GURU NANAK COLLEGE (AUTONOMOUS)

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

SCHOOL OF COMMERCE

B.Com. General

(Semester pattern with Choice Based Credit System)

Syllabus

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

LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

PREAMBLE

1. About the Programme

"Bachelor of Commerce (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 the 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 (General) 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 measures of flexibility have 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

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

4. Programme Educational Outcomes (PEOs)

PEO1: Core Competence:

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

PEO2: Problem Solving Skills:

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

PEO3: Ethics and Social Responsibility:

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

PEO4: Communication and Leadership:

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

PEO5: Lifelong Learning and Adaptability:

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

5. Programme Outcomes (POs)

PO1: Knowledge Management

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

PO2: Problem Solving

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

PO3: Critical Thinking

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

PO4: Individual and Team Work

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

PO5: Communication and Lifelong Learning

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

6. Programme Specific Outcomes (PSOs)

PSO1: Specialised knowledge and Uniqueness

Develop in-depth knowledge and domain expertise in specialized areas such as Accounting, Finance, Taxation, Banking, or Marketing, enabling students to build a strong professional identity in commerce.

PSO2: Experiential and Tool usage

Apply experiential learning through internships, case studies, projects, and fieldwork, and demonstrate effective use of digital platforms across all subjects.

PSO3: Investigation, Research and Sustainability

Demonstrate research aptitude by investigating business problems, analysing data, and proposing sustainable and ethical solutions aligned with environmental and social responsibility.

PSO4: Employability

Develop professional competence, and practical exposure that enhance employability in areas such as accounting, auditing, banking, taxation, finance, and entrepreneurship.

PSO5: Inter-disciplinary and Multi - disciplinary

Integrate knowledge from commerce with related disciplines such as economics, management, law, and statistics to address complex business challenges.

7. PEO – PO mapping

PO / PEO	PEO 1	PEO2	PEO3	PEO4	PEO5
PO1	3	2	1	1	2
PO2	2	3	1	1	2
PO3	2	3	3	2	2
PO4	1	2	2	3	2
PO5	2	2	2	3	3

8. PEO – PSO mapping

PSO / PEO	PEO1	PEO2	PEO3	PEO4	PEO5
PSO1	3	3	2	1	2
PSO2	2	3	2	3	3
PSO3	1	3	3	2	3
PSO4	2	2	2	3	3
PSO5	3	3	3	2	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.

Ability Enhancement Skill (I, II, III & IV Semesters)

Value Education (I Semester)

Self-Study Course (III Semester)

Indian Knowledge System (IV Semester)

Environmental Studies (V Semester)

Summer Internship (After V Semester)

PART - V: Compulsory Extension Services

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

10.Course Structure

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

Consolidated Credit Structure for all the 3 years

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

Credit Distribution for Each Semester:

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

Semester II		Subject	Credit	Hours per week	Marks		Total
Course Component					**Internal**	**External**	
Part I	Language	Tamil II/Hindi II/Sanskrit II/ French II	3	6	50	50	100
Part II	English	English – II	3	4	50	50	100
Part III	Core –III	Advanced Financial Accounting (Common to B. Com (GEN), B. Com (A&F), B. Com CA)	4	5	50	50	100
	Core-IV	Marketing Management (Common to B.Com (GEN), B.Com (A&F)	4	5	50	50	100
	Allied-II	Indian Economic Development	5	6	50	50	100
Part IV	Non-Major Elective-II	Basic Tamil-II/ Advanced Tamil-II/ Basic French – II/Basic Hindi – II/Electronic Banking	2	2	50	50	100
	Ability Enhancement Skills – II	Digital Productivity and AI	2	2	50	50	100
		Total	**23**	**30**			

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

Semester IV Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part III	Core -IX	Advanced Corporate Accounting (Common to B. Com (GEN) & B. Com (A&F))	4	6	50	50	100
	Core – X	Financial Management (Common to B. Com (GEN), B. Com (A&F), B. Com (BM), B. Com (MM) & BBA)	4	5	50	50	100
	Core –XI	Goods and Services Tax and Customs Law (Common to B. Com (GEN), B. Com (A&F), B. Com (CS), B. Com (ISM) & BBA)	4	5	50	50	100
	Core-XII	Banking and Financial Services (Common to B. Com (GEN), B.Com (A&F))	4	5	50	50	100

	Allied-IV	Statistics and Operations Research- II (Common to B.Com (GEN), B.Com (A&F), B. Com (ISM), B.Com (MM), B.Com (BM), BBA)	5	6	50	50	100
Part IV	Indian Knowledge Systems	Indian Knowledge System (IKS) with an Accounting Perspective (Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours)	1	1	100	-	100
	Ability Enhancement Skills – IV	Resume writing and Interview skills	2	2	50	50	100
Total			**24**	**30**			

Semester V		**Subject**	**Credit**	**Hours per week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part III	Core-XIII	Applied Business Research	4	6	50	50	100
	Core –XIV	Cost Accounting (Common to B.Com (GEN), B.Com (A&F), B.Com (MM))	4	6	50	50	100
	Core -XV	Income Tax Law and Practice-I (Common to B. Com (GEN), B. Com(A&F), B. Com (CS), B. Com (ISM) & B. Com (CA))	4	6	50	50	100
	Core XVI	Practical Auditing Common to B.Com (GEN), B.Com (BM))	4	5	50	50	100
	Elective-I IDE (Inter Disciplinary Elective)	Human Resource Practices	4	5	50	50	100
Part IV	Life Skills - II	Environmental Studies	2	2	50	50	100
	Internship	Internship	2	-	-	-	-
Total			**24**	**30**			

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

11. EXAMINATION

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

Continuous Internal Assessment (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 85 working days in each semester. For the courses coming under Part IV, ESE will be conducted in MCQ pattern. Internship credits will be given in semester V after verification of documents by the respective Heads.

The schedule for these tests is as follows:

CIA	Schedule	Syllabus Coverage
Mid Semester Examination	After **45** working days of the Semester	50%
Model Examination	After **85** working days of the Semester	100%

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

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

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

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

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

% of General Attendance	Marks Awarded
90-100	5
75-90	4
65-75	3
<65	0

END SEMESTER EXAMINATIONS (ESE)

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

Mode of Evaluation

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

Method of assessment

Remembering (K1)	● The lowest level of questions requires students to recall information from the course content ● Knowledge questions usually require students to identify information in the textbook. ● Suggested Keywords: **Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why**
Understanding (K2)	● Understanding 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)	● Students have to solve problems by using / applying a concept learned in the classroom. ● Students must use their knowledge to determine an exact response. ● Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize**
Analyze (K4)	● Analyzing the question is one that asks the students to break down something into its component parts. ● Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. ● Suggested Keywords: **Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme**
Evaluate (K5)	● Evaluation requires an individual to make judgment on something. ● Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem. ● Students are engaged in decision-making and problem–solving. ● Evaluation questions do not have single right answers.

	• Suggested Keywords: **Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value**
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills • Suggested Keywords: **Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory**

SEMESTER-I

PROGRAMME: B.COM (GENERAL)	**BATCH:2026-2029**
PART: III	**COURSE COMPONENT: CORE - I**
COURSE NAME: FINANCIAL ACCOUNTING	**COURSE CODE: 26UCOM301**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE

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

COURSE OUTCOMES:

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

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

UNIT I **(15 Hours)**

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards (AS) -1,2,4,5,10,11,12 and 26 - Preparation of Final Accounts – Trading Account-Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT II **(15 Hours)**

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

UNIT III **(15 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(15 Hours)**

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

THEORY- 20% PROBLEMS - 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problems

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**3.00**	**2.60**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	3
CO 2	3	2	3	3	3
CO 3	3	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.40**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO NO.	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 TO K6)**
CO 1	Evaluate the basic accounting concepts in the preparation of final accounts.	PO1, PO2 & PO3	PSO1 &PSO4	K1,K2,K3,K4,K5
CO 2	Apprise the procedures followed under the single-entry system.	PO1, PO2 & PO3	PSO1 & PSO2	K1,K2
CO 3	Compare the various methods of charging depreciation and their effects on financial statements.	PO1, PO2 & PO3	PSO1 &PSO5	K1,K2,K3,K4,K5
CO 4	Investigate the process involved in preparing insurance claims, average due date and account current.	PO1, PO2 & PO3	PSO2 & PSO3	K1,K2,K3,K4

CO 5	Break down the concept of departmental accounts into its components.	PO1, PO2 , PO3 & PO4	PSO1 & PSO5	K1,K2,K3,K4,K5

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

FINANCIAL ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

UNIT-I **(15 Hours)**

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

UNIT-II **(10 Hours)**

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

UNIT-III **(15 Hours)**

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

UNIT-IV **(10 Hours)**

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

UNIT-V **(10 Hours)**

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

PRESCRIBED TEXT BOOKS:

1. C.B. Gupta, ManagementTheory&Practice-SultanChand&Sons-NewDelhi,16th edition.
2. L.M. Prasad, Principles & Practice of Management -Sultan Chand &Sons- NewDelhi,8thEdition

REFERENCE BOOKS:

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

E-LEARNING RESOURCES:

1. 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**

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**3.00**	**2.60**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	3	2
CO 2	3	3	3	3	3
CO 3	3	2	2	3	2
CO 4	3	3	3	3	3
CO 5	3	2	2	3	2
Ave.	**3.00**	**2.40**	**2.40**	**3.00**	**2.40**

PO, PSO-CO-Question Paper Mapping

CO NO:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO 1	Explain management functions, managerial roles, and management theories to support effective business decision-making.	PO1, PO2 & PO3	PSO1 & PSO5	K1, K2, K3, K4, K5
CO 2	Apply planning concepts and analyze the decision-making process in managerial situations.	PO1, PO2 & PO3	PSO2 & PSO5	K1, K2, K3, K4, K5
CO 3	Illustrate organizing principles and organizational structures for efficient business operations.	PO1 PO2 & PO4	PSO1 & PSO4	K1, K2, K3, K4
CO 4	Evaluate staffing procedures and evaluate leadership styles to improve workforce effectiveness.	PO1,PO3, PO4 & PO5	PSO5 & PSO4	K1, K2, K3, K4, K5
CO 5	Outline coordination requirements and controlling techniques to enhance organizational performance.	PO1, PO2,PO3, PO4 & PO5	PSO4 & PSO2	K1, K2, K3, K4, K5

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

PRINCIPLES OF MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: ALLIED-I
COURSE NAME: ECONOMICS FOR BUSINESS DECISIONS	COURSE CODE: 26UCOM3A1
SEMESTER: I	MARKS:100
CREDITS: 5	TOTAL HOURS: 75
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. Evaluate the concept of business economics and its importance.
2. Apprise the law of demand and supply.
3. Apply the concepts of consumer behaviour theories.
4. Analyse the concepts of cost, nature of production, and their relationship to business operations.
5. Outline the causes and consequences of different market conditions.

UNIT I **(15 Hours)**

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

UNIT II **(15 Hours)**

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

UNIT III **(15 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(15 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 any10 out of 12 questions (each in 50 words)	1-12	3	**30**
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	**30**
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	**40**
TOTAL MARKS				**100**

Break up of questions for Theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**3.00**	**2.60**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	3	3
CO 2	3	3	3	3	3
CO 3	3	2	2	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.60**	**2.60**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO NO:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 TO K6)**
CO 1	Evaluate the concept of business economics and its importance	PO1 & PO2	PSO1 & PSO5	K1, K2, K3, K4, K5
CO 2	Apprise the law of demand and supply.	PO1 & PO2	PSO1 & PSO5	K1, K2, K3, K4, K5
CO 3	Illustrate the concepts of consumer behaviour theories.	PO1 &PO3	PSO2 &PSO5	K1,K2
CO 4	Analyse the concepts of cost, nature of production, and their relationship to business operations.	PO2 &PO 3	PSO3 &PSO5	K1, K2, K3, K4
CO 5	Assess the causes and consequences of different market conditions.	PO2 & PO3	PSO3 & PSO4	K1, K2, K3, K4, K5

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

ECONOMICS FOR BUSINESS DECISIONS

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B. COM (GENERAL)	BATCH:2026-2029
PART: IV	COURSE COMPONENT: NON-MAJOR ELECTIVE -I
COURSE NAME: CONSUMER EDUCATION AND AWARENESS	COURSE CODE: 26UNME4A036
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. Analyse the concept of consumers, profile of Indian consumers, and their problems.
2. Explore the emerging concepts in consumerism.
3. Examine the rights and responsibilities of consumers and the basic skills required to protect them
4. Evaluate the basic provisions of the Consumer Act – 2019 and the redressal mechanism.
5. Apply the knowledge in filing consumer 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: 2026-2029**
PART: IV	**COURSE COMPONENT ABILITY ENHANCEMENT SKILL-I**
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	**COURSE CODE: 26USKL401**
SEMESTER: I	**MARKS: 100**
CREDITS: 2	**TOTAL HOURS: 30**

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

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

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

UNIT I Types of Communication (6 Hours)

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

UNIT II Etiquette & Ethical Practices in Communication (6 Hours)

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

UNIT III Self Actualization (6 Hours)

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

UNIT IV Leadership and Teamwork (6 Hours)

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

UNIT V Stress and Time Management **(6 Hours)**

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

1. N.Krishnaswamy *Current English for College* (1st Edition) - Trinity Press
2. Wood, Julia T (2015) *Interpersonal Communication: Everyday Encounters* 8th Edition,
3. 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**

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: LIFE SKILL- I**
COURSE NAME: VALUE EDUCATION	**COURSE CODE: 26UVED401**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS:30**
THEORY	

COURSE OBJECTIVE

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

COURSE OUTCOMES:

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

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

UNIT I: EDUCATION AND VALUES (6 Hours)

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

UNIT II: VALUE EDUCATION AND PERSONAL DEVELOPMENT (6 Hours)

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

UNIT III: HUMAN RIGHTS AND MARGINALIZED PEOPLE (6 Hours)

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

UNIT IV: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT **(6 Hours)**

Constitutional Values: (Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity) Social Values: (Pity and Probity, Self-Control, Universal Brotherhood). Professional Values: (Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith). Religious and Moral Values: (Tolerance, Wisdom, character). Aesthetic Values: (Love and Appreciation of literature, fine arts) Environmental Ethical Values, National Integration and international understanding. Need for Humanistic values for espousing peace in society. Conflict of cross-cultural influences, cross-border education. Emerging Technologies and Human Values: (Ethical and responsible use of Artificial Intelligence, digital citizenship, privacy, academic integrity and technology for social good).

UNIT V: **(6 Hours)**

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

REFERENCE BOOKS:

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

Question paper pattern-MCQs

SEMESTER-II

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -III**
COURSE NAME: ADVANCED FINANCIAL ACCOUNTING	**COURSE CODE: 26UCOM303**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To analyze various accounting procedures for different firms.

COURSE OUTCOMES

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

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

UNIT I **(15 Hours)**

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price - Stock & Debtors System – Goods invoiced at cost and Invoice price.

UNIT II **(15 Hours)**

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

UNIT III **(15 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(15 Hours)**

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS:

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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	2	3
CO 5	3	3	3	2	3
Ave.	**3.00**	**3.00**	**3.00**	**2.40**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Evaluate the accounting procedure for Branch Accounts under Debtors System and Stock & debtors System.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO2	Apprise the concept of Non-Profit Organisations.	PO1, PO2, PO3	PSO 1,2,4 & 5	**K1, K2, K3, K4**
CO3	Construct the accounting procedure for the treatment of goodwill and admission of a partner.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4**
CO4	Execute the accounting treatment of retirement of a partner and death of a partner.	PO1, PO2, PO3,PO4	PSO 1,2,3,4 & 5	**K1, K2, K3, K4**
CO5	Examine the procedures for accounting treatment of normal dissolution, Garner vs. Murray, and piecemeal distribution.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4**

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

ADVANCED FINANCIAL ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation – 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -IV**
COURSE NAME: MARKETING MANAGEMENT	**COURSE CODE: 26UCOM304**
SEMESTER: II	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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

COURSE OBJECTIVE:
To acquire marketing skills of the business.

COURSE OUTCOMES

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

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

UNIT I **(14 Hours)**

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

UNIT II **(14 Hours)**

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

UNIT III **(14 Hours)**

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

UNIT IV **(16 Hours)**

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion - Branding – Packaging & Labeling -Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel – Distribution issues

UNIT V **(17 Hours)**

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

Activity: Mini Project on Social media marketing strategies.

RECOMMENDED TEXT BOOKS

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	2	3	3	3	3
CO 5	3	2	3	2	3
Ave.	**2.80**	**2.80**	**3.00**	**2.60**	**3.00**

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	2	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**2.80**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

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

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

MARKETING MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation – 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT ALLIED-II**
COURSE NAME: INDIAN ECONOMIC DEVELOPMENT	**COURSE CODE: 26UCOM3A2**
SEMESTER: II	**MARKS:100**
CREDITS:5	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

1. Evaluate critically the basic concepts of economic development and growth.
2. Apply the concept of poverty, unemployment, inequalities, and population.
3. Justify food policy and the public distribution system.
4. Examine the role of Large-Scale Industries and Small-Scale Industries.
5. Analyse economic planning in relation five-year plans

UNIT I **(20 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 **(15 Hours)**

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

UNIT III **(20 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(20 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 Prakasan -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
TOTAL MARKS				100

Break up of questions for Theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	2	2	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.	**2.80**	**2.80**	**2.80**	**2.80**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	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.	**2.80**	**2.80**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Evaluate critically the basic concepts of economic development and growth.	PO1, PO2, PO3	PSO 1,3, 4 & 5	K1, K2, K3, K4, K5
CO2	Apply the concept of poverty, unemployment, inequalities, and population.	PO1, PO2, PO3	PSO 1,2,3, 4 & 5	K1, K2, K3, K4, K5
CO3	Justify food policy and the public distribution system.	PO1, PO3, PO5	PSO 1,2,3, 4 & 5	K1, K2, K3, K4
CO4	Examine the role of LSI and SSI.	PO1, PO2, PO3, PO5	PSO 1,2,3, 4 & 5	K1, K2, K3, K4
CO5	Evaluate economic planning.	PO1, PO2, PO3, PO5	PSO 1,2,3, 4 & 5	K1, K2, K3, K4

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

INDIAN ECONOMIC DEVELOPMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation – 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE– II**
COURSE NAME: ELECTRONIC BANKING	**COURSE CODE: 26UNME4B036**
SEMESTER: II	**MARKS:100**
CREDITS:2	**TOTAL HOURS:30**
THEORY	

COURSE OBJECTIVE:

To know utilization and operations of the E-Banking system.

COURSE OUTCOMES

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

1. Record the basic concepts and strategies of electronic banking.
2. Illustrate electronic banking and its payment systems.
3. Explain the different e-payment systems in electronic banking.
4. Analyze the role played by financial companies.
5. Select 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, Phone Pay, Google Pay, 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: 2026-2029**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILL-II**
COURSE NAME: DIGITAL PRODUCTIVITY AND AI	**COURSE CODE: 26USKL403**
SEMESTER: II	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
PRACTICAL	

(Common to Non-IT Students)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT 1: PROFESSIONAL DOCUMENT CREATION (6 Hours)

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

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

UNIT 2: DATA MANAGEMENT WITH SPREADSHEETS (6 Hours)

MS Excel / Google Sheets — Core Skills: Creating and formatting worksheets – Entering and editing data – Cell referencing: relative and absolute – Essential formulas: SUM, AVERAGE, MIN, MAX, COUNT, IF, VLOOKUP – Sorting and filtering data – Conditional formatting to highlight key data – Freezing rows and columns – Data validation and drop-down lists – Protecting sheets and cells.

AI Integration: Using Copilot in Excel / Google Duet AI to generate formulas from plain English – Auto-generating insights from data.

UNIT 3: DATA VISUALISATION AND REPORTING (6 Hours)

Charts and Dashboards in Excel / Google Sheets: Types of charts: bar, column, line, pie, and combo charts – Inserting and formatting charts – Choosing the right chart for the right data – Creating a basic dashboard with multiple charts – Pivot Tables: summarising and analysing large datasets – Pivot Charts: visualising pivot data – Slicers for interactive filtering – Printing and sharing reports professionally. AI Integration: Using AI to suggest the best chart type for a dataset – Auto-generating summaries of spreadsheet data using Copilot.

UNIT 4: BUSINESS PRESENTATIONS **(6 Hours)**

MS PowerPoint / Google Slides — Professional Presentations: Designing a presentation structure: title, agenda, content, and closing slides – Applying themes, colour schemes, and fonts consistently – Working with slide layouts and master slides – Inserting charts, tables, SmartArt, and icons – Slide transitions and entrance/exit animations – Presenter View: notes, timer, and laser pointer – Exporting as PDF and video – Introduction to Canva for Presentations as an alternative tool. AI Integration: Using Microsoft Copilot in PowerPoint to generate a full presentation from a prompt – Gamma AI for instant AI-generated presentations – Designing visuals using Canva AI.

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

Professional Email and Communication: Writing effective professional emails: structure, tone, and etiquette – CC, BCC, Reply All best practices – Email signatures and templates in Gmail / Outlook – Managing inbox: labels, filters, and folders – Scheduling meetings using Google Calendar / Outlook Calendar – Introduction to Microsoft Teams and Google Meet for virtual collaboration. Cloud-Based Collaboration Tools: Google Drive / OneDrive: organising and sharing files and folders – Real-time collaboration on Docs, Sheets, and Slides – Version history and restoring previous versions

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

E-LEARNING RESOURCES

1. https://support.microsoft.com/en-us/word
2. https://support.microsoft.com/en-us/excel
3. https://support.microsoft.com/en-us/powerpoint
4. https://workspace.google.com/learning-center/
5. https://www.w3schools.com/excel/
6. https://learn.microsoft.com/en-us/copilot/microsoft-365/
7. https://www.canva.com/learn/presentation-tips/
8. https://gamma.app/
9. https://www.grammarly.com/blog/category/handbook/
10. https://learndigital.withgoogle.com/digitalgarage

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

SEMESTER-III

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

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

COURSE OBJECTIVE:

To study the fundamental aspect of company accounts

COURSE OUTCOMES

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

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

UNIT I **(20 Hours)**

Meaning of shares – Kinds of Shares – Issue of shares - Forfeiture and Reissue - Underwriting of shares - Determination of the liability of underwriters - Complete underwriting - partial underwriting - Firm underwriting- Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses.

UNIT II **(18 Hours)**

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

UNIT III **(17 Hours)**

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

UNIT IV **(16 Hours)**

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

UNIT V **(19 Hours)**

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**2.80**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply accounting procedures relating to issue of shares, forfeiture, reissue, and compute underwriting liability under complete, partial, and firm underwriting situations and analyze profit or loss prior to incorporation using appropriate basis of apportionment as per Companies Act format.	PO1, PO2, PO3	PSO 1,2,3 4 & 5	K1, K2, K3, K4
CO2	Prepare company final accounts including Statement of Profit and Loss, Balance Sheet, and compute managerial remuneration in accordance with revised Schedule VI.	PO1, PO2, PO3	PSO 1,2,3 4 & 5	K1, K2, K3, K4
CO3	Evaluate goodwill and shares by applying appropriate valuation methods under different business situations.	PO1, PO2, PO3	PSO 1,2,3 4 & 5	K1, K2, K3, K4, K5
CO4	Analyze consolidated financial statements for holding companies in accordance with AS 21, including calculation of holding–minority interest.	PO1, PO2, PO3	PSO 1,2,3 4 & 5	K1, K2, K3, K4
CO5	Prepare bank final accounts and compute provisions for non-performing assets, doubtful debts, and rebate on bills discounted.	PO1, PO2, PO3,PO5	PSO 1,2,3 4 & 5	K1, K2, K3, K4

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

CORPORATE ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

(CommontoB.Com (GEN), B. Com (A&F)

COURSE OBJECTIVE:

To know the vertical and horizontal aspects of a company.

COURSE OUTCOMES

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

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

UNIT I **(15 Hours)**

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

UNIT II **(20 Hours)**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turn over ratios, Reconstruction of Trading, P&L and Balance Sheet.

UNIT III **(20 Hours)**

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

UNIT IV **(17 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).

UNIT V **(18 Hours)**

Capital Expenditure, Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value- Internal Rate of Return-Profitability Index, Non–Discounted Cash flow Techniques: Payback methods– Accounting Rate of Return.

THEORY: 20%PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyze management accounting concepts and financial statement analysis techniques to support managerial decision-making.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO2	Interpret financial ratios including liquidity, profitability, and turnover ratios to evaluate the financial performance of a business.	PO1, PO2, PO3	PSO 1,2,3,4 &5	K1, K2, K3, K4, K5
CO3	Apply and prepare cash flow statements as per AS 3 by classifying cash flows into operating, investing, and financing activities and interpreting their significance.	PO1, PO2, PO3	PSO 1,2,3,4 &5	K1, K2, K3, K4
CO4	Develop and apply budgeting concepts to prepare different types of budgets and evaluate their usefulness in effective planning and control of business activities.	PO1, PO2, PO3, PO4	PSO 1,2,3,4 &5	K1, K2, K3, K4, K5
CO5	Evaluate investment projects using capital budgeting techniques and recommend the most profitable alternative.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 &5	K1, K2, K3, K4, K5

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

MANAGEMENT ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To study about the business correspondents of various levels.

COURSE OUTCOMES

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

1. Practice the importance and essentials of communication in business activities
2. Draft the various types of business letters and to practice the same.
3. Recommend the various types of business enquiries
4. Use the different types of correspondence relating to the company and secretarial practice.
5. Transfer the various modern forms of communication tools and even through social media and applications in the current business scenario.

UNIT I **(15 Hours)**

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

UNIT II **(15 Hours)**

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

UNIT III **(15 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(15 Hours)**

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1. https://books.google.co.in/books?isbn=130556023X
2. https://books.google.co.in/books?isbn=06 18990488
3. https://books.google.co.in/books?isbn=0538466251

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and Letter writing

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	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.	**2.80**	**2.80**	**3.00**	**3.00**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.40**	**3.00**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Practice the importance and essentials of communication in business activities	PO1, PO4 & PO 5	PSO 1,2,4 & 5	K1, K2, K3, K4, K5
CO2	Draft the various types of business letters and to practice the same.	PO1, PO4 & PO 5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO3	Recommend the various types of business enquiries	PO2, PO 3 & PO 5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO4	Use the different types of correspondence relating to the company and secretarial practice.	PO1, PO4 & PO 5	PSO 1,2,4 & 5	K1, K2, K3, K4, K5
CO5	Transfer the various modern forms of communication tools and even through social media	PO1, PO 4 & PO 5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5

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

BUSINESS COMMUNICATION

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -VIII**
COURSE NAME: LEGAL ASPECTS OF BUSINESS	**COURSE CODE: 26UCOM308**
SEMESTER: III	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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

COURSE OBJECTIVE:

To understand fundamental legal aspects in business.

COURSE OUTCOMES

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

1. Explain fundamental legal principles governing business contracts and agreements.
2. Apply provisions of the Indian Contract Act to solve business-related cases.
3. Analyse legal aspects of sale of goods and consumer protection laws.
4. Evaluate legal provisions relating to partnership and LLP operations.
5. Execute company law provisions and corporate legal compliance..

UNIT I **(14 Hours)**

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

UNIT II **(14 Hours**)

Contingent Contracts, Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts- Rights and Duties of bailor and bailee and pledge-Duties of pawnor and pawnee.

UNIT III **(18 Hours)**

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

UNIT IV **(14 Hours)**

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

UNIT V **(15 Hours)**

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for Theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	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.	**2.80**	**2.80**	**3.00**	**3.00**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.20**	**3.00**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain fundamental legal principles governing business contracts and agreements.	PO1, PO3 & PO5	PSO 1,4 & 5	K1, K2, K3, K4, K5
CO2	Apply provisions of the Indian Contract Act to solve business-related cases.	PO1, PO2, PO3, PO4 & PO5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO3	Analyse legal aspects of sale of goods and consumer protection laws.	PO1, PO2, PO3 & PO5	PSO 1,3,4 & 5	K1, K2, K3, K4, K5
CO4	Evaluate legal provisions relating to partnership and LLP operations.	PO1, PO2, PO3, PO4 & PO5	PSO 1,3,4 & 5	K1, K2, K3, K4, K5
CO5	Interpret company law provisions and assess corporate legal compliance.	PO1, PO2, PO3, PO4 & PO5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5

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

LEGAL ASPECTS OF BUSINESS

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

1. Appraise diagrammatic and graphical representations of data and measures of central tendency.
2. Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.
3. Evaluate correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data.
4. Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.
5. Analyze network analysis techniques using PERT and CPM.

UNIT I **(18 Hours)**

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

UNIT II **(18 Hours)**

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

UNIT III **(18 Hours)**

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

UNIT IV **(18 Hours)**

Linear Programming Problem: Introduction, formulation, Graphical method.

UNIT V **(18 Hours)**

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS:

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

E - LEARNING RESOURCES:

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	2	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.	**3.00**	**3.00**	**2.80**	**3.00**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	3
CO 2	3	2	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.	**3.00**	**2.60**	**3.00**	**3.00**	**3.00**

PO, PSO – CO question paper mapping

CO No:	COURSE OUTCOME	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Appraise diagrammatic and graphical representations of data and measures of central tendency.	PO 1, PO 2, PO 3	PSO 1,3, 4 & 5	**K1, K2, K3, K4, K5**
CO 2	Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.	PO 1, PO 2, PO 3	PSO 1,3, 4 & 5	**K1, K2, K3, K4, K5**
CO 3	Evaluate correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data.	PO 1, PO 2, PO 3	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4, K5**
CO 4	Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.	PO 1, PO 2, PO 3	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4**
CO 5	Analyze network analysis techniques using PERT and CPM.	PO 1, PO 2, PO 3, PO4	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**

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

STATISTICS AND OPERATIONS RESEARCH – I

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

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

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

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

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

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

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

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

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

UNIT IV: Simple Interest and Compound Interest (6 Hours)

Simple Interest: Definition, effect of change of P, R and T on Simple Interest, amount.

Compound Interest: Introduction, conversion period, basic formula, to find the Principal/Rate/Time, Difference between Simple Interest and Compound Interest.

UNIT V: Data interpretation (6 Hours)

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

RECOMMENDED TEXT BOOK:

1. Quantitative Aptitude by R.S. Agarwal

REFERENCE BOOKS:

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

E - LEARNING RESOURCES:

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

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

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

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

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

PSO-CO-question paper mapping

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

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

SELF-STUDY COURSE
(COMPULSORY)

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

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:

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

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

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 thepoetic Malayalam works of Kerala's rich literary tradition.

- **Painting:** The intricate gold leaf work of Tanjore painting, the intricate patterns of Mysore painting, hand-painting or block-printing of Kalamkari.
- **Theatre:** The ancient art form of Koothu and the elaborate dance-dramas of Bhagavata Mela in Tamil Nadu, and the colourful folk theatre of Yakshagana in Karnataka.
- **UNESCO Indian Heritage Sites:** Great Living Chola Temples artistry, Hampi-Virupaksha Temple and the Vijaya Vittala Temple, Mahabalipuram- a treasure trove of Pallava art, Mysore Palace-Indo-Saracenic architecture, Periyar National Park- Western Ghats, Kanchipuram-City of Thousand Temples

Unit III: Tamil Nadu Folklores

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

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

Unit IV: Unveiling the Knowledge Systems

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

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

Unit V: Siddha Tradition and Other Knowledge Systems

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

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

Question paper pattern-MCQs

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:

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

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

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 on-going conflicts.

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

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

- **Far East:** Major economic powerhouses and Potential flashpoints.
  North Korea, South Korea

- **Rise of China:** Political-South China Sea, Territorial disputes and Competition for Resources. Economic- China's Belt and Road Initiative (BRI)

- **Major Economic Centers: Singapore-** Global financial hub, **Hong Kong-** Special Administrative Region of China, **United Arab Emirates (UAE)-** Diversified economy driven by oil and gas, tourism, and trade

Regional Organizations:

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

Unit 3: Recent Wars of the World

- **Syrian Civil War (2011-present):** Bashar al-Assad regime, Syrian opposition groups, ISIS.

conflict, humanitarian crisis, foreign intervention, refugee crisis.

- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition. Humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.

- **Ukraine Conflict (2014-present)**: Ukrainian government, Russian-backed separatists, Russia. of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions.

- **Ethiopia Civil War (2020-present):** Ethiopian government, Tigray People's Liberation Front (TPLF), Eritrean forces.

Key Concepts: Tigray conflict, humanitarian crisis, regional implications, efforts for ceasefire and peace talks.

- **Nagorno-Karabakh War (2020):** Armenia, Azerbaijan, Russia.

Key Concepts: Conflict over Nagorno-Karabakh region, ceasefire agreement, role of Turkey, peace negotiations.

- **Myanmar Civil War (2021-present):** Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance. Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.

Unit 4: Sustainable Development Goals

- **Definition of Sustainable Development:** Balancing economic, social, and environmental needs.

Key Concepts: United Nations Development Programme (UNDP), World Wild life Fund (WWF), Sustainable Development Solutions Network (SDSN).

- **UN Sustainable Development Goals (SDGs):** Overview, targets.

Nations, national governments, NGOs, private sector.

- **Challenges and Opportunities:** Achieving sustainability, global cooperation.

Key Concepts: United Nations, national governments, civil society organizations, multinational corporations.

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

Addressing Basic Needs:

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

Ensuring Essential Services:

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

Building Sustainable Communities:

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

Question paper pattern-MCQs

SEMESTER-IV

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT I (15 Hours)

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

UNIT II (17 Hours)

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

UNIT III (20 Hours)

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

UNIT IV (21 Hours)

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

UNIT V (17 Hours)

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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	2	3	3	3
Ave.	**3.00**	**2.80**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the impact of inflation on financial statements and apply techniques of Price Level Changes / Inflation Accounting.	PO1, PO2, PO3	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4**
CO2	Apply the provisions relating to alteration of share capital, including various types of capital alteration, and the accounting treatment of internal reconstruction and reduction of share capital in accordance with relevant legal and accounting requirements.	PO1, PO2, PO3	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4, K5**
CO3	Evaluate life insurance company revenue account and balance sheet, determine life assurance fund, and compute amount due to policy holders.	PO1, PO2, PO3	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.	PO1, PO2, PO3, PO4	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4, K5**
CO5	Apply the prescribed order of payments, and prepare the liquidator's final statement of receipts and payments, including calculation of liquidator's remuneration.	PO1, PO2, PO3, PO5	PSO 1,2,3, 4 & 5	**K1, K2, K3, K4, K5**

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

ADVANCED CORPORATE ACCOUNTING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To know the corporate financial structure.

COURSE OUTCOMES

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

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

UNIT I **(12 Hours)**

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

UNIT -II **(17 Hours)**

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

UNIT III **(17 Hours)**

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

UNIT IV **(15 Hours)**

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

UNIT V **(14 Hours)**

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

THEORY: 20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari.S.M.: Financial Management, Sultan Chand& Sons
3. Prasanna Chandhra : Financial management theory and practice, McGraw-Hill Education
4. Dr.Rustagi P R, Fundamentals of Financial management,Taxman's publication,14th edition
5. ParamasivanC & SubramanianT, Financial Management, New Age International Publishers

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any10 out of 12 questions	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	2	3	3	3
Ave.	**3.00**	**2.80**	**3.00**	**2.60**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**3.00**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain financial management concepts and evaluate profit vs. wealth maximization decisions.	PO1, PO2, PO3	PSO 1,3,4 & 5	K1, K2, K3, K4
CO2	Analyze cost of capital and assess the impact of leverage and capitalization.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO3	Evaluate different capital structure theories and their practical implications.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO4	Examine dividend policies and factors influencing dividend decisions.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO5	Apply working capital and its components, operating cycle and to determine working capital requirements.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5

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

FINANCIAL MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To understand about the GST procedure and implementation.

COURSE OUTCOMES

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

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

UNIT I **(10 Hours)**

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

UNIT II (**20 Hours)**

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

UNIT III **(20 Hours)**

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

UNIT IV **(10 Hours)**

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

UNIT V **(15 Hours)**

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

RECOMMENDED BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	**30**
B	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**

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	2
CO 2	3	3	3	3	2
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	2	3	3	3
Ave.	**3.00**	**2.80**	**3.00**	**2.60**	**2.60**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	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.	**3.00**	**3.00**	**3.00**	**2.80**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the canons of taxation and tax structure.	PO1, PO2, PO3	PSO 1,3,4 & 5	**K1, K2, K3, K4, K5**
CO2	Cite the powers and duties of customs authorities.	PO1, PO3, PO5	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO3	Make use of GST provisions and exemptions.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO4	Determine the scope of supply, place of supply, time of supply, and value of supply.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO5	Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**

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

GOODS AND SERVICES TAX AND CUSTOMS LAW

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To study the Indian banking, financial system and services.

COURSE OUTCOMES

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

1. Analyze the Indian Financial system through banking and financial services.
2. Explain the financial services available to develop our economy.
3. Describe the basic knowledge about E-Banking Services
4. Evaluate the knowledge about the functions of Merchant Banking and its services.
5. Recognize the financial services available in the financial markets.

UNIT I (15 Hours)

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

UNIT II (20 Hours)

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

UNIT III (12 Hours)

Role of FinTech in modern business, AI in banking, FinTech Innovations, Cyber Security & Banking Compliance -Cyber frauds - Phishing and OTP scams - Data privacy-RBI digital banking guidelines- KYC and AML basics. Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) – Customer Grievances, Customer Redressal - Ombudsman.

UNIT IV **(16 Hours)**

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
2. Chand & Sons, New Delhi.
3. Gordon E. Natarajan K. , (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
4. M.Y. Khan., "Financial Services", Tata MC Graw – Hill Publishing Company Limited, New Delhi, 2013.
5. Gorden and Natarajan., "Financial Markets and Institutions", Himalaya Publishing House, New Delhi, 2013.
6. Bhole., "Indian Financial System", Himalaya Publishing House, NewDelhi,2013.

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any10 out of 12 questions (each in 50 words)	1-12	3	**30**
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	**30**
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	**40**
TOTAL MARKS				**100**

Break up of questions for Theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Comprehend the Indian Financial system through banking and financial services.	PO1, PO2, PO3	PSO 1, 4 & 5	**K1, K2, K3, K4, K5**
CO2	Explain the students about the financial services available to develop our economy.	PO1, PO2, PO3, PO5	PSO 1, 3 & 5	**K1, K2, K3, K4, K5**
CO3	Acquire the basic knowledge about E-Banking Services	PO1, PO2, PO5	PSO 2, 4 & 5	**K1, K2, K3, K4, K5**
CO4	Describe the knowledge about the functions of Merchant Banking and its services. .	PO1, PO2, PO3	PSO 1, 4 & 5	**K1, K2, K3, K4, K5**
CO5	Identifying the financial services available in the financial markets.	PO1, PO2, PO3, PO5	PSO 1, 3,4 & 5	**K1, K2, K3, K4, K5**

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

BANKING AND FINANCIAL SERVICES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

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

1. Assess time series analysis using secular trend and least squares method, including seasonal variation.
2. Analyse sampling techniques, types of samples, and sampling procedures.
3. Outline index numbers such as weighted and unweighted price relative methods and the cost of living index.
4. Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method.
5. Solve linear programming problems related to assignment using minimization and maximization cases with the Hungarian method.

UNIT I **(18 Hours)**

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

UNIT II **(18 Hours)**

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

UNIT III **(18 Hours)**

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

UNIT IV **(18 Hours)**

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

UNIT V **(18 Hours)**

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS:

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

E - LEARNING RESOURCES:

1. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291612342405mukes hsrivastava_businessstastics3.pdf
2. https://www.qualtrics.com/au/experience-management/research/sampling-methods/
3. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv Saksena_INDEX_NUMBERS.pdf
4. https://www.acsce.edu.in/acsce/wp content/uploads/2020/03/1585041316993_Module-4.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**2.60**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	3	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	2
Ave.	**2.80**	**2.80**	**3.00**	**2.80**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Assess time series analysis using secular trend and least squares method, including seasonal variation.	PO1, PO2, PO3	PSO-1,3 & 5	K1, K2, K3, K4, K5
CO 2	Analyse sampling techniques, types of samples, and sampling procedures.	PO1, PO2, PO3	PSO-1,3 & 5	K1, K2, K3, K4, K5
CO 3	Outline index numbers such as weighted and unweighted price relative methods and the cost of living index.	PO1, PO2, PO3	PSO-1,3 & 5	K1, K2, K3, K4,
CO 4	Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method.	PO1, PO2, PO3, PO4	PSO-2,3,4 & 5	K1, K2, K3, K4, K5
CO 5	Solve linear programming problems related to assignment using minimization and maximization cases with the Hungarian method.	PO1, PO2, PO3, PO5	PSO-2,3,4 & 5	K1, K2, K3, K4, K5

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

STATISTICS AND OPERATIONS RESEARCH – II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. (General)	BATCH: 2026-2029
PART: IV	COURSE COMPONENT: IKS
COURSE NAME: INDIAN KNOWLEDGE SYSTEM (IKS) WITH AN ACCOUNTING PERSPECTIVE	COURSE CODE: 26UIKS407
SEMESTER: IV	MARKS:100
CREDITS: 1	TOTAL HOURS: 15
THEORY	

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

COURSE OUTCOMES:

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

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

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

1. Basics of Indian Knowledge System

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

2. Kautilya's Arthashastra

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

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

1. Early Accounting Concepts

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

2. Accounting Systems in Practice

- Temple accounting (donations, assets, expenses)

- Trade guilds (Shreni system, profit sharing)
- Revenue system in kingdoms
- Early fraud prevention methods

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

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

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

2. Ethics in Accounting

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

1. Prepare professional resumes, CVs, biodata and covering letters suitable for job applications.
2. Apprise the fundamental concepts, purpose and characteristics of job interviews.
3. Identify various types of interviews and their expectations in recruitment processes.
4. Apply interview techniques and strategies to effectively handle different stages of the interview process.
5. Demonstrate employability skills such as communication, personality development, time management, and presentation skills for career readiness.

UNIT I: Preparing Biodata / CV / Resume (6 Hours)

Essential characteristics of a job application – Difference between Biodata, CV, Resume – Covering letter – Tips to draft an application

UNIT II: Introduction to Interview Skills (6 Hours)

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

UNIT III: Types of Interview (6 Hours)

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

UNIT IV: Interviews – Techniques and Strategies (6 Hours)

Preparing for the interview process – Before the interview – During the interview – After the interview – Tips to ace an interview – Commonly asked interview questions – Do’s and Don’ts – Reasons for rejection.

UNIT V: Leveraging Employability Skills (6 Hours)

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1. https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%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-V

PROGRAMME: B.COM (GENERAL)	BATCH: 2026-2029
PART: III	COURSE COMPONENT- Core- XIII
COURSE NAME: APPLIED BUSINESS RESEARCH	COURSE CODE: 26UCOM313
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

1. Examine the Concepts of Research, Business Research and the Areas of business research.
2. Acquire the Business Research Gap, Selection of Problem and Formulation of hypothesis
3. Analyse the methods of Data Collection, Probability and Non-Probability Sampling Methods and determination of sample size.
4. Evaluate the different Sources of Data Collection and report writing skills.
5. Utilize data analysis techniques and tools.

UNIT–I: (18 Hours)

Research: Meaning-Definition –Objectives–Importance- Types of Research- Difference between Business Research and Social Science Research. Major areas of Business Research: Financial Analysis Research– Human Resource Development Research–Marketing and Consumer Behavior Research–Management Research-An overview of the research process–Ethics in Research.

UNIT–II: (18 Hours)

Business Research Problems–Meaning, Sources, Criteria – Review of Literature– Sources, Identification of Research Gap–Framing of Objectives–Formulation of Hypothesis–Testing of Hypothesis.

UNIT–III: (18 Hours)

Census Survey: Meaning and features. Sample survey: Meaning, Importance– Difference between census and sample survey. Sampling Process-Methods of Sampling: Probability Sampling and Non-Probability. Determination of Sampling method and Sample Size–Pilot Study–Testing of Reliability and Validity of Sampling– Sampling Error–Case study.

UNIT–IV: (18 Hours)

Primary Data: Meaning, Objectives and Importance–Advantages and Limitations of Primary Data - Techniques of Primary Data collection: Interview, Schedule, Questionnaire and Observation- Secondary Data: Meaning and sources–Differences between primary data and secondary data. Business Research Report–Style of Research Reports – Lay out of Business Research Report- Mechanics of report writing.

UNIT – V: (18 Hours)

Research Data Analysis – Practical Component: (Fully Practical / Application-Oriented Unit)

Hands-on training in data entry, data editing, data analysis, and presentation of data through diagrams and graphs. Application of statistical tools: Percentage Analysis, *t*-test, One-Way ANOVA, Correlation Coefficient, Linear Regression, Chi-Square Test, Rank Correlation, and Friedman Test using SPSS or MS Excel.

PRESCRIBED TEXT BOOKS

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

REFERENCE BOOKS:

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

E-LEARNING RESOURCES:

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for Theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**3.00**	**2.80**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the Concepts of Research, Business Research and the Areas of business research.	PO1, PO2, PO3	PSO 3 & 5	**K1, K2, K3, K4, K5**
CO2	Acquire the Business Research Gap, Selection of Problem and Formulation of hypothesis	PO1, PO2, PO3	PSO 3 & 5	**K1, K2, K3, K4, K5**
CO3	Analyse the methods of Data Collection, Probability and Non-Probability Sampling Methods and determination of sample size.	PO1, PO2, PO3, PO5	PSO 2,3 & 5	**K1, K2, K3, K4, K5**
CO4	Evaluate the different Sources of Data Collection and report writing skills.	PO1, PO3, PO4, PO5	PSO 2,3 & 4	**K1, K2, K3, K4, K5**
CO5	Utilize data analysis techniques and tools	PO1, PO2, PO3, PO5	PSO 2,3 & 4	**K1, K2, K3, K4, K5**

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

Applied Business Research

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

UNIT I **(20 Hours)**

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

UNIT II **(15 Hours)**

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

UNIT III **(18 Hours)**

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

UNIT IV **(18 Hours)**

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

UNIT V **(19 Hours)**

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

1.http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning
2.http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning- advantages-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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	2	2	3
CO 2	2	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.	**2.60**	**2.80**	**2.80**	**2.80**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	2	2	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.60**	**2.80**	**3.00**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply the basics of cost accounting, its concepts, classification, costing systems, and reconciliation of cost and financial accounts.	PO1, PO2, PO3	PSO 1, 4 & 5	K1, K2, K3, K4
CO2	Prepare cost sheets and compute total cost and selling price. Analyze work-in-progress and finished goods valuation, and apply concepts in tenders and quotations	PO1, PO2, PO3	PSO 1,2, 4 & 5	K1, K2, K3, K4, K5, K6
CO3	Evaluate techniques of material control, including stock levels, EOQ, ABC/VED analysis, and store records.	PO1, PO2, PO3	PSO 1,3, 4 & 5	K1, K2, K3, K4, K5, K6
CO4	Analyze and compute labour cost, wage systems, payroll procedures, idle time, overtime, and labour turnover for effective labour cost control.	PO1, PO2, PO3, PO4	PSO 1, 2 & 4	K1, K2, K3, K4, K5, K6
CO5	Apply methods of overhead classification, allocation, apportionment, and absorption, and compute machine hour rates for cost control and decision-making.	PO1, PO2, PO3, PO5	PSO 1, 3, 4 & 5	K1, K2, K3, K4, K5, K6

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

COST ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

1. Explain the basic concepts of direct tax and residential status of individual Assessee.
2. Evaluate the procedures of computing income under the head of salary.
3. Demonstrate the computation of income under the Head of House Property.
4. Apply the calculation of income under the head business and profession.
5. Analyse the basic concepts of income tax administration and authorities.

UNIT- I **(20 Hours)**

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

UNIT-II **(20 Hours)**

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

UNIT-III **(20 Hours)**

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

UNIT–IV **(20 Hours)**

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

UNIT- V **(10 Hours)**

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

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

1. Singhania, V.K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. 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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**40**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	2	3
CO 2	3	3	3	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.60**	**2.80**	**3.00**	**2.80**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
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	2
Ave.	**3.00**	**2.80**	**3.00**	**3.00**	**2.60**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the basic concepts of direct tax and residential status of individual Assessee.	PO1, PO5	PSO 1, & 5	**K1, K2, K3, K4, K5**
CO2	Evaluate the procedures of computing income under the head of salary.	PO1, PO2, PO3	PSO 1 & 4	**K1, K2, K3, K4, K5**
CO3	Demonstrate the computation of income under the Head of House Property.	PO1, PO2	PSO 1, 2& 4	**K1, K2, K3, K4, K5**
CO4	Apply the calculation of income under the head business and profession.	PO1, PO2, PO3	PSO 1,2,4 & 5	**K1, K2, K3, K4, K5**
CO5	Analyse the basic concepts of income tax administration and authorities.	PO2, PO3, PO5	PSO 3, 4 & 5	**K1, K2, K3, K4**

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

INCOME TAX LAW AND PRACTICE– I

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE XVI**
COURSE NAME: PRACTICAL AUDITING	**COURSE CODE: 26UCOM316**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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

COURSE OBJECTIVE:

To provide knowledge and analytical understanding of auditing principles, standards, procedures, and practices across different types of entities.

COURSE OUTCOMES

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

1. Explain basic auditing concepts and use audit planning tools like audit programme, audit notebook, and working papers.
2. Evaluate auditing standards issued by the Institute of Chartered Accountants of India and the International Auditing and Assurance Standards Board.
3. Examine vouching, internal audit, internal control, and internal check systems.
4. Apply methods of verification, valuation, and audit evidence in financial auditing.
5. Analyze company audit provisions under the Companies Act, 2013, special audits and e-audit.

UNIT - I **(15 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.

UNIT - II **(15 hours)**

Standards on Auditing and Guidance Notes: Overview – Standard Setting Process – Role of International Auditing and Assurance Standards Board – Standards on Auditing issued by ICAI- SA 200,230,240,250,299,500 and SA 530.

UNIT - III **(15 hours)**

Vouching: Meaning – Importance of vouching– Types - Vouching of Cash and Trading Transactions. Internal Audit: Meaning – Nature – Scope. Internal Control – Meaning – Elements of Internal Control. Internal check: Meaning – Objectives – Advantages and Disadvantages of Internal Check – Internal Check Regarding Cash, Wages, Purchase and Purchases Returns, Sales and Sales Returns.

UNIT - IV **(15 hours)**

Verification and Valuation of Assets and Liabilities: Meaning – Classification of Assets – Verification and Valuation of Different Types of Assets – Verification and Valuation of Liabilities. Audit evidence: Meaning –Tools and Techniques.

UNIT - V **(15 hours)**

Company Audit - Provisions Under the Companies Act, 2013 Relating to Qualification – Disqualification – Appointment – Remuneration – Removal – Rights – Duties – Liabilities – Auditor's report – Contents- e-Audit. Introduction to Cost and Secretarial Audit. Auditing of Special Entities – Educational Institutions – Hospitals. Concept of ERP audit in Accounting- Objectives-Common Challenges and Best Practices.

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.
5. ICAI Board of Studies -free resources

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	2	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	2	3
Ave.	**3.00**	**2.80**	**3.00**	**2.60**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	2
CO 2	3	3	3	3	2
CO 3	3	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.80**	**3.00**	**3.00**	**2.60**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain basic auditing concepts and use audit planning tools like audit programme, audit notebook, and working papers.	PO1, PO5	PSO 1,2 & 4	**K1, K2, K3, K4, K5**
CO2	Evaluate auditing standards issued by the Institute of Chartered Accountants of India and the International Auditing and Assurance Standards Board.	PO2, PO3	PSO 1, 3 & 4	**K1, K2, K3, K4, K5**
CO3	Examine vouching, internal audit, internal control, and internal check systems.	PO2, PO3	PSO 1, 3 & 5	**K1, K2, K3, K4**
CO4	Apply methods of verification, valuation, and audit evidence in financial auditing.	PO1, PO2	PSO 1,2 & 4	**K1, K2, K3**
CO5	Analyze company audit provisions under the Companies Act, 2013, special audits and e-audit.	PO2, PO3, PO5	PSO 1, 3 & 5	**K1, K2, K3, K4**

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

PRACTICAL AUDITING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation – 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Other	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Other	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Other	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: ELECTIVE – I IDE
COURSE NAME: HUMAN RESOURCE PRACTICES	COURSE CODE: 26UCOM3E1
SEMESTER: V	MARKS:100
CREDITS:5	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To impart knowledge about human values and professional ethics.

COURSE OUTCOME

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

1. Evaluate effective communicative skills in professional and workplace contexts.
2. Overcome the challenges involved in recruitment processes and their impact on hiring outcomes.
3. Apply principles of resume preparation and compose various types of professional letters.
4. Identify and assess common problems encountered during the selection process.
5. Demonstrate the preparedness required prior to attending an 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 selection Process - 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**

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	3
CO 5	2	3	3	3	3
Ave.	**2.60**	**3.00**	**3.00**	**2.80**	**3.00**

PSO – 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	2	3	3	3
CO 5	3	3	2	3	3
Ave.	**3.00**	**2.60**	**2.60**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Evaluate effective communicative skills in professional and workplace contexts.	PO3, PO4, PO5	PSO 2,4 & 5	K1, K2, K3, K4, K5
CO2	Overcome the challenges involved in recruitment processes and their impact on hiring outcomes.	PO2, PO3, PO5	PSO 3,4 & 5	K1, K2, K3, K4, K5
CO3	Apply principles of resume preparation and compose various types of professional letters.	PO1, PO4, PO5	PSO 2 & 4	K1, K2, K3, K4, K5, K6
CO4	Identify and assess common problems encountered during the selection process.	PO2, PO3	PSO 3, 4 & 5	K1, K2, K3, K4, K5
CO5	Demonstrate the preparedness required prior to attending an interview process.	PO4, PO5	PSO 2 & 4	K1, K2, K3, K4, K5

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

HUMAN RESOURCE PRACTICES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	BATCH: 2026-2029
PART: IV	COURSE COMPONENT: Life Skill -II
COURSE NAME: ENVIRONMENTAL STUDIES	COURSE CODE: 26UEVS401
SEMESTER: V	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

The study of ecology and living creatures.

COURSE OUTCOMES

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

1. Define the scope and importance of environmental studies and its relevance to sustainable development.
2. Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable.
3. Describe the concept of biodiversity and list major conservation strategies.
4. Identify the causes and types of environmental pollution and recall common prevention measures.
5. List basic disaster management plans for common environmental hazards and recall preparedness measures at community level.

UNIT I **(6 Hours)**

MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance – Need for public awareness.

UNIT II **(6 Hours)**

NATURAL RESOURCES

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

a) **Forest resources**: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) **Water resources**: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) **Mineral resources**: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) **Food resources**: World food problems, changes caused by agriculture and over grazing, effects of modern agriculture, fertilizer - pesticide problems, water logging, salinity, case studies.

e) **Energy resources**: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

f) **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.

UNIT III **(6 Hours)**

ECO SYSTEMS:

Concept of an eco-system.

• Structure and function of an eco-system.
• Producers, consumers and decomposers.
• Energy flow in the eco system.
• Ecological succession.
• Food chains, food webs and ecological pyramids.
• Introduction, types, characteristic features, structure and function of the following eco-system: -

a. Forest eco system
b. Grassland eco system
c. Desert eco system
d. Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV **(6 Hours)**

BIO DIVERSITY AND ITS CONSERVATION:

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

UNIT V **(6 Hours)**

ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of: -

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

PRESCRIBED BOOKS:

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

REFERENCE BOOKS:

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

PROGRAMME: B.COM (GENERAL)	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP	**COURSE CODE: 26UINT401**
SEMESTER: V	**MARKS:**
CREDITS: 2	**TOTAL HOURS: NIL**
PRACTICAL	

COURSE OBJECTIVE

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

COURSE OUTCOMES

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

1. Apply academic knowledge
2. Develop professional skills, domain skills, multi-disciplinary skills
3. Gain industry exposure
4. Practice ethical and sustainable approaches
5. Enhance career preparedness

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Summer Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 21 days after the completion of 4th Semester. Students will be informed to submit 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: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XVII**
COURSE NAME: ADVANCED COST ACCOUNTING	**COURSE CODE: 26UCOM317**
SEMESTER: VI	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY & PROBLEMS	

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT I **(17 Hours)**

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

UNIT II **(19 Hours)**

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

UNIT III **(17 Hours)**

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

UNIT IV **(17 Hours)**

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

UNIT V **(20 Hours)**

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

THEORY:20%PROBLEMS:80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Apply various costing methods such as unit, job, and batch costing, including preparation of cost sheets and determination of economic batch quantity.	PO1, PO2, PO3	PSO 1,2, 4 & 5	**K1, K2, K3, K4, K5**
CO2	Prepare contract accounts and analyze profit recognition, including treatment of plant and contractee accounts in financial statements.	PO1, PO2, PO3	PSO 1,3,4 & 5	**K1, K2, K3, K4, K5**
CO3	Develop process accounts and evaluate cost flows, including treatment of stock, abnormal loss, and gains in process costing.	PO1, PO2, PO3	PSO 1, 3 & 4	**K1, K2, K3, K4, K5**
CO4	Compute operating costs for service sectors such as transport, power, and cinema theatre using appropriate costing techniques.	PO1,PO2,PO3,PO5	PSO 1, 2, 4 & 5	**K1, K2, K3, K4, K5**
CO5	Analyze marginal costing techniques, decision-making situations, and standard costing with variance analysis.	PO1, PO2, PO3,PO5	PSO 1, 3,4 & 5	**K1, K2, K3, K4**

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

ADVANCED COST ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES

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

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

UNIT- I **(20 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –Integration of Agricultural Income. (Theory only) .Capital Gains – Capital Assets –Meaning and Kinds– Procedure for computing Capital Gains– Cost of Acquisition–Exemption of Capital Gains – Loss under head Capital Gains.

UNIT-II **(15 Hours)**

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

UNIT-III **(20 Hours)**

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

UNIT-IV **(20 Hours)**

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

UNIT- V **(15 Hours)**

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

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory and problem

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PSO-CO-Question Paper Mapping

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

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

INCOME TAX LAW AND PRACTICE - II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B. Com (General)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: Core XIX**
COURSE NAME: PROJECT	**COURSE CODE: 26UCOM319**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

GUIDELINES FOR INTERNAL ASSESSMENT–PROJECT WORK

COURSE OBJECTIVE:

To enable students to apply commerce knowledge and research skills in analyzing real-life business problems through project work and presentation.

COURSE OUTCOMES:

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

1. Apply domain-specific theories, principles, and methodologies to design and execute meaningful projects.
2. Identify complex problems and develop innovative, practical, and multidisciplinary solutions.
3. Demonstrate the ability to conduct research, analyse data, and interpret findings to support ‘informed decision-making.
4. Integrate ethical practices, sustainability, and social responsibility into project work, ‘ contributing positively to society.
5. Present and document project outcomes, while cultivating adaptability and continuous ‘ learning.

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 one month 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 an 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)

PROGRAMME: B. Com (General)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: Elective -II**
COURSE NAME: HUMAN RESOURCE MANAGEMENT	**COURSE CODE: 26UCOM3E2**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

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

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. Evaluate the role and importance of human resource management and its challenges.
2. Assess different methods of recruitment and their processes, including the use of AI in recruitment.
3. Evaluate various methods and techniques of training and the concept of career development.
4. Interpret the concept and techniques of performance appraisal.
5. Summarize grievance handling, settlement machinery, human resource management, and human resource information systems.

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.Avvai Kothai, Charulatha Publications.
2. Aswath Appa ,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. Human Resource Management –GarryDeseler-11th Edition–Pearson International
2. Human Resource Management- By Dr.Charmine E.J. Härtel,Dr.Yuka Fujimoto–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-ofwork-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**

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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.	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Evaluate the role and importance of human resource management and its challenges.	PO1, PO3, PO5	PSO 1,3 & 5	**K1, K2, K3, K4 & K5**
CO2	Assess different methods of recruitment and their processes, including the use of AI in recruitment.	PO1, PO2, PO3, PO5	PSO 1,2, 4 & 5	**K1, K2, K3, K4 & K5**
CO3	Evaluate various methods and techniques of training and the concept of career development.	PO1, PO3, PO4, PO5	PSO 1,2 & 4	**K1, K2, K3, K4**
CO4	Interpret the concept and techniques of performance appraisal.	PO1, PO2, PO3	PSO 1,3 & 4	**K1, K2, K3, K4**
CO5	Summarize grievance handling, settlement machinery, human resource management, and human resource information systems.	PO1, PO3, PO4, PO5	PSO 1,2,4 & 5	**K1, K2, K3, K4**

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

HUMAN RESOURCE MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (GENERAL)	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: ELECTIVE-III**
COURSE NAME: ENTREPRENEURIAL DEVELOPMENT	**COURSE CODE: 26UCOM3E3**
SEMESTER: VI	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:
To pursue entrepreneurship skills and mindset

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

1. Explain the meaning, types, qualities, functions, and classification of entrepreneurs and identify factors influencing entrepreneurship
2. Identify and describe the role of entrepreneurial development agencies, financial institutions, and government schemes supporting entrepreneurship in India.
3. Develop business ideas and prepare a project report by applying feasibility analysis, opportunity identification, and project appraisal techniques.
4. Analyze the EDPs, the role of government, and prepare a basic business plan for a new venture.
5. Examine the role of entrepreneurs in economic growth, strategies and real-world business practices

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UNIT-I **(18 Hours)**
Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs-Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT-II **(18 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 **(18 Hours)**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation. Business plan- meaning-Process-Preparation of a model project for a new venture (Team based).

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, Franchising / Dealership – Industrial Visit to Small Scale Industrial Units/Start-ups and Submission of a Report – Analysis of real-world companies. Women entrepreneurship-steps taken by government- Self Help Groups (SHGs).

Educational Tour: 2 to 5 days

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

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

Break up of questions for theory

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	2	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.	**2.80**	**2.80**	**3.00**	**2.80**	**3.00**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	2	2	3	2
CO 2	3	3	3	3	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	2	3	3	3
Ave.	**2.80**	**2.60**	**2.80**	**3.00**	**2.60**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the meaning, types, qualities, functions, and classification of entrepreneurs and identify factors influencing entrepreneurship	PO1, PO3, PO5	PSO 1 & 5	K1, K2, K3, K4, K5
CO2	Identify and describe the role of entrepreneurial development agencies, financial institutions, and government schemes supporting entrepreneurship in India.	PO1, PO2, PO3	PSO 1, 4 & 5	K1, K2, K3, K4, K5
CO3	Develop business ideas and prepare a project report by applying feasibility analysis, opportunity identification, and project appraisal techniques.	PO1, PO2, PO3, PO4	PSO 2, 3, 4 & 5	K1, K2, K3, K4, K5, K6
CO4	Analyze the EDPs, the role of government, and prepare a basic business plan for a new venture.	PO1, PO2, PO3, PO4, PO5	PSO 2, 3, 4 & 5	K1, K2, K3, K4, K5, K6
CO5	Examine the role of entrepreneurs in economic growth, strategies and real-world business practices.	PO1, PO3, PO5	PSO 1,3,4 & 5	K1, K2, K3, K4, K5

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

ENTREPRENEURIAL DEVELOPMENT

Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50