A.Murthy, Working Capital Management, Margham Publications, 2000.

2. HrishikeshBattacharya,WorkingcapitalManagementstrategie sandTechnique prentice hall of India 2001.

3. N.Premavathy,Sci Tech Publications,Latest Edition.

4. 4. 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.

E-LEARNING RESOURCES:

1. **https://nptel.ac.in/courses/110107093**

2. **https://www.shahucollegelatur.org.in/Department/Studymaterial/comm/bcom3yr/Working%20Capital%20Management.pdf**

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	Out of 12 questions (each in 50words)	1-12	3	**30**
B	Out of 7 questions (each in 300words)	13-19	6	**30**
C	Out of 4 questions (each in 1200words)	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**	

PO- CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	3	2	2
CO3	3	3	2	2	2
CO4	2	3	3	2	2
CO5	3	3	2	2	2
Ave.	2.8	2.8	2.4	2	2

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	3	2	3
CO3	3	3	2	2	2
CO4	3	2	3	3	2
CO5	3	2	2	2	2
Ave.	3	2.2	2.4	2.2	2.2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the components of working capital and the role of finance manager in managing working capital efficiently.	PO1, PO2, PO3	PSO1, PSO5	K1,K2,K3,K4,K5
CO2	Analyze different approaches to financing current assets and identify appropriate sources of finance based on business requirements.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3,K4
CO3	Prepare cash budgets and determine optimum cash balance using appropriate techniques for effective cash management.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4,K5
CO4	Evaluate credit policies and apply techniques for efficient management and control of receivables.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5
CO5	Apply inventory management techniques such as EOQ, stock levels, and selective control method	PO1, PO2, PO3, PO4	PSO1, PSO3, PSO4	K1,K2,K3,K4,K5

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

WORKING CAPITAL MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Quiz with MCQ	5	5
Class activity 2	Case-Study Presentation	5	5
Class activity 3	Debate/ Seminar	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: ELECTIVE - III**
COURSE NAME: AUDITING AND ASSURANCE	**COURSE CODE:26UCAF3E2**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS:90**
THEORY	

COURSE OBJECTIVE

Explain the fundamental concepts, nature, scope, objectives, and classifications of auditing, including fraud, error, and inherent limitations.

COURSE OUTCOMES:

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

1. Explain the fundamentals of auditing, including audit concepts, objectives, scope, fraud and error, inherent limitations, and classifications of audit.
2. Analyze the concepts of external audit and assurance engagements, including engagement standards and quality control standards in auditing practice.
3. Prepare audit reports and documentation in accordance with auditing standards and legal requirements.
4. Examine auditing procedures for different types of entities, including government, NGOs, sole traders, partnership firms, LLPs, and educational institutions.
5. Develop audit strategy, audit planning, audit programme, documentation, and evidence in practical audit scenarios

UNIT-I **(18 HOURS)**

Fundamentals of Auditing-Meaning of Audit -Related Frameworks-Fraud -Nature, Scope-Objective of Audit-Inherent Classifications of Audit-Limitations of an Audit- Audit Vouching

UNIT-II **(18 HOURS)**

Company final accounts - Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule III) of Companies Act, 2013 - Computation of Managerial Remuneration.

UNIT-III **(18 HOURS)**

External Audit Engagement – Meaning, Features, Significance and Benefits – Assurance Engagement – Meaning, Features, Types, Significance and Elements of Assurance Engagement – Review Engagement – Meaning, Features and Significance – Engagement Standards – Meaning, Types, Features and Significance – Quality Control Standards – Meaning, Features, Significance and Elements – Accounting Standards and Auditing Standards – Meaning, Features, Significance and Important Provisions.

UNIT-IV **(18 HOURS)**

Audit Strategy, Audit Planning and Audit Programme . Audit Documentation and-Audit Evidence- Meaning- Features- Significance. E-Audit.

UNIT-V **(18 HOURS)**

Audit of Different types of Entities- Meaning- Features- Government Audit-meaning-features-Significance- Audit of Non-Governmental Organizations (NGOs)- Meaning-Features-Significance- Audit of Sole Trader- Audit of Partnership Firm- Audit of LLP (Limited Liability Partnership)- Meaning- Features- Significance- Audit of Educational Institutions-Schools, Colleges, Universities

PRESCRIBED 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.
5. ICAI Board of Studies -free resources

E-LEARNING RESOURCES

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**

PO-CO MAPPING

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	2
CO2	3	3	3	2	2
CO3	3	3	2	2	2
CO4	3	3	3	2	2
CO5	3	3	3	2	2
Ave.	3	2.8	2.8	2	2

PSO-CO MAPPING

COs \ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2
CO2	3	2	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	2
Ave.	3	2.6	3	3	2

PO-PSO-CO-Question Paper Mapping

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the fundamentals of auditing, including audit concepts, objectives, scope, fraud and error, inherent limitations, and classifications of audit.	PO1, PO2, PO3	PSO1, PSO4	K1,K2,K3,K4
CO2	Analyze the concepts of external audit and assurance engagements, including engagement standards and quality control standards in auditing practice.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1,K2,K3,K4
CO3	Prepare audit reports and documentation in accordance with auditing standards and legal requirements.	PO1, PO2, PO3, PO5	PSO1, PSO4	K1,K2,K3,K4
CO4	Examine auditing procedures for different types of entities, including government, NGOs, sole traders, partnership firms, LLPs, and educational institutions.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1,K2,K3,K4,K5
CO5	Develop audit strategy, audit planning, audit programme, documentation, and evidence in practical audit scenarios.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO4	K2,K3,K4,K5

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

AUDITING AND ASSURANCE

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment 1	Written assignment from the syllabus	5	5
Assignment 2	Written assignment from the syllabus	5	5
Class activity 1	Audit Role Play	5	5
Class activity 2	Audit Report Writing Practice	5	5
Class activity 3	Case Study Discussion (Audit Planning)	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50