

GURU NANAK COLLEGE (AUTONOMOUS)

(Affiliated to University of Madras and Accredited at A++ Grade By NAAC)
Guru Nanak Salai, Velachery, Chennai - 600042



SCHOOL OF COMMERCE B.Com. GENERAL

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

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

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LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

PREAMBLE

1. ABOUT THE PROGRAMME

“Bachelor of Commerce (General), abbreviated as B.Com (G) is an undergraduate degree in commerce and related subjects. The course is designed to provide students with a wide range of managerial skills and understanding in streams like finance, accounting, taxation, and management”. Commerce education plays a significant role in ever changing business world. It is the most important key to success in all sectors of the economy. The pace of globalization, liberalization, and privatization has tremendously influenced various dimensions of commerce education. The curriculum of B.Com (G) is focused on imparting strong subject-matter expertise in basic theories, principles, methods, and procedures of commerce and accounting to the students. It makes students aware of the social, economic, and political problems related to business concerns and helps in applying economic principles while making business decisions.

The curriculum has been suitably prepared to meet the challenging needs of the Indian corporate sector. Certain measure of flexibility has been incorporated into the new system, which enables the students to choose their own subjects from a wide spectrum of courses. The course opens a wide range of employment opportunities-students can work as tax consultants after graduation. Every year, many private and government banks hire fresher B.Com Graduates. The course also provides the necessary skills to take up competitive exams like TNPSC, UPSC, Bank Exams etc. The course also prepares the students for advanced career options like Chartered Accountant (CA) / Certified Management Accountant (CMA) / Company Secretaryship (CS)

2. VISION

- To act as a spur to innovative teaching aids with adherence in the curriculum of commerce, management and related fields by invigorating students to be resourceful & creative.

3. MISSION

- To develop globally competent and socially responsible leaders by creating an urge for continuous learning and a vigor to deal with competitive environment.
- To enlighten students by creating multifarious opportunities to reveal their potential and emboldening them to follow their passion.

4. Programme Educational Outcomes (PEOs)

1. Values of Life, Ethics & Social Concern

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

2. Employability & Entrepreneurship

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

3. Regional/National/Global Relevance & Competency

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

4. Skill Enhancement, Self-Directed & Lifelong Learning

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

5. Research Skills & Innovation

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

5. PROGRAMME OUTCOMES (POs)

PO 1 : KNOWLEDGE MANAGEMENT AND PROFESSIONAL COMPETENCY:

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

PO 2 : CRITICAL THINKING AND PROBLEM SOLVING:

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

PO 3 : TEAM WORK AND LEADERSHIP:

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

PO 4 : COMMUNICATION SKILLS AND DIGITAL LITERACY:

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

PO 5 : MULTICULTURAL ETHICS AND COMPETENCE:

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

6. PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1: Develop systematic and subject skill within various disciplines of commerce, accounting, finance, economics, management, auditing and marketing.

PSO 2: Acquire the skills like effective communication, decision making, problem solving in day to day business affairs and ability to pursue professional courses like CA, CS, CMA, CAT.

PSO 3: Generate proactive decisions pertaining to business communication skill with regard to application of principles and techniques at universal level.

PSO 4: Identify features and roles of entrepreneur, managers, consultant and knowledge of soft skills required to be applied when confronted with critical decision making.

PSO 5: Acquire progressive understanding of socio-economic policies, dynamic eco-systems, taxation system and their implications for various stakeholders.

7. PEO – PO mapping

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

8. PO – PSO mapping

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

9. CHOICE BASED CREDIT SYSTEM (CBCS)

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

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

ELIGIBILITY FOR ADMISSION

Candidates admitted to the first year of the B.Com (General) Programme 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 B.Com (General) Programme is of three years duration with six semesters and the PG Programme is of two years duration with four semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

COURSE OF STUDY

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

FOUNDATION COURSES

PART - I: Tamil/ Hindi /Sanskrit/French

PART - II: English

CORE COURSES

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

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

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

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

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

Self-Study (Compulsory) Course (III Semester)

Environmental Studies (IV Semester)

Value Education (V Semester)

Summer Internship (After IV Semester)

PART - V: Compulsory Extension Services

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

COURSE STRUCTURE

The B.Com (General) Programme consists of 15-19 Core courses with 3-4 credits for each paper, 3 Elective courses and 4 Allied courses with 4-5 credits for each paper in addition to 4 Soft Skill courses with two credits each. Internship as a compulsory component carries 2 credits.

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

10. CONSOLIDATED CREDIT STRUCTURE FOR ALL THE 3 YEARS

Course component		No. of Papers	Credits
Part I	Language	2	6
Part II	English	2	6
Part III	Core	19	76
	Allied	4	20
	Elective	3	15
Part IV	NME	2	4
	Soft Skills	4	8
	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
Part V	Extension activity	1	1
Total		41	144

11. CREDIT DISTRIBUTION FOR EACH SEMESTER:

Semester	Part	Course	Title	Subject Code	Credits	Hours	Internal	External	Total
I	I	Language - I	Tamil I/Hindi I/ Sanskrit I/ French I		3	6	50	50	100
	II	English- I	English- I		3	4	50	50	100
	III	Core I	Financial Accounting (Common to B.Com (GEN), B.Com (MM), B.Com (AF), B.Com (ISM, BBA)		4	5	50	50	100
		Core II	Principles of Management (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM, BBA)		4	5	50	50	100
		Allied 1	Economics for Business Decision		5	6	50	50	100
	IV	NME I	Basic Tamil I/Advanced Tamil I / Consumer Education and Awareness		2	2	50	50	100
		Soft Skills I	Communication Skills and Personality Development Skills		2	2	50	50	100
Total					23	30	350	350	700
II	I	Language – II	Tamil II/Hindi II/Sanskrit II/ French II		3	6	50	50	100
	II	English – II	English – II		3	4	50	50	100
	III	Core III	Advanced Financial Accounting (Common to B.Com (GEN), B.Com (AF)		4	5	50	50	100
		Core IV	Marketing Management (Common to B.Com (GEN), B.Com (AF), B.Com (MM), B.Com (ISM),BBA)		4	5	50	50	100
		Allied II	Indian Economic Development		5	6	50	50	100
	IV	NME II	Basic Tamil II/Advanced Tamil II/ Electronic Banking		2	2	50	50	100
		Soft Skills II	Interview Skills and Resume Writing		2	2	50	50	100
Total					23	30	350	350	700
III	III	Core V	Corporate Accounting (Common to B.Com (GEN), B.Com (AF), B.Com (MM)		4	6	50	50	100
		Core VI	Management Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (ISM,BBA)		4	6	50	50	100
		Core VII	Business Communication (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM, BBA)		4	5	50	50	100

		Core VIII	Legal Aspects of Business (Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), BBA)		4	5	50	50	100
		Allied III	Statistics and Operations Research - I (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (A&F), BBA)		5	6	50	50	100
		Soft Skills III	Digital Proficiency and Multimedia Skills		2	2	50	50	100
	IV	Self-study paper (Compulsory Course) Can choose any one from the two given	1. Indian Heritage and Knowledge System/ 2. Contemporary World and Sustainable Development		2	-	-	100	100
Total					25	30	300	400	700
TOTAL CREDIT – 25 / TOTAL HOURS PER WEEK - 30									
		Core IX	Advanced Corporate Accounting (Common to B.Com (Gen), B.Com (AF))		4	5	50	50	100
		Core X	Financial Management (Common to B.Com (GEN), B.Com (CS), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		4	5	50	50	100
		Core XI	Goods and Services Tax and Customs Law (Common to B.Com (GEN), B.Com (CS), B.Com (AF), BBA)		4	5	50	50	100
	IV	Core XII	Banking and Financial Services (Common to B.Com (GEN), B.Com (AF))		4	5	50	50	100
		Allied IV	Statistics and Operations Research - II (Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (AF), BBA)		5	6	50	50	100
		EVS	Environmental Studies		2	2	50	50	100
	IV	Soft Skills IV	Foundations of Quantitative Aptitude		2	2	50	50	100
Total					25	30	300	400	700
TOTAL CREDIT – 25 / TOTAL HOURS PER WEEK - 30									
		Core XIII	Cost Accounting (Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (MM))		4	6	50	50	100
		Core XIV	Entrepreneurial Development Common to B.Com (GEN), B.Com (BM), B.Com (MM), B.Com (AF), B.Com (ISM), BBA)		4	6	50	50	100
	V	Core XV	Income Tax Law and Practice-I (Common to B.Com (GEN), B.Com (CS), B.Com (AF))		4	6	50	50	100

		Core XVI	Practical Auditing (Common to B.Com (GEN), B.Com (BM), B.Com (AF))	4	6	50	50	100
		Elective-I IDE	Human Resource Practices	5	5	50	50	100
		Value Education	Value Education	2	1	50	50	100
			Internship	2	-	-	-	-
Total				25	30	300	300	600
VI	III	Core XVII	Advanced Cost Accounting Common to B.Com (GEN) & B.Com (AF)	4	6	50	50	100
		Core XVIII	Income Tax Law and Practice – II (Common to B.Com (GEN), B.Com (CS), B.Com (AF))	4	6	50	50	100
		Core XIX	Business Environment	4	6	50	50	100
		Elective II	Human Resources Management (Common to B.Com (GEN), B.Com (MM B.Com (ISM), BBA)	5	6	50	50	100
		Elective III	Project	5	6	50	50	100
	V	Extension Activity	Participation in NSS/NCC/ Enviro Club, etc.	1	-	-	-	-
Total				23	30	250	250	500
Grand Total				144	180			

EXAMINATION

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

CONTINUOUS INTERNAL ASSESSMENT (CIA)

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

The schedule for these tests is as follows:

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

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

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

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

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

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

END SEMESTER EXAMINATIONS (ESE)

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

12. Mode of Evaluation

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

13. Method of assessment

Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the textbook. Suggested Keywords: Choose , Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why
Understanding (K2)	<ul style="list-style-type: none"> Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combined at altogether Suggested Keywords: Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using / applying a concept learned in the classroom. Students must use their knowledge to determine a exact response. Suggested Keywords: Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize

Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to breakdown something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. • Suggested Keywords: Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers. • Suggested Keywords: Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills • Suggested Keywords: Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory

SEMESTER-I

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

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

COURSE OBJECTIVE

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

COURSE OUTCOMES

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

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

UNIT I

(17 Hours)

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

UNIT II

(17 Hours)

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

UNIT III

(15 Hours)

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

UNIT IV

(14 Hours)

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

UNIT V**(12 Hours)**

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

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

1. Gupta. R.L &Gupta V.K,2005, Financial Accounting, Sultan Chand &Sons, New Delhi,6th edition.
2. Reddy T.S &Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai,5th edition.
3. Dr. S. Manikandan, Financial Accounting, Scitech Publications, Chennai.
4. Financial Accounting, G. Ramesh, Kavin Publications, Coimbatore, Revised Edition 2024

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

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

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

Break up of questions for theory and problems

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

PSO – CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

UNIT-I:

(20 Hours)

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

UNIT-II:

(15 Hours)

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

UNIT-III:

(20 Hours)

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

UNIT-IV:

(10 Hours)

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

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

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

PRESCRIBED TEXT BOOKS:

1. C.B.Gupta, Management Theory & Practice-Sultan Chand & Sons-New Delhi, 16th Edition.
2. L.M.Prasad, Principles & Practice of Management –Sultan Chand & Sons- New Delhi,8th Edition
3. A Text Book of Principles of Management, G. Ramesh, Dhanam Publications, Velachery, Chennai, Second Revised Edition, July 2023.

REFERENCE BOOKS :

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

WEB REFERENCES:

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

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

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

Break up of questions for theory

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

PSO – CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

COURSE OBJECTIVE:

To understand about the economic forecasting of the business

COURSE OUTCOMES

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

1. Acquire knowledge about definition and importance of business economics
2. Examining the Consumer Behavior Theory like Demand and elasticity of demand.
3. Outline the concept of consumer behaviour theories
4. Understand the concepts of cost, nature of production and its relationship to Business operations.
5. Analyze the causes and consequences of different market conditions.

UNIT I

(18 Hours)

Definition – Nature, Scope and Importance of Business Economics- Role of Business Economist-Positive and Normative Economics.

UNIT II

(18 Hours)

Meaning of Demand –Distinctions of demand – Law of Demand – Elasticity of Demand – Supply concepts.

UNIT III

(19 Hours)

Consumer Behaviour Theories- Law of Diminishing Marginal utility – Equi-Marginal Utility–Indifference Curve –Properties.

UNIT IV

(19 Hours)

Production- Factors of Production- Production Theories-Law of Variable Proportion – Laws of Returns to Scale–ISO Quants.

UNIT V

(16 Hours)

Pricing-Objectives-Factors influencing pricing- Classification of pricing-Break Even Analysis.

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. Francis Cherunilam, Business Environment – Himalaya Publishing House -Mumbai–04.
2. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia -Can-004603454.

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 PAPERS ETTERS

Question Paper Pattern

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

Break up of questions for Theory

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

PSO – CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire knowledge about definition and importance of business economics	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Examining the Consumer Behavior Theory like Demand and elasticity of demand.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Outline the concept of consumer behaviour theories	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the concepts of cost, nature of production and its relationship to Business operations.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Analyze the causes and consequences of different market conditions.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

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

PROGRAMME: B. COM (GENERAL)	BATCH:2024-27
PART: IV	COURSE COMPONENT: NON-MAJOR ELECTIVE -I
COURSE NAME: CONSUMER EDUCATION AND AWARENESS	COURSE CODE:
SEMESTER: I	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To enable the students to acquire knowledge on Consumerism, rights and responsibilities of Consumer and basic provision relating to Consumer Protection Act-2019.

COURSE OUTCOMES:

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

1. Understand the concept of Consumer, profile of Indian consumers and problems.
2. Familiarize the Emerging concepts in consumerism.
3. Aware the rights and responsibility of consumer, basic education skills for protecting them from unfair trade.
4. Familiarise with regard to basic provisions of Consumer Act – 2019 and Redressal.
5. Apply the knowledge in filing complaints.

Unit I (5 Hours)

Definition of Consumer - Types of Consumer- Profile of Indian Consumers– Problems of Consumers.

Unit II (5 Hours)

Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

Unit III (8 Hours)

Right of Consumers - Responsibilities of Consumers - Consumer Education & awareness building – unfair trade practices –Caveat emptor.

Unit IV (8 Hours)

Consumer Protection Act 2019- Basic Provisions –Redressal forums – District Level –State Level and National Level –Powers and Functions - OMBUDSMAN .

Unit V (4 Hours)

Filing of Complaints- Procedure to file complaints – E-filing of complaints.

RECOMMENDED TEXT BOOKS

1. M. Nazer,(2016), Consumer Rights and Awareness, Discovery Publishing House Pvt. Ltd., New Delhi.
2. Mohammed Kamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut (2015), Consumer Rights and Protection in India, New Century Publications, Chennai.

REFERENCE BOOKS

1. Indian consumer protection Act 2019.
2. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Book.
3. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
4. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company,New Delhi.
5. BalakrishnaEradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing Tamil Nadu State Council for Higher Education.
6. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency.

E-LEARNING RESOURCES

1. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>
2. <https://www.indiacode.nic.in>
3. <https://ncdrc.nic.in>

Question paper pattern-MCQs

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

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

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

UNIT I Types of Communication

(6 Hours)

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

UNIT II Etiquette & Ethical Practices in Communication

(6 Hours)

Active Listening - Respectful Language - Clarity and Conciseness – Truthfulness-Professionalism- Tone -Timeliness - Constructive Feedback - Confidentiality - Cultural Sensitivity - - Emotional Intelligence-Social Intelligence- Social 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 (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -III
COURSE NAME: ADVANCED FINANCIAL ACCOUNTING	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To analyze various accounting procedure for different firms.

COURSE OUTCOMES

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

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

UNIT I (12 Hours)

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

UNIT II (12 Hours)

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

UNIT III (17 Hours)

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

UNIT IV (17 Hours)

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

UNIT V (17 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

1. Financial Accounting - R.L. Gupta & M. Radhaswamy – Sultan Chand & sons.
2. Financial Accounting - T.S. Reddy & A. Murthy – Margham Publications
3. Financial Accounting, G. Ramesh, Kavin Publications, Coimbatore, Revised Edition 2024

REFERENCE BOOKS:

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PSO – CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE :

To acquire marketing skills of the business.

COURSE OUTCOMES

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

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

UNIT I

(14 Hours)

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

UNIT II

(14 Hours)

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

UNIT III

(17 Hours)

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

UNIT IV

(16 Hours)

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

UNIT V

(14 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press.
2. Mullins, J., Walker, O.C., & Boyd Jr, H.W. (2012). *Marketing management A strategic decision – making approach*. 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-LEARNINGRE SOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

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

Break up of questions for Theory

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

PROGRAMME: B.COM (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT : ALLIED-II
COURSE NAME: INDIAN ECONOMIC DEVELOPMENT	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:5	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

To find out major pros and cons of Indian economic environment.

COURSE OUTCOMES

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

1. Outlining the basic concepts of Economic development and Economic Growth.
2. Acquire knowledge about food policy and public distribution system.
3. Understand about poverty, Unemployment, Inequalities and population.
4. Examining about Role of LSI and SSI.
5. Enhance the knowledge of the students to learn about the economic planning.

UNIT I

(18 Hours)

Economic growth and economic Development - Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income.

UNIT II

(18 Hours)

Major problems of Indian Economy - Poverty- Inequalities - Unemployment – Population - Causes, Consequences and Remedial measures to solve the problems.

UNIT III

(18 Hours)

Agriculture – Contribution to economic development - Green Revolution and its Importance – Objectives of land reform measures- Food Policy and Public Distribution System.

UNIT IV

(18 Hours)

Industry -Types of Industries - Role of industries in economic development - Importance of Large-Scale Industries - Small scale Industries - Problems and Remedies.

UNIT V

(18 Hours)

Economic planning - Five Year plans in India - Achievements and failures – Economic development under Five Year Plans.

RECOMMENDED TEXT BOOKS

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons -New Delhi.

REFERENCE BOOKS

1. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakashan -New Age of International Ltd.
2. S.K. Misra & V.K.Puri, Indian Economy – Its Development – Himalaya Publishing House - Mumbai.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=047002128>
2. <https://books.google.co.in/books?isbn=145162391>
3. <https://books.google.com/books?isbn=0333961110>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	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

CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Outlining the basic concepts of Economic development and Economic Growth. Acquire knowledge about food policy and public distribution system.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Acquire knowledge about food policy and public distribution system.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Understand about poverty, Unemployment, Inequalities and population.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Examining about Role of LSI and SSI.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Enhance the knowledge of the students to learn about the economic planning.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

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

PROGRAMME: B.COM (GENERAL)	BATCH: 2024-27
PART: IV	COURSE COMPONENT: NON-MAJOR ELECTIVE- II
COURSE NAME: ELECTRONIC BANKING	COURSE CODE:
SEMESTER: II	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To know utilization and operations of E-Banking system.

COURSE OUTCOMES

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

1. Journaling the basic concepts and strategies of Electronic banking.
2. Displaying the electronic banking and its payment systems.
3. Know the different E-payment system in electronic banking.
4. Understand the role played by financial companies.
5. Demonstrate the various E-payment methods relating to electronic banking.

UNIT – I (6 Hours)

E- Banking: Electronic Banking and Traditional Banking, Functions of E-Banking; Service Quality in E- Banking and Traditional Banking.

UNIT – II (6 Hours)

Electronic Banking in India: E-Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Electronic Fund Transfer; Electronic Fund Transfer Problems.

UNIT – III (6 Hours)

E-Payment System: E-payment Methods - ATMs (Fixed and Mobile), Debit cards, Credit cards, Smart cards, E-Money, E-Wallets; Online Banking, Internet Banking, Tele- Banks, Digital signatures.

UNIT – IV (6 Hours)

Financial Companies: Role of Banking institutions and Non-banking institutions - Prospects of E-Banks in India - E-payments risks.

UNIT – V (6 Hours)

Payment Gateways: Emerging modes and systems of E-payment: MPaisa, PayPal, Paytm, PhonePay, GooglePay, and other digital payment systems.

RECOMMENDED TEXT BOOKS

1. Rimpi Jatana, R. K. Uppal. E-Banking in India: Challenges and Opportunities. New Century Publications, New Delhi.
2. Turban, E., et.al. Electronic Commerce: A Managerial Perspective. Pearson Education Asia. Whiteley, David. E-Commerce. McGraw Hill, New York.
3. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- Commerce for Managers. Pearson Education.
4. Kosiur, David. Understanding Electronic Commerce. Prentice Hall of India Private Ltd, New Delhi.

Note: Latest edition of text books may be used.

REFERENCE BOOKS

1. Diwan, Parag and Sharma, Sunil. Electronic Commerce- A Manager's Guide to E-Business. Vanity Books International, Delhi
2. Bajaj, K. K. and Debjani, Nag. E-Commerce. Tata McGraw Hill Company, New Delhi
3. Elias, M. Awad. Electronic Commerce from Vision to Fulfilment. PHI Publications.

E-LEARNING RESOURCES

1. <https://www.rbi.org.in>
2. <https://tafensw.libguides.com/banking>
3. <https://www.paisabazaar.com/banking/internet-banking-e-banking>
4. <https://www.slideshare.net/abhishektanna/e-banking-25603805>

Question paper pattern-MCQs

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

UNIT I Introduction to Interview Skills (6 Hours)

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

UNIT II Types of Interview (6 Hours)

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

UNIT III Interviews: Techniques and Strategies (6 Hours)

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

UNIT IV Preparing Biodata/CV/Resume (6 Hours)

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

UNIT V Leveraging Employability Skills (6 Hours)

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

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

BREAK UP OF QUESTIONS

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

SEMESTER-III

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

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

COURSE OBJECTIVE:

To study the fundamental aspect of company accounts

COURSE OUTCOMES

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

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

UNIT I

(20 Hours)

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

UNIT II

(17 Hours)

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

UNIT III

(18 Hours)

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

UNIT IV

(16 Hours)

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

UNIT V

(19 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To know the vertical and horizontal aspects of a company.

COURSE OUTCOMES

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

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

UNIT I

(15 Hours)

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

UNIT II

(20 Hours)

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

UNIT III

(20 Hours)

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

UNIT IV

(20 Hours)

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

UNIT V

(15 Hours)

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

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To study about the business correspondents of various levels.

COURSE OUTCOMES

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

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

UNIT I

(15 Hours)

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

UNIT II

(15 Hours)

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

UNIT III

(15 Hours)

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

UNIT IV

(15 Hours)

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

UNIT V

(15 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

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

Break up of questions for theory and Letter writing

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE :

To understand fundamental legal aspects in business.

COURSE OUTCOMES

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

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

UNIT I

(14 Hours)

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

UNIT II

(14 Hours)

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

UNIT III

(18 Hours)

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

UNIT IV

(14 Hours)

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

UNIT V

(15 Hours)

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. Murugasen S Dr., Dr. T. K. 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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

UNIT I

(18 Hours)

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

UNIT II

(18 Hours)

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

UNIT III

(18 Hours)

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

UNIT IV

(18 Hours)

Linear Programming Problem: Introduction, formulation, Graphical method.

UNIT V

(18 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS:

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

E - LEARNING RESOURCES:

1. [https://www-statisticshowto-com.webpkgcache.com/doc/-/s/www.statisticshowto.com/probability-and-statistics/statistics-definitions/mean median-mode/](https://www-statisticshowto-com.webpkgcache.com/doc/-/s/www.statisticshowto.com/probability-and-statistics/statistics-definitions/mean%20median-mode/)
2. <http://www.uop.edu.pk/ocontents/Chatper%202.pdf>
3. https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_d89ccf05-7de1-4a30-a134-3143e9b3bf3f_38.pdf
4. https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/mathematics/14._operation_s_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-meth>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PSO – CO Mapping

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

PSO – CO question paper mapping

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

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

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

(Common to Non IT Students)

COURSE OBJECTIVE:

To equip students with essential computing skills.

COURSE OUTCOMES:

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

UNIT I

(6 Hours)

MS-Word: Creating, Editing, Formatting and Printing of Documents - Headers and Footers -Spell check- Insert/Draw Tables, Table Auto format – Page Borders and Shading - Mail Merge.

MS-Excel: Creating a new worksheet – Entering, editing and formatting the text, numbers – Formatting cells

UNIT II

(6 Hours)

Inserting Rows/Columns - Changing column widths and row heights – Freezing Titles, splitting screen - Formulae for calculation - Changing font sizes and colours, Sort.

MS-PowerPoint: Creating a Presentation - Inserting and Deleting Slides in a Presentation – Adding Text/Clip Art/Pictures - Slide Transition – Custom Animation.

UNIT III

(6 Hours)

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

UNIT IV

(6 Hours)

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

UNIT V:

(6 Hours)

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

E-LEARNING RESOURCES:

1. <https://www.javatpoint.com/ms-word-tutorial>
2. <https://www.w3schools.com/excel/>
3. <https://www.tutorialspoint.com/html/>
4. <https://www.gimp.org/tutorial>

**SELF-STUDY COURSE
(COMPULSORY)**

PROGRAMME: B.COM (GENERAL)	BATCH:2024-27
PART: IV	COURSE COMPONENT: Self-study
COURSE NAME: 1.Indian Heritage and Knowledge System Or 2.Contemporary World and Sustainable Development	COURSE CODE:
SEMESTER: III	MARKS:100
CREDITS: 2	TOTAL HOURS: NIL
THEORY	

1. Indian Heritage and Knowledge System

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

Unit I: Introduction to Indian Heritage

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

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

heritage (e.g., traditions, practices).

Unit II: Cultural Tapestry of South India

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

Unit III: Tamil Nadu Folklores

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

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

Unit IV: Unveiling the Knowledge Systems

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

Key Concepts: Yoga philosophy, Asanas, Pranayama, Tridosha theory (Ayurveda), Doshas (Vata,

Pitta, Kapha), Panchakarma, herbal medicine, Ayurvedic lifestyle.

Unit V: Siddha Tradition and Other Knowledge Systems

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

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

Question paper pattern-MCQs

2. Contemporary World and Sustainable Development

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

Unit 1: Global Governance and Institutions

- **State & Non-State Actors:** Definition, types (nation-states, failed states), functions.

Key Actors: International states, Intergovernmental organizations (IGOs), nongovernmental organizations (NGOs), multinational corporations (MNCs).

- **United Nations (UN):** Structure, key organs (General Assembly, Security Council), functions, WB, & others.

: United Nations General Assembly, United Nations Security Council.

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

Key Concepts: European Union Commission, African Union Commission, North Atlantic Treaty Organization.

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

Key Concepts: International Court of Justice, International Criminal Court, Geneva Conventions.

Unit 2: Contemporary Asia

Major Geographical Regions

- **Middle East:** Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts.

Key countries: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey

- **Southeast Asia:** Rapid economic growth, Challenges- maritime security and environmental degradation.

, 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 Wildlife 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 (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE IX
COURSE NAME: ADVANCED CORPORATE ACCOUNTING	COURSE CODE:
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT I

(12 Hours)

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

UNIT II

(14 Hours)

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

UNIT III

(17 Hours)

Accounts of Life insurance companies - Life insurance revenue account- Balance sheet- Ascertaining correct life assurance fund – Preparation of valuation of Balance sheet – Determination of amount due to policy holders.

UNIT IV

(18 Hours)

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

UNIT V

(14 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To know the corporate financial structure

COURSE OUTCOMES

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

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

UNIT I (12 Hours)

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

UNIT II (17 Hours)

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

UNIT III (17 Hours)

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

UNIT IV (12 Hours)

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

UNIT V**(17 Hours)**

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

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

1. M.Y. Khan and P.K. Jain Basic Financial Management, Tata 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'spublication,14thedition
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 any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To understand about the GST procedure and implementation.

COURSE OUTCOMES

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

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

UNIT I

(10 Hours)

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

UNIT II

(20 Hours)

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

UNIT III

(20 Hours)

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

UNIT IV

(10 Hours)

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

UNIT V

(15 Hours)

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

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for Theory

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To study the Indian banking, financial system and services.

COURSE OUTCOMES

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

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

UNIT I

(15 Hours)

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

UNIT II

(20 Hours)

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

UNIT III

(12 Hours)

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

UNIT IV

(16 Hours)

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

UNIT V**(12 Hours)**

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

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

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

Break up of questions for Theory

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

UNIT I

(18 Hours)

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

UNIT II

(18 Hours)

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

UNIT III

(18 Hours)

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

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

UNIT IV**(18 Hours)**

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

UNIT V**(18 Hours)**

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS:

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

E - LEARNING RESOURCES:

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

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

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

Break up of questions for theory and problem

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

PSO – CO Mapping

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

PSO – CO question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss about the time Series Analysis using Secular trend. Explain method of least squares to fit a straight line-Seasonal variation.	PSO-1,2,3,4,5	K1,K2,K3,K4,K5
CO 2	Discuss about Sampling Techniques, types of Sample and Sampling procedures.	PSO-1,2,3,4,5	K1,K2,K3,K4,K5
CO 3	Outline Index Numbers such as weighted and unweighted price relative method, Cost of Living Index.	PSO-1,2,3,4,5	K1,K2,K3,K4,K5
CO 4	Formulate LPP to transportation problem and obtain initial basic feasible solution by Northwest corner, least cost, Vogel's approximation method, test for optimality using modified distribution method.	PSO-1,2,3,4,5	K1,K2,K3,K4,K5
CO 5	Formulate LPP to Assignment Problem and Find the solution of Minimization, Maximization case in assignment problem using Hungarian method.	PSO-1,2,3,4,5	K1,K2,K3,K4,K5

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

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

COURSE OBJECTIVE:

The study of ecology and living creatures.

COURSE OUTCOMES

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

1. Contrasting about environmental issues, causes and remedies.

UNIT I

(6 Hours)

MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance – Need for public awareness.

UNIT II

(6 Hours)

NATURAL RESOURCES

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

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

UNIT III

(6 Hours)

ECO SYSTEMS:

Concept of an eco-system.

- Structure and function of an eco-system.
- Producers, consumers and decomposers.
- Energy flow in the eco system.
- Ecological succession.
- Food chains, food webs and ecological pyramids.

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

UNIT IV

(6 Hours)

BIO DIVERSITY AND ITS CONSERVATION:

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

UNIT V

(6 Hours)

ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of: -

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

PRESCRIBED BOOKS:

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

REFERENCE BOOKS:

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

Question paper pattern-MCQs

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

COURSE OBJECTIVE:

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

COURSE OUTCOME:

After Completing the course, the students will be equipped to

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

UNIT I: Number system and Number series

(2 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

(2 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

(2 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**(2 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****(2 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 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

SEMESTER-V

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

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

COURSE OBJECTIVE :

The study of cost and overheads of the company.

COURSE OUTCOMES

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

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

UNIT I

(15 Hours)

Definition, Nature and scope of Cost Accounting, Cost analysis, Concepts and Classifications. Installation of Costing systems, Cost Centres and profit centers.

UNIT II

(19 Hours)

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

UNIT III

(19 Hours)

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

UNIT IV

(18 Hours)

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

UNIT V

(19 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

To pursue entrepreneurship skills and mindset

COURSE OUTCOMES

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

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

UNIT-I: (16 Hours)

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

UNIT-II: (23 Hours)

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

UNIT-III: (18 Hours)

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

UNIT-IV: (15 Hours)

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

UNIT-V: (18 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

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

Break up of questions for Theory

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT- I

(20 Hours)

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

UNIT-II

(20 Hours)

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

UNIT-III

(20 Hours)

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

UNIT-IV

(20 Hours)

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

UNIT- V

(10 Hours)

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

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT-I

(23 Hours)

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

UNIT-II

(18 Hours)

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

UNIT-III

(13 Hours)

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

UNIT-IV

(18 Hours)

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

UNIT-V

(18 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNINGRESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

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

Break up of questions for Theory

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

PROGRAMME: B.COM (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ELECTIVE – I IDE
COURSE NAME: HUMAN RESOURCE PRACTICES	COURSE CODE:
SEMESTER: V	MARKS:100
CREDITS:5	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To understand about the human values and professional ethics.

COURSE OUTCOMES

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

1. Develop their communicative skills.
2. Examine the challenges of recruitment Processes.
3. Know the resume preparation and different types of letter writing
4. Understand the basic problems during the selection Processes.
5. Attributing the preparedness taken before attend the interview process.

UNIT- I

(15 Hours)

Communication – Meaning, Importance of Communication – 4 C’s of good communication: Correction – Clarity – Conciseness – Courtesy, Types – Verbal and Non-verbal communication – Barriers to communication.

UNIT-II

(15 Hours)

Recruitment- Meaning- Process of Recruitment - Sources of recruitment– E Recruitment, Types of online Recruitment – Advantages and Limitations of e-recruitment.

UNIT-III

(15 Hours)

Professional Resume Writing - Resume format- Letter writing – Introduction, Types of Letters, Letter Writing tips.

UNIT- IV

(15 Hours)

Selection- Meaning- Difference between Recruitment and Selection - Steps in selectionProcess - Test- Different types of selection tests.

UNIT- V

(15 Hours)

Interview- Meaning- Types of Interviews- Advantages and limitations of Interview method of selection of employees – Pre-requisites for Successful Interview - Roles of interviewer and interviewee.

RECOMMENDED BOOKS:

1. Human Resource Management- Dr. T.K. Avvai Kothai , Charulatha Publications
2. Human Resource Management- Dr. Sunaina Sardana , Taxmann Publications
3. Human Resource Management- Dr. J. Jayasankar ,Margam Publications
4. Essentials of Human Resource Management- Dr. K.Sundar & Dr.J.Srinivasan ,Vijay Nicole Imprints private Limited, Chennai.

WEB REFERENCES:

1. <https://open.umn.edu>
2. <https://www.kobo.com>
3. <https://www.peoplehum.com/glossary/e-recruitment>
4. <https://in.indeed.com/career-advice/interviewing/types-of-interviews>

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

CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Develop their communicative skills.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Examine the challenges of recruitment Processes.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Know the resume preparation and different types of letter writing	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the basic problems during the selection Processes.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Attributing the preparedness taken before attend the interview process.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

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

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

UNIT I (3 Hours)

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

UNIT II (3 Hours)

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

UNIT III (3 Hours)

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

UNIT IV (3 Hours)

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

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

UNIT V

(3 Hours)

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

REFERENCES

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

Question paper pattern-MCQs

PROGRAMME: B.COM (GENERAL)	BATCH:2024-27
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP	COURSE CODE:
SEMESTER: V	MARKS:
CREDITS: 2	TOTAL HOURS:
PRACTICAL	

COURSE OBJECTIVE

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

COURSE OUTCOMES

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

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

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

SEMESTER-VI

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

(Common to B.Com (GEN) & B.Com (AF))

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT I

(17 Hours)

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

UNIT II

(18 Hours)

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

UNIT III

(19 Hours)

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

UNIT IV

(17 Hours)

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

UNIT V

(19 Hours)

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

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Develop their communicative skills.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Examine the challenges of recruitment Processes.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Know the resume preparation and different types of letter writing	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the basic problems during the selection Processes.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Attributing the preparedness taken before attend the interview process.	PSO 1,2,3,4 & 5	K1,K2,K3,K4

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

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT- I (20 Hours)

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

UNIT-II (15 Hours)

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

UNIT-III (20 Hours)

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

UNIT-IV (20 Hours)

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

UNIT- V (15 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

CO Mapping

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

PSO-CO-Question Paper Mapping

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

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

PROGRAMME: B.COM (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE -XIX
COURSE NAME: BUSINESS ENVIRONMENT	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE :

To analyze business environment from economic point of view.

COURSE OUTCOMES

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

1. Understand the business environment and appraise various factors which influence on business performance
2. Analyse the political environment and government intervention in the Business industry.
3. Examine the Social and cultural factors in the Business environment.
4. Value the economic factors indicators of Business growth.
5. Find the technological advancement of Business environment.

UNIT I (18 Hours)

The concept of Business Environment- its nature and significance– Brief overview of political – Cultural–legal–economic and social environments and their impact on business and strategic decisions.

UNIT II (18 Hours)

Political Environment–Government and Business relationship in India–Provisions of Indian constitution pertaining to business.

UNIT III (18 Hours)

Social and Cultural Environment – Impact of foreign culture – Castes and Communities – Linguistic and Religious groups – Types of Social organization – Social responsibilities of business.

UNIT IV (18 Hours)

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP- growth rate population– Urbanization- Fiscal deficit–Plan investment – Per Capita Income and their impact on business decisions.

UNIT V (18 Hours)

Technological Environment – Meaning- Features of Technology-Sources of Technology Dynamics- Transfer of technology- Impact of Technology on Globalization- Status of Technology in India-Determinants of Technology Environment.

RECOMMENDED TEXT BOOKS

1. Aswathappa– Business Environment
2. Daasgupta & Sengupta– Government and Business in India.

REFERENCE BOOKS

1. Sankaran. S.–Business Environment
2. Francis Cherunilam –Business Environment
3. Srinivasan. K.– Productivity and social Environment.

E-LEARNING RESOURCES

1. <https://books.google.com/books?isbn=1292074604>
2. <https://books.google.com/books?isbn=0080557449>
3. <https://books.google.com/books?isbn=933255912>

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	2
II	3	1	1
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

CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the business environment and appraise various factors which influence on business performance	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Analyse the political environment and government intervention in the Business industry.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Examine the Social and cultural factors in the Business environment.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Value the economic factors indicators of Business growth.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Find the technological advancement of Business environment.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

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

PROGRAMME: B.COM (GENERAL)	BATCH: 2024-27
PART: III	COURSE COMPONENT: ELECTIVE -II
COURSE NAME: HUMAN RESOURCE MANAGEMENT	COURSE CODE:
SEMESTER: VI	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY	

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

COURSE OBJECTIVE:

To make aware of students regarding Human Resource Management practices.

COURSE OUTCOMES:

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

1. Understand the role and importance of human resource management and to understand the challenges.
2. Outline the different methods of recruitment and its process. Learn the usage of AI in recruitment process.
3. Assess the different methods and techniques of training and the concept of Career Development.
4. Understand the concept, techniques of Performance appraisal.
5. Impart knowledge regarding grievance handling and settlement machinery, human resource and human resource information system.

UNIT-I

(20 Hours)

Human Resource Management-Concept and Functions, Role, Status and Competencies of HR manager, Emerging Challenges of Human Resource Management-Work force Diversity-Empowerment, Downsizing, Work Life Balance.

UNIT-II

(20 Hours)

Human Resource Planning – Job Analysis- Job description & Job Specification-Recruitment – Concepts & Sources –Selection – Methods of Selection – Process of Selection - Uses of various tests –Interview techniques in selection and placement- Application and Challenges of AI based Recruitment.

UNIT-III

(15 Hours)

Training and Development–Concept and importance- Methods – On the Job Training –Off the Job Training– Identification of the training needs – Effectiveness of Training- Career Planning and Development.

UNIT-IV

(20 Hours)

Performance Appraisal – Nature and objectives, Methods-Traditional and Modern Methods of Appraisal-Transfer–Promotion and termination of services-Compensation-Concept and Policies- Individual, Group Incentive plans, Fringe Benefits, Performance linked compensation-Monetary and Non- monetary Benefit

UNIT-V

(15 Hours)

Recent trends in HRM- Green HRM - Human Resource Audit–Nature–Benefits–Scope – Approaches- Human Resource Information System (HRIS)- Need- Benefits- Designing of HRIS- Computerized HRIS.

RECOMMENDED TEXT BOOKS

1. Human Resource Management – Dr.T.K.AvvaiKothai, Charulatha Publications.
2. Aswathappa ,K. (2013).Human resource management: Text and cases. Tata McGraw-Hill Education.
3. Gupta, C. B. (2011). Human Resource Management: New Delhi.Sultan Chand &sons Educational publishers

REFERENCE BOOKS

1. HumanResourceManagement –GarryDeseler-11th Edition–Pearson International
2. HumanResourceManagement-By DrCharmine E.J. Härtel,DrYukaFujimoto– 2ndEdition

E-LEARNING RESOURCES

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	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

CO Mapping

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

PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the role and importance of human resource management and to understand the challenges.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO2	Outline the different methods of recruitment and its process. Learn the usage of AI in recruitment process.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO3	Assess the different methods and techniques of training and the concept of Career Development.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO4	Understand the concept, techniques of Performance appraisal.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5
CO5	Impart knowledge regarding grievance handling and settlement machinery, human resource and human resource information system.	PSO 1,2,3,4 & 5	K1,K2,K3,K4,K5

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

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

GUIDELINES FOR INTERNAL ASSESSMENT–PROJECT WORK

Work load for project work is 6 hours per week. Internal assessment for project work is to be carried out by the Department Committee with HOD as the Chair Person and all project Guides as members. They should assess each candidate based on two presentations. Each candidate should present two seminars. The first seminar after onemonth of commencement of the Project work/VI semester, where in the proposal for the project work, review of literature should be presented. The second seminar should be presented before submission of the project work. The second presentation should cover results of the project work. For each presentation 25 marks should be allotted. The students shall be asked to undergo Internship for 4 weeks during summer vacation at the end of second year/IV Semester. If such arrangement is made, the candidate should be asked to make a presentation in the first week of V semester. 2 credits shall be allotted for Internship. The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices. The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the Department and reappear for Viva Voce Exam for evaluation)