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. Honours

(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

The Programme of B.Com. (Honours) is an undergraduate specialized degree programme in the field of commerce and it is a business-oriented programme that develops the student's business skills and provides in-depth knowledge in the field of commerce. A career in commerce and business leads to a variety of job opportunities. This programme provides a scope to pursue their lavish career in professional courses and enhances practical learning among the students through internships and projects with wide range of subjects that are vital to modern work culture and provides a promising future with many aspects. Each subject has its own uniqueness. It has a lot of growth opportunities in core industrial areas, taxation, and business-oriented subjects etc. The programme was formulated to develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge in commercial sciences to help them understand the methods and process of commerce in every area of activity and expose them to the areas of application of knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable. The subjects are branch of knowledge and is devoted to various techniques used in day-to-day life, like preparation of accounting analysis, interpretation of profit and losses, acquiring entrepreneurial skills and developing marketing strategies. It is also a science of learning from day-to-day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. It enhances the students to perform well in competitive exams to get more and better opportunities in the market.

2. VISION

To attain a distinct advantage over other academic programs through our rigorous academic curriculum and training frameworks. Our goal is to immerse students in a robust academic setting, exposing them to challenging syllabi and training initiatives, thus shaping them into adept professionals poised to excel in competitive corporate landscapes.

3. MISSION

1. **Academic Excellence**

Our focus is on nurturing academic prowess by imparting comprehensive knowledge and skills in Commerce, Accounting, Finance, and related areas.

2. **Holistic Development**

We aim to foster balanced growth by blending theoretical learning with Practical applications, critical thinking, and problem-solving, ensuring students' intellectual, personal, and professional advancement.

3. **Research and Innovation**

We are dedicated to promoting research and innovation in commerce and allied domains, encouraging active participation in scholarly endeavors, publication, and knowledge advancement.

4. **Ethical Leadership**

Our commitment lies in instilling ethical values, integrity, and social responsibility, preparing students to be ethical leaders and responsible global citizens who positively influence society and business communities.

5. **Industry Interface and Employability**

Through robust industry collaborations, we offer internships, industrial visits, and interactions with professionals, enhancing students' employability and preparing them for successful careers in commerce, finance, and related fields.

4. PROGRAMME EDUCATIONAL OUTCOMES (PEOS)

PEO 1: 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.

PEO 2: Problem Solving Skills:

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

PEO 3: 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.

PEO 4: Communication and Leadership:

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

PEO 5: 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)

PO 1 : Knowledge Management:

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

PO 2 : Problem Solving:

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

PO 3 : Critical Thinking:

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

PO 4 : Individual and Team Work:

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

PO 5 : Communication and Lifelong Learning:

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

6. PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1 : **Specialized / Uniqueness of the Programme**

Develop in-depth knowledge in core commerce areas in Banking, Accounting, Finance, Taxation, HRM and Marketing by integrating theory with practice, and applying it effectively through teamwork, leadership, and collaborative decision-making for diverse professional roles.

PSO2 : **Experiential Learning through tools**

Promote experiential learning through internships, case studies, and projects with effective use of digital platforms across all subjects to enhance practical knowledge and analytical decision-making skills.

PSO3 : **Investigation / Problem Solving**

Equip students with research - oriented and analytical skills to collaboratively investigate business problems and develop strategic solutions, and work effectively in teams to support decision making with an emphasis on environmental sustainability and social responsibility.

PSO4 : **Employability and Ethics**

Develop a multi-disciplinary perspective across commerce domains and foster transferable skills such as Critical thinking, Problem Solving, Teamwork, enabling students to integrate theoretical knowledge with professional practice, enhance employability, uphold ethical & professional values.

PSO5 : **Interdisciplinary and Multidisciplinary**

Enable students to explore and integrate knowledge from multiple disciplines such as Management, Economics, Law, and Mathematics collaborate effectively in multidisciplinary teams, demonstrating leadership, coordination and critical evaluation to address evolving industry requirements.

7. PEO – PO MAPPING

	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
PO 1	3	2	1	1	2
PO 2	2	3	1	1	2
PO3	2	3	3	2	2
PO 4	1	2	2	3	2
PO 5	2	2	2	3	3

8. PEO– PSO MAPPING

	PEO 1	PEO2	PEO3	PEO4	PEO5
PSO 1	3	2	2	3	2
PSO 2	3	3	2	2	3
PSO3	2	3	3	2	2
PSO 4	3	3	3	2	2
PSO 5	2	2	2	3	3

9. CHOICE BASED CREDIT SYSTEM (CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill- based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses. The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA)which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

Eligibility for Admission

Candidates admitted to the first year of the UG 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. Candidates admitted to the first year of the B.Com. (Honours) programme should have passed the higher secondary examinations conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras with 75 % cut-off in Commerce/Business studies, Accountancy, Economics and Business Mathematics/Mathematics

Duration of the Course

The UG 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) 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.

Value Education (I Semester)

Indian Knowledge Systems (IKS) (IV Semester) Environmental Studies (V Semester)

Internship (I, II, III, IV, V)

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. (Honours) programme consists of 31 core courses with 4 credits each, 2 Non-Major Elective courses with two credits each, 2 Life Skill courses (Value Education and EVS) with two credits each and a domain specific IKS course with one credit. Internship is a compulsory component with 2/4 credits for 5 semesters and Project is a compulsory core course with 8 credits. 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	31	124
	Project	1	8
Part IV	NME	2	4
	EVS	1	2
	Value Education	1	2
	IKS	1	1
	Internship	5	14
Part V	Extension activities	1	1
Total		46	167

Credit Distribution for Each Semester:

Semester - I Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part I	Language	Language – I (Tamil I/Hindi I/Sanskrit I/French I)	3	4	50	50	100
Part II	English	English- I	3	4	50	50	100
Part III	Core – I	Principles of Financial Accounting	4	6	50	50	100
	Core – II	Marketing Practices	4	4	50	50	100
	Core – III	Management Principles	4	4	50	50	100
	Core – IV	Business Economics	4	4	50	50	100
Part IV	Non-Major Elective- I	Basic Tamil I / Advanced Tamil I/ Business Venture	2	2	50	50	100
	Life Skills 1	Value Education	2	2	50	50	100
		Internship -I (Two weeks)	2	-	50	50	100
Total			**28**	**30**			

Semester - II Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part I	Language	Language – II (Tamil II/Hindi II/Sanskrit II/French II)	3	4	50	50	100
Part II	English	English- II	3	4	50	50	100
Part III	Core – V	Applied Financial Accounting	4	6	50	50	100
	Core – VI	Banking Theory and Practice	4	5	50	50	100
	Core – VII	Services Marketing and Customer Relationship Management	4	4	50	50	100
	Core – VIII	Business Policy and Environment	4	5	50	50	100

Part IV	NME II	Basic Tamil II /Advanced Tamil II/Consumer Behaviour	2	2	50	50	100
		Internship -II (Four weeks)	4	-	50	50	100
Total			**28**	**30**			

Semester - III		**Subject**	**Credit**	**Hours per week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part III	Core – IX	Special Accounts- I	4	6	50	50	100
	Core – X	Business Law	4	5	50	50	100
	Core – XI	Business Mathematics	4	5	50	50	100
	Core – XII	Financial Services	4	5	50	50	100
	Core – XIII	Logistics and Supply Chain Management	4	5	50	50	100
	Core – XIV	International Trade and e -commerce	4	4	50	50	100
Part IV		Internship – III (Two weeks)	2	-	50	50	100
Total			**26**	**30**			

Semester - IV		**Subject**	**Credit**	**Hours per week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part III	Core – XV	Business Statistics and Operations	4	5	50	50	100
	Core - XVI	Insurance and Risk Management	3	4	50	50	100
	Core – XVII	Special Accounts - II	4	6	50	50	100
	Core –XVIII	Company Law	4	5	50	50	100
	Core – XIX	Applied Financial Management	4	5	50	50	100
	Core – XX	Entrepreneurial Development and Management	4	4	50	50	100

Part IV		Indian Knowledge System (IKS) with 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	50	50	100
		Internship – IV (Four weeks)	4	-	50	50	100
Total			**28**	**30**			

Semester - V / Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part III	Core – XXI	Costing Techniques and Practices	4	6	50	50	100
	Core – XXII	Corporate Ethics and Governance	4	4	50	50	100
	Core – XXIII	Income Tax Theory, Law and Practice – I	4	6	50	50	100
	Core –XXIV	Accounting Standards	4	4	50	50	100
	Core – XXV	Principles and Practice of Auditing	4	4	50	50	100
	Core – XXVI	Research Techniques and Methods	4	4	50	50	100
Part IV	Life Skills II	Environmental Studies	2	2	50	50	100
		Internship – V (Two weeks)	2	-	50	50	100
Total			**28**	**30**			

Semester - VI / Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part III	Core - XXVII	Accounting for Decision making	4	6	50	50	100
	Core - XXVIII	Human Resource Management and Organizational Development	4	5	50	50	100
	Core – XXIX	Investment Analysis and Portfolio Management	4	4	50	50	100
	Core – XXX	Income Tax Theory, Law and Practice – II	4	6	50	50	100
	Core - XXXI	Business Taxation	4	4	50	50	100
	Core – XXXII	Project &Viva voce	8	5	50	50	100
Part V	Extension Activity	Participation in NSS/NCC etc.	1	-	-	-	-
Total			**29**	**30**			
Total Credits			**167**				

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 & Practical) are as follows:

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment			5
Workbook/recordbook/ 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:

Percentage of General Attendance	**Marks Awarded**
90-100	5
75-89	4
65-74	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 of acts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine at altogether • Suggested Keywords: **Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate**
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. • Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize**
Analyse (K4)	• Analysing the question is one that asks the students to break down something into its component parts. • Analysing requires students to identify reasons,causes or motives and reach conclusions or generalizations. • Suggested Keywords: **Analyse, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference,** **Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme**

Evaluate (K5)	• Evaluation requires an individual to make a judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers. • Suggested Keywords: **Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value**
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills • Suggested Keywords: **Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory**

SEMESTER - I

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE I
COURSE NAME: PRINCIPLES OF FINANCIAL ACCOUNTING	COURSE CODE: 26UHON301
SEMESTER: I	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Introduction to basic concepts of fundamental accounting methods.

COURSE OUTCOMES:

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

1. Prepare the final accounts of a sole trading concern.
2. Calculate the simple accounts and balance sheet of a non-trading organization.
3. Prepare the average due date, classify & rectify errors and bank reconciliation statements using appropriate methods.
4. Calculate depreciation on various types of assets under different methods.
5. Make entries in books of accounts under the single-entry system of book-keeping.

UNIT – I **(15 HOURS)**

Meaning and scope of Accounting – Basic Accounting concepts - Principles and Conventions - Preparations of Final Accounts of a Sole Trading Concern with Adjustments.

UNIT – II **(17 HOURS)**

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

UNIT – III **(20 HOURS)**

Account Current – Average Due Date – Sale or Return Account - Classification of errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement – Introduction - Procedure for reconciling the cash book balance with the pass book balance - Methods of Bank Reconciliation Statement.

UNIT – IV **(20 HOURS)**

Depreciation - Meaning, Causes, Types- Straight-Line Method, written down Value method, Sinking fund method (Theory & Sums) - Fire Insurance Claims (Loss of stock).

UNIT – V **(18 HOURS)**

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

THEORY - 20 % PROBLEMS - 80 %

RECOMMENDED TEXT BOOKS:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai.
3. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
4. Jain S. P., and K.L Narang, Financial Accounting, Kalyani Publishers, New Delhi
5. P.C. Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi

REFERENCE BOOKS:

1. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
2. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall.
3. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd.
4. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.
5. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company.

E-LEARNING RESOURCES

1. https://studyhubzone.com/financial-accounting-notes/#google_vignette
2. https://www.toppr.com/guides/accounting-and-auditing/accounting-for-npo/
3. https://www.youtube.com/watch?v=85kO-fgwtcA&list=PLLR9aQC1f2xBs_ubMcmisp3Q1ZE2C-lQl
4. https://www.youtube.com/watch?v=pacSuiRu_hM&list=PLVjZhvcpvcGoGj5rw97wbw3gBfMWsvsX_1
5. https://i.ytimg.com/vi/ckXWTbYSF2s/hqdefault.jpg?sqp=oaymwEXCNACELwBSFryq4qpAw kIARU AAIhCGAE=&rs=AOn4CLDc6c01NV2-tjp- zPQJJ40fdc7vEQ

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	-	-	-	1 (Q.no 20)
II	-	2	1	-	-	1
III	-	2	-	2	-	1
IV	1	2	-	2	-	-
V	2	-	1	1	-	-
TOTAL	**4**	**8**	**2**	**5**	**-**	**3**
SECTION A - 12		**SECTION B – 7**		**SECTION C - 3**	

PO – CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	3
CO 3	3	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**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	Prepare the final accounts of a sole trading concern.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Calculate the simple accounts and balance sheet of a non-trading organization.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Prepare the average due date, classify & rectify errors and bank reconciliation statement using appropriate methods.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Calculate depreciation on various types of assets under different methods.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Make entries in books of accounts under the single-entry system of book-keeping.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4

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

PRINCIPLES OF FINANCIAL ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B. COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE II**
COURSE NAME: MARKETING PRACTICES	**COURSE CODE: 26UHON302**
SEMESTER: I	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE

Introduction to basic marketing practices used in India and globally.

COURSE OUTCOMES

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

1. Describe the concepts, principles, tools and techniques of marketing in relevant business contexts.
2. Evaluate the marketing environment and segmentation bases to determine appropriate target markets.
3. Apprise product and pricing strategies, including product development, life cycle, branding, and pricing decisions, for effective marketing outcomes.
4. Analyse distribution channels and promotional strategies to enhance product reach and market communication effectiveness.
5. Explain the concept of E-Marketing and its scope in modern business practices.

UNIT – I **(10 HOURS)**

Marketing – an Introduction

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations –Role and Importance of Marketing – Classification of Markets

UNIT – II **(10 HOURS)**

Market Environment and Segmentation

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) - Marketing segmentation – Introduction – levels – Bases - benefits – requirements.

UNIT – III **(10 HOURS)**

Marketing Mix I

Marketing mix – meaning – Product- Definition- Concept of product Attributes - levels - Objectives – Policies – Product mix - new product development – Product Life Cycle – Product Failures – Branding – Packaging Strategies – Labelling – Price – Meaning and definition – significance – objectives – factors influencing Pricing – Kinds of Pricing decisions – Pricing problem – Pricing Discrimination.

UNIT – IV **(15 HOURS)**

Marketing Mix II

Place – Channel of Distribution – meaning – importance – levels and gaps in COD – Functions of middlemen – kinds of channel members, distinguish between channels of distribution and physical distribution – Promotion – meaning – objectives – strategies – elements of promotional mix – meaning objectives - advantages and disadvantages of advertising, sales promotion, publicity and public relations.

UNIT – V **(15 HOURS)**

Recent trends in Marketing

E-Marketing – Meaning and Features – Digital Marketing – Concept and scope - Online Marketing Advantages and Threats - Influencer Marketing - Types – Platforms - Strategy – AI in Marketing – Applications, Benefits – Challenges – Green Marketing: Concept, Features and Benefits.

Note: Case Study in all units

RECOMMENDED TEXT BOOKS:

1. Saxena Rajan, Marketing Management, Sultan Chands & Sons, New Delhi.
2. Kotler, Philip and Gary Armstrong, Principles of Marketing, 13th edition, Pearson Education, New Delhi.
3. Michael, J. Etzel., Bruce J Walker and William J Stanton, Marketing ,13th edition, McGraw Hill, New York.

REFERENCE BOOKS:

1. Still and Cundiff, Marketing Management, Prentice Hall Inc. Ltd.,
2. Gupta C. B. and Dr. N. Rajan Nair, Marketing Management, Sultan Chand Ltd., New Delhi
3. Kumar A., Meenakshi, Marketing Management, Vikas Publishing House, New Delhi.
4. Sherlekar S. A, Marketing Management, Himalaya Publishing House, Mumbai.

E-LEARNING RESOURCES:

1. https://www.toppr.com/guides/business-economics/meaning-and-types-of- markets/market-meaning-and-classification/
2. https://byjus.com/commerce/functions-of-marketing/
3. https://www.indeed.com/career-advice/career-development/types-of-marketing- environments
4. https://www.investopedia.com/terms/m/marketsegmentation.asp
5. https://www.questionpro.com/blog/consumer-behavior-definition/#:~:text=consumer%20behavior%20research%3F-,What%20is%20consumer%20behavior%3F,consumers%20engage%20with%20the%2 0market.
6. https://www.tutorialspoint.com/marketing_management/marketing_management_pricing_decision.html

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory + 1optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Describe the concepts, principles, tools and techniques of marketing in relevant business contexts.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Evaluate the marketing environment and segmentation bases to determine appropriate target markets.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Apprise product and pricing strategies, including product development, life cycle, branding, and pricing decisions, for effective marketing outcomes.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Analyse distribution channels and promotional strategies to enhance product reach and market communication effectiveness.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Explain the concept of E-Marketing and its scope in modern business practices.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

MARKETING PRACTICES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE III
COURSE NAME: MANAGEMENT PRINCIPLES	COURSE CODE: 26UHON303
SEMESTER: I	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Introduction to core principles of management in practice and relevant theories.

COURSE OUTCOMES:

On completion of the course, students will be able to

1. Explain management concepts, evolution of management thoughts, and contributions of key theorists to understand managerial functions and practices.
2. Apply planning concepts, decision-making techniques, and forecasting tools for effective organizational plans.
3. Analyse organizational structure, authority relationships, and delegation to design effective organizational systems.
4. Apply staffing, motivation, leadership, and communication principles to enhance employee performance and organizational effectiveness.
5. Evaluate coordination and control mechanisms to ensure effective organizational performance and goal achievement.

UNIT – I **(12 HOURS)**

Introduction to Management

Meaning and Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo, Hawthorne.

UNIT-II **(12 HOURS)**

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT-III **(12 HOURS)**

Organizing

Meaning - Definition - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart –Authority and Responsibility – Centralization and Decentralization and delegation.

UNIT- IV **(12 HOURS)**

Staffing and Directing

Introduction - Concept of Staffing- Staffing Process. - Motivation –Meaning – Maslow's Hierarchy theory and Herzberg's two-factor theory – Leadership – Types of Leadership - Communication – process – channels, networks, Types - Barriers to Communications – Measures to Overcome the Barriers.

UNIT-V **(12 HOURS)**

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination - Control – meaning – steps - Characteristics – Merits and Demerits - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Principles Of Management by Jayashankar, Margham Publications.
2. Terry R. George, Principles of Management, Pearson’s Education Pvt. Ltd.
3. Dr. Neeru Vasishth, Principles of Management, Vikas Publishing House.

REFERENCE BOOKS:

1. Koontz Harold, Heinz Weihrich, Essentials of Management, Prentice Hall of India.
2. Prasad, Manmohan, Management Concept & Practice, Himalaya Publishing House, Mumbai.
3. Gupta C.B., Business Management, Sultan Chand & Sons.
4. Koontz Harold and Heinz Weihrich, Mc Graw Hill Book Company.
5. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons.

E-LEARNING RESOURCES

1. https://www.managementstudyguide.com/management_functions.html.com
2. https://www.tutorialspoint.com/management_principles/management_principles_organizational_structure.html.com
3. https://www.futurelearn.com/courses/introduction-to-business-management

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	1
III	3	2	1
IV	3	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory + 1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2
CO 2	3	3	2	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**	**2.80**	**2.80**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POS ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain management concepts, evolution of management thoughts, and contributions of key theorists to understand managerial functions and practices.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Apply planning concepts, decision-making techniques, and forecasting tools for effective organizational plans.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Analyse organizational structure, authority relationships, and delegation to design effective organizational systems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Apply staffing, motivation, leadership, and communication principles to enhance employee performance and organizational effectiveness.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Evaluate coordination and control mechanisms to ensure effective organizational performance and goal achievement.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

MANAGEMENT PRINCIPLES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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 (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE IV**
COURSE NAME: BUSINESS ECONOMICS	**COURSE CODE: 26UHON304**
SEMESTER: I	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE:

Overview of essential economics and business economics concepts.

COURSE OUTCOMES:

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

1. Explain fundamental economic concepts such as scarcity, opportunity cost, production possibility frontier, and economic efficiency to understand business decision-making.
2. Analyse demand and supply functions, elasticity, and forecasting methods to interpret market behavior and predict demand trends.
3. Apply utility concepts, indifference curve analysis, and consumer equilibrium theories to explain consumer behavior and demand patterns.
4. Evaluate production functions, laws of production, and economies of scale to assess optimal production decisions and efficiency.
5. Examine pricing theories under different market structures to determine optimal pricing and output decisions in business environments.

UNIT I (10 HOURS)

Introduction to Economics

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

UNIT – II (10 HOURS)

Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

UNIT – III **(10 HOURS)**

Marginal Utility

Marginal Utility - Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT – IV **(15 HOURS)**

Theory of Production

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium – Break even Analysis

UNIT – V **(15 HOURS)**

Pricing Strategy

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve.

Note: Case Study in all units

RECOMMENDED TEXT BOOKS:

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. Ruddar Datt & K.P.M. Sundaram, Indian Economy; S. Chand & Company Ltd., Ram Nagar, New Delhi.

REFERENCE BOOKS:

1. Samuelson & Economics; McGraw Hills. William D. Nordhans
2. P. N. Chopra Advanced Economics Theory; Kalyani Publishers, New Delhi
3. A. N. Agarwal Indian Economy, Vikas Publishing house.
4. I. C. Dhingra & Economic Development & Planning in India V. K. Garg
5. Economic Survey Government of India Publication. (Latest)

E-LEARNING RESOURCES:

1. https://www.wallstreetmojo.com/profit-maximization/
2. http://www.wallstreetmojo.com/perfect-competition
3. https://economictimes.indiatimes.com/definition/product
4. https://www.investopedia.com/terms/l/lawofdemand.asp
5. https://economictimes.indiatimes.com/definition/law-of-demand

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	2	1	1
III	2	2	1
IV	3	1	-
V	2	2	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	2	3	3	3	2
CO 2	3	3	3	3	3
CO 3	3	2	2	3	2

CO 4	3	3	3	2	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**2.80**	**2.80**	**2.60**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	3
CO 3	2	3	3	2	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**2.80**	**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 fundamental economic concepts such as scarcity, opportunity cost, production possibility frontier, and economic efficiency to understand business decision-making.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse demand and supply functions, elasticity, and forecasting methods to interpret market behavior and predict demand trends.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Apply utility concepts, indifference curve analysis, and consumer equilibrium theories to explain consumer behavior and demand patterns.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate production functions, laws of production, and economies of scale to assess optimal production decisions and efficiency.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Examine pricing theories under different market structures to determine optimal pricing and output decisions in business environments.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

BUSINESS ECONOMICS

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	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 (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: NON-MAJOR ELECTIVE - I**
COURSE NAME: BUSINESS VENTURE	**COURSE CODE: 26UNME4A043**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE:

An overview for imbibing the entrepreneurial skills and describing the benefits of a business plan.

COURSE OUTCOMES:

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

1. Select entrepreneurial skills required to set up a new enterprise.
2. Classify different business ideas for startup development and interpretation.
3. List the process of generating and interpreting business ideas for startups.
4. Choose appropriate components to formulate business plans and prepare project reports.
5. Recall the reasons for startup failure and corrective measures.

UNIT-I **(6 HOURS)**

Business venture - Entrepreneur – Entrepreneurship- types – qualities.

UNIT-II **(6 HOURS)**

Business ideas - idea generation for new ventures, approaches, evaluation and selection.

UNIT-III **(6 HOURS)**

Venture capital - Budgeting - steps for budgeting new venture – Institutional finance methods of raising funds.

UNIT-IV **(6 HOURS)**

Scaling the business & steps to present a business plan – feasibility analysis– Project report – choice of organization.

UNIT-V **(6 HOURS)**

Possible reasons for failure of start-ups – measures to avoid failure

RECOMMENDED TEXT BOOKS:

1. P. Saravanavel, Entrepreneurial Development, SPK Publishing House, Chennai -1997.
2. Shishir Gupta, startup easy; The essentials: a step-by-step guide for Entrepreneurs,2017.

REFERENCE BOOKS:

1. Prasanna Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw-Hill, 1996.
2. Arya Kumar, Entrepreneurship, Pearson, 2012.
3. Robert D. Hisrich, International Entrepreneurship starting, developing and managing a global venture, sage publishing.

E-LEARNING RESOURCES:

1. https://www.upcounsel.com/business-venture-definition
2. https://www.smartcapitalmind.com/what-is-a-business-venture.htm
3. https://bizfluent.com/13715021/what-is-a-business-venture

Question paper pattern: MCQs

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

COURSE OBJECTIVE

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

COURSE OUTCOMES:

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

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

UNIT I: EDUCATION AND VALUES

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

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

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

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:

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: MCQ

PROGRAMME: B.COM (HONOURS)	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP - I	**COURSE CODE: 26UINT401**
SEMESTER: I	**MARKS: 100**
CREDITS: 2	**TOTAL HOURS: NIL**
PRACTICAL	

COURSE OBJECTIVE

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

COURSE OUTCOME

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

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

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 2 weeks after the completion of I semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them. Students need to obtain a 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 will submit an internship report.

The Internship marks shall consist of the following:

Viva Voce	50 Marks
Internship Report Evaluation	50 Marks
Total	100 Marks

The Internship evaluation and Viva-voce examination shall be done internally by the Guide.

SEMESTER - II

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE V
COURSE NAME: APPLIED FINANCIAL ACCOUNTING	COURSE CODE: 26UHON305
SEMESTER: II	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Introduction to advanced concepts of fundamental and computerized accounting methods.

COURSE OUTCOMES:

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

1. Apply accounting methods for dependent and independent branch accounts to prepare and interpret branch financial statements.
2. Determine allocation of expenses and inter-departmental transfers to prepare departmental accounts.
3. Calculate adjustments in partnership accounts on admission of a partner, including goodwill and profit-sharing ratio changes.
4. Apply partnership accounting principles relating to retirement or death of a partner, including goodwill and settlement of claims.
5. Examine the various methods of dissolution of a partnership firm.

UNIT – I

Branch Accounts **(18 HOURS)**

Dependent Branches: Accounting aspects – debtors system -Stock and debtors system - Distinction between wholesale profit and retail profit – Independent branch accounts including foreign branches

UNIT – II **(18 HOURS)**

Departmental Accounts

Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price - Treatment of expenses which cannot be allocated

UNIT – III **(18 HOURS)**

Admission of a Partner

Partnership Accounts - Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill - Adjustment in the profit-sharing ratio – Adjustment for Goodwill.

UNIT – IV **(18 HOURS)**

Retirement and Death of the partner

Retirement of a Partner – Profit sharing ratio - Treatment of goodwill on retirement - Death of a Partner – Mode of payment, Joint Life Policies.

UNIT – V **(18 HOURS)**

Partnership Accounts – II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

THEORY - 20 % PROBLEMS - 80 %

RECOMMENDED TEXT BOOKS:

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company.
3. T.S. Reddy & A. Murthy, Financial Accounting Margham Publications, Chennai.
4. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan New Delhi. Chands & Sons,New Delhi.
5. Jain S. P., and K.L Narang, Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. P.C. Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi.
2. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
3. R.L Gupta & Radhaswamy, Advanced Accounting, (Volume I), Sultan Chands
4. Publication, New Delhi.
5. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
6. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India, Limited, New Delhi.

E-LEARNING RESOURCES:

1. https://www.investopedia.com/terms/f/financialaccounting.asp

2. https://www.coursera.org/learn/wharton-accounting

3. https://www.studocu.com/in/document/kannur-university/financial-accounting/12-accountancy-notes-ch05-retirement-and-death-of-a-partner-01/43767725

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	-	-	-	1 (Q.no 20)
II	-	2	1	-	-	1
III	-	2	-	2	-	1
IV	1	2	-	2	-	-
V	1	1	2	-	-	-
TOTAL	**3**	**9**	**3**	**4**	**-**	**3**
SECTION A - 12			**SECTION B – 7**		**SECTION C - 3**	

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply accounting methods for dependent and independent branch accounts to prepare and interpret branch financial statements.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Determine allocation of expenses and inter-departmental transfers to prepare departmental accounts.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Calculate adjustments in partnership accounts on admission of a partner, including goodwill and profit-sharing ratio changes.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Apply partnership accounting principles relating to retirement or death of a partner, including goodwill and settlement of claims.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Examine the various methods of dissolution of a partnership firm.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2

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

APPLIED FINANCIAL ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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) / 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) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE VI**
COURSE NAME: BANKING THEORY AND PRACTICE	**COURSE CODE: 26UHON306**
SEMESTER: II	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

Introduction to the field of banking, governing theories and modern-day practices.

COURSE OUTCOMES:

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

1. Analyse the structure, functions, and role of commercial banks and the Reserve Bank of India in economic development.
2. Evaluate various e-banking services, technologies, and risk management practices in modern banking systems.
3. Apply principles of bank account operations, customer types, and lending processes in banking transactions.
4. Examine rules and procedures related to negotiable instruments, crossing, endorsement, and cheque transactions.
5. Evaluate banking operations, customer grievance mechanisms, and regulatory provisions under the Banking Regulation Act.

UNIT-I (15 HOURS)

Commercial banking – definition, classification, functions and working –Structure of Indian banking system – universal banking –functions – role of commercial banks in economic development – central banking - definition – need –principles – central banking Vs. commercial banking – functions and role RBI –objective – legal framework – functions.

UNIT-II (15 HOURS)

E-banking – meaning – services – risk management for e-banking – Internet banking – Traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook– Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET).

UNIT-III (15 HOURS)

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis cause– bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments.

UNIT-IV **(15 HOURS)**

Crossing – definition, need, types, consequences – opening of crossing – liability of the paying banker– marking of cheques - Endorsement – meaning, types – negotiation back –

effect – duration and rules –paying banker – dishonouring of a cheque – payment in a crossed cheque – material alternation – statutory protection.

UNIT-V **(15 HOURS)**

Collecting banker – meaning – collecting banker's rule – statutory protection – collecting banker's duty – collection of bills of exchange – agent for collection – paying banker vs. collecting banker – customer grievances – grievance redressal – banking ombudsman – Banking Regulations Act- major provisions.

Note: Case Study in all units

RECOMMENDED TEXT BOOKS:

1. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi.
2. S.V. Vasudevan, Theory of Banking - S. Chand & Company Ltd., - New Delhi.

REFERENCE BOOKS:

1. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Son- New Delhi.

E-LEARNING RESOURCES:

1. https://www.gasckpm.org/econtent/COMMERCE/B.com/II%20Year/II%20 B.COM%20BANKING%20THEORY%20LAW%20PRACTICE.pdf
2. https://i.ytimg.com/vi/n5xToAAYwZE/hqdefault.jpg?sqp=-oaymwEXCNACELwBSFryq4qpAwkIARUAAIhCGAE=&rs=AOn4CLA8k8ix362n_aBuwvXZYuXa8bMaqg

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	2	1	1
III	2	2	-
IV	3	1	1
V	2	2	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	2	3	3	2
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	**2.80**	**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	Analyse the structure, functions, and role of commercial banks and the Reserve Bank of India in economic development.	PO 1,2,3,5	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO2	Evaluate various e-banking services, technologies, and risk management practices in modern banking systems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

CO3	Apply principles of bank account operations, customer types, and lending processes in banking transactions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Examine rules and procedures related to negotiable instruments, crossing, endorsement, and cheque transactions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Evaluate banking operations, customer grievance mechanisms, and regulatory provisions under the Banking Regulation Act.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3

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

BANKING THEORY AND PRACTICE

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE VII
COURSE NAME: SERVICES MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT	COURSE CODE: 26UHON307
SEMESTER: II	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Introduction to concepts, evolution and importance of service distribution and managing customer relationships.

COURSE OUTCOMES:

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

1. Explain the concepts, characteristics, and classification of services and apply service blueprinting techniques in service design.
2. Analyse the 9Ps of services marketing and evaluate pricing, product, and new service development strategies.
3. Evaluate promotion mix and distribution methods in services marketing, including the role of digital channels.
4. Apply CRM concepts and strategies to develop customer acquisition, retention, and loyalty programs.
5. Analyse customer relationship management concepts and marketing methods, including CRM success factors and relationship marketing strategies such as cross-selling, upselling, and sales force automation.

UNIT – I (12 HOURS)

Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services - Classification of Services - Designing the Service Blueprint, Using Technology - Building Service Aspirations.

UNIT – II (10 HOURS)

Marketing mix in services marketing - The 9 Ps – Product – Price – Place – Promotion – People - Physical Evidence - Process- New services – Product Decisions - Pricing Strategies and Tactics.

UNIT – III (13 HOURS)

Promotion Mix - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing -– Internet as a service channel.

UNIT- IV **(13 HOURS)**

Customer Relationship Management – Introduction, Meaning and definition- Objectives - benefits, Limitations- Leaky Bucket Theory - Acquiring customers - Customer loyalty and optimizing customer relationships.

UNIT V **(12 HOURS)**

Concepts of CRM - success factors - three levels of Service – cross selling – upselling – Relationship Marketing – Transactional Marketing - sales force automation.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Valarie. A. Zeithaml, Service Marketing Tata McGraw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000.
3. Kruise, Service Marketing John Wiley and Sons ltd 2000.
4. Christian Gronroos, service Management and Marketing, John Wiley and Sons ltd 2000.

REFERENCE BOOKS:

1. John Anton, "Customer Relationship Management", Prentice Hall.
2. Jagdish N Sheth and Atul Paraiyar, "Handbook of Relationship Marketing", Response Books,2002.
3. Anderson, "Customer Relationship management", Tata McGraw Hill, 2002
4. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach", McGraw-Hill Higher Education.
5. John Gosney & Thombs Bochum, CRM essentials, Prentice Hall, 2000.

E-LEARNING RESOURCES:

1. https://pbsiddhartha.ac.in/LMS/eContent/SM.pdf
2. https://www.investopedia.com/terms/c/customer_relation_management.asp
3. https://mailchimp.com/crm/what-is-crm/

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	-
II	3	2	1
III	2	2	1
IV	2	1	1
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the concepts, characteristics, and classification of services and apply service blueprinting techniques in service design.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyse the 9Ps of services marketing and evaluate pricing, product, and new service development strategies.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate promotion mix and distribution methods in services marketing, including the role of digital channels.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Apply CRM concepts and strategies to develop customer acquisition, retention, and loyalty programs.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Analyse customer relationship management concepts and marketing methods, including CRM success factors and relationship marketing strategies such as cross-selling, upselling, and sales force automation.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

SERVICES MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE VIII
COURSE NAME: BUSINESS POLICY AND ENVIRONMENT	COURSE CODE: 26UHON308
SEMESTER: II	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

Introduction to the business environment and the policies governing the constituents of such an environment.

COURSE OUTCOMES:

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

1. Explain the dimensions of the business environment and its impact on business decisions.
2. Apply environmental scanning tools such as SWOT and PESTLE analysis to evaluate internal and external business environments.
3. Analyse globalization concepts, strategies, and the role of MNCs and FDI in shaping the global business environment.
4. Evaluate intellectual property rights and their role in innovation, including patents, trademarks, copyrights, and related legal aspects.
5. Analyse emerging trends in business policy and environment, including digitalization, sustainability, innovation, and ethical issues.

UNIT -I (15 HOURS)

Introduction To Business Analysis

Introduction to Business Environment - Dimensions of Business Environment- Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment.

UNIT -II (15 HOURS)

Environmental Analysis

Environmental Analysis- Need, Importance - Internal Environment – External Environment – Micro & Macro Environment – Environmental Scanning – SWOT Analysis – PESTLE Analysis – Role of Environment in Policy Formulation

UNIT -III **(15 HOURS)**

Global Business Environment

Global Environment – Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India.

UNIT -IV **(15 HOURS)**

Intellectual Property and Business

Intellectual Property & Business: Intellectual Property – Meaning – Importance – Patents – Trademarks – Copyrights – Industrial Designs – Geographical Indications – Trade Secrets – Ownership – Duration – Infringement – Remedies – Role of IPR in Innovation – Steps and Requisites for registration of IPRs - TRIPS – TRIMS

UNIT -V **(15 HOURS)**

Emerging Trends and Issues in Business Policy and Environment

Emerging trends and issues in Business Policy and Environment: Changing Business Environment – Digitalization and Technology Impact – Innovation and Startups in India – Sustainability and Green Business – Ethical and Governance Issues – Contemporary Challenges in Policy Formulatio

Note: Case Study in all units

RECOMMENDED TEXT BOOKS:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa. K, Business Environment, Himalaya Publishing House, Mumbai
3. V.P. Michael, Business Policy and Environment, S. Chand & Co., New Delhi
4. Raj Agarwal, Business Environment, Excel books, New Delhi

REFERENCE BOOKS:

1. Sankaran S. Business Environment, Margham Publications, Chennai
2. Dasgupta and Sengupta, Government and Business in India, Pearson's Education Pvt.Ltd
3. Srinivasan K - Productivity and Social Environment, Vikas Publications
4. Paul, International Business Environment, Prentice Hall of India

E-LEARNING RESOURCES:

1. https://www.slideshare.net/NaveenSingh92/business-policy-and-environment-m-com-notes
2. https://www.iilsindia.com/study-material/360768_1631450732.pdf
3. https://www.adda247.com/teaching-jobs-exam/trade-agreements/
4. https://study.com/learn/lesson/global-environment-importance-components.html

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	-
II	2	1	1
III	2	2	1
IV	2	2	1
V	3	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO-CO Mapping

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

PO, PSO-CO Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the dimensions of the business environment and its impact on business decisions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Apply environmental scanning tools such as SWOT and PESTLE analysis to evaluate internal and external business environments.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyse globalization concepts, strategies, and the role of MNCs and FDI in shaping the global business environment.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate intellectual property rights and their role in innovation, including patents, trademarks, copyrights, and related legal aspects.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Analyse emerging trends in business policy and environment, including digitalization, sustainability, innovation, and ethical issues.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

BUSINESS POLICY AND ENVIRONMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: NON-MAJOR ELECTIVE - II
COURSE NAME: CONSUMER BEHAVIOUR	COURSE CODE: 26UNME4B043
SEMESTER: II	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
THEORY	

COURSE OBJECTIVE:

Introduction to behavioral perspectives of consumers in the market.

COURSE OUTCOMES:

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

1. Identify the bssics of consumer behavior.
2. Recall the consumer buying process and its decision-making levels.
3. List perception, attitudes, and motivational factors.
4. Identify the factors influencing buying behavior.
5. Classify different consumer behavioral models.

UNIT-I **(6 HOURS)**

Consumer behavior – meaning – nature and importance – types of consumer behavior.

UNIT-II **(6 HOURS)**

Consumer buying process – levels of consumer decision making.

UNIT-III **(6 HOURS)**

Individual differences in consumers – needs and Motivation-Perception-attitude and change.

UNIT-IV **(6 HOURS)**

Family and household influences on consumer buying behavior – groups and their influences – social media influences buying behavior.

UNIT-V **(6 HOURS)**

Models of consumer behavior -contemporary models – Engel - Kollat - Black well (EKB) Model of consumer – Black box model of consumer behavior – Hawkins stern impulse buying model.

RECOMMENDED TEXT BOOKS:

1. Kumar Leon G., Schiffman, Joe, Wisenblit, S.Ramesh, Consumer Behaviour, 12th edition, Pearson, 2018.
2. Varsha Jain, Jadish Sheth, Don E.Schultz, Consumer Behaviour- A Digital Native, 1st edition, Pearson, 2019.

REFERENCE BOOKS:

1. Peter, J.paul, and Jerry C. Olson, Consumer behaviour and Marketing strategy, McGraw Hill
2. Assael,H., Consumer Behaviour and Marketing action, Cengage Learning

E-LEARNING RESOURCES:

1. https://www.businessmanagementideas.com/consumer-behavior/consumer...
2. https://www.managementadda.com/consumer-behaviour-models
3. https://www.consumerpsychologist.com/cb_Attitudes.html

Question Paper Pattern: MCQs

PROGRAMME: B.COM (HONOURS)	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP - II	**COURSE CODE: 26UINT402**
SEMESTER: II	**MARKS:100**
CREDITS: 4	**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 skill, domain skill and multi - disciplinary skill
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 Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 4 weeks after the completion of II semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them. Students need to obtain a Letter of Acceptance initially and a letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students will submit an Internship report.

The Internship marks shall consist of the following:

Viva Voce	50 Marks
Evaluation	50 Marks
Total	100 Marks

The Internship evaluation and Viva-voce examination shall be done internally by the Guide.

SEMESTER - III

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE IX
COURSE NAME: SPECIAL ACCOUNTS- I	COURSE CODE: 26UHON309
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Introduction to corporate accounting methods and practices.

COURSE OUTCOMES:

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

1. Apply accounting procedures for issue, forfeiture, reissue, and redemption of shares to prepare corporate financial records.
2. Evaluate goodwill and share valuation methods to determine the fair value of business entities.
3. Prepare financial statements as per Schedule III of the Companies Act 2013 to present company performance.
4. Analyse accounting procedures for alteration of share capital and internal reconstruction to ensure accurate financial reporting.
5. Analyse the accounting procedures for companies undergoing liquidation.

UNIT – I **(18 HOURS)**

Issue of Shares

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Redemption of shares – preference shares – capital profit and revenue profit – Minimum Fresh Issue of Shares

UNIT – II **(18 HOURS)**

Valuation of Goodwill & Shares

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation of Goodwill – Simple profit method – Super profit method – Weighted Profit method – Annuity method – Methods of Valuation of shares – Net Asset method – Yield method – Fair Value method.

UNIT – III **(18 HOURS)**

Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.

UNIT – IV **(18 HOURS)**

Alteration of Share Capital and Internal Reconstruction

Alteration of share capital and internal reconstruction - Accounting for price level change - profits prior to incorporation - Legal requirements.

UNIT – V **(18 HOURS)**

Liquidation of Companies

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's final statement of accounts.

THEORY - 20 % PROBLEMS - 80 %

RECOMMENDED TEXT BOOKS:

1. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. M.C. Shukla & T.S. Grewal, Advanced Accounting, S. Chand & Co. Ltd. New Delhi
3. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. T.S.Reddy & Dr A Murthy, Corporate Accounting, Margham Publications

REFERENCE BOOKS:

3. R.L. Gupta, M. Radhaswamy, Corporate Accounting Sultan Chand & Sons. New Delhi
4. Corporate Accounting, Dr. Alok Kumar, Singhal Publications; seventh edition
5. M.A. Arulanandam and K.S. Raman Corporate Accounting, Himalaya Publishing House

E-LEARNING RESOURCES:

1. www.youtube.com/@aksamazingaccountancy
2. https://www.youtube.com/watch?v=JDqDYWklHKI
3. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ?sub_confirmation=1
4. https://www.youtube.com/watch?v=7nB85B1NTjE&list=PLMxHDSgJhntHkn0bguCH5W_s8asZCUfO d
5. https://books.google.co.in/books/about/Specialised_Accounting_SBPD_Publications.html?id=zJRKEAAAQBAJ&redir_esc=y

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	-	1	-	1
II	-	2	1	1	-	1
III	1	1	-	1	-	1 (Q.no 20)
IV	1	2	-	2	-	-
V	-	2	-	1	-	-
TOTAL	**3**	**9**	**1**	**6**	**-**	**3**
SECTION A – 12			**SECTION B – 7**		**SECTION C - 3**	

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply accounting procedures for issue, forfeiture, reissue, and redemption of shares to prepare corporate financial records.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Evaluate goodwill and share valuation methods to determine the fair value of business entities.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Prepare financial statements as per Schedule III of the Companies Act 2013 to present the company's performance.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyse accounting procedures for alteration of share capital and internal reconstruction to ensure accurate financial reporting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Analyse the accounting procedures for companies undergoing liquidation.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

SPECIAL ACCOUNTS- I

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE X**
COURSE NAME: BUSINESS LAW	**COURSE CODE: 26UHON310**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

Introduction to core and basic concepts of laws governing a business.

COURSE OUTCOMES:

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

1. Explain the fundamental principles of contract law, including offer, acceptance, consideration, capacity, and free consent.
2. Analyse contractual obligations, validity, discharge of contracts, and remedies for breach under Indian Contract Act principles.
3. Apply the legal principles governing agency relationships, including creation, authority, liability, and termination of agency.
4. Evaluate the legal provisions relating to sale of goods, including conditions, warranties, transfer of property, and rights of unpaid sellers.
5. Examine legal concepts of indemnity, guarantee, bailment, pledge, lien, hypothecation, and mortgage to understand contractual relationships.

UNIT –I **(15 HOURS)**

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent.

UNIT-II **(15 HOURS)**

Legality of object – Void contracts – Contingent contracts – Performance of contract-Discharge of contract – Remedies for Breach of contract – Quasi contracts.

UNIT- III **(15 HOURS)**

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency.

UNIT- IV **(15 HOURS)**

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller.

UNIT –V **(15 HOURS)**

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. N.D. KAPOOR, Elements of Mercantile Law, Sultan Chand &Co
2. N.D. KAPOOR, Business Laws, Sultan Chand &Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
4. Dr. M.R. Srinivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai

REFERENCE BOOKS:

1. P.C. Tulsian, Business Laws, 2nd Ed, Tata McGraw Hill, New Delhi
2. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi.

E-LEARNING RESOURCES:

1. **https://youtu.be/09WgcE-wlbY?si=C8pMRiZRCEMANoY4**
2. **https://www.jkshahclasses.com/announcement/IndianContractAct1872.pdf**
3. **https://www.writinglaw.com/contract-of-agency-under-contract-act/**
4. **https://www.yesacademy.co.in/images/uploaded/Student%20corner/CS%20Foundation_S ale%20of%20Goods%20Act,%201930.pdf**
5. **https://blog.ipleaders.in/contract-indemnity-insurance/**

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	2	1	1
III	3	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	2	3	3	3
CO 4	3	3	2	2	3
CO 5	2	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	PSO 5
CO 1	3	3	3	3	3
CO 2	3	2	2	3	3
CO 3	2	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**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	Explain the fundamental principles of contract law, including offer, acceptance, consideration, capacity, and free consent.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Analyse contractual obligations, validity, discharge of contracts, and remedies for breach under Indian Contract Act principles.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Apply the legal principles governing agency relationships, including creation, authority, liability, and termination of agency.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Evaluate the legal provisions relating to sale of goods, including conditions, warranties, transfer of property, and rights of unpaid sellers	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Examine legal concepts of indemnity, guarantee, bailment, pledge, lien, hypothecation, and mortgage to understand contractual relationships.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

BUSINESS LAW

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XI**
COURSE NAME: BUSINESS MATHEMATICS	**COURSE CODE: 26UHON311**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
PROBLEMS	

COURSE FRAMEWORK:

Introduction to mathematical concepts that are used to interpret and solve business-oriented problems.

COURSE OUTCOME:

1. Explain the basics of matrices, interest, permutation, combination, finite differences, derivatives and partial derivatives.

2. Outline the Operations of Matrices, Discounts, Circular permutation and different types of combination, interpolation of unknown values, derivatives of functions of one and two variables.

3. Apply operations of matrices to find inverse, use interest to find discounts, derivatives to find Average cost, Marginal cost and revenue of a function of one variable, Average cost, Marginal cost and demand of a function of two variables.

4. Analyse different operations of matrix, pay roll, finite differences, nature of functions.

5. Evaluate the solution of linear equations, permutation of different types of words, combinations of different groups, the missing value of a function at a point, maxima and minima of functions of one and two variables.

UNIT I **(15 Hours)**

Matrices: Meaning and Operations, Determinant of a matrix, Adjoint of a matrix, Inverse of a matrix, Solution of Linear equations.

Chapter 1, Section 1.1 to 1.8.

UNIT II **(15 Hours)**

Interest: Simple Interest, Compound Interest, Discount on Bills: True Discount, Banker's Discount, Pay Roll: Wages, Commission. Chapter 17,18, 19, 21.

UNIT III **(15 Hours)**

Algebra and Finite Differences: Permutation and Combination, Interpolation: Newton and Lagrange's interpolation.

Chapter 8, 22.

UNIT IV **(15 Hours)**

Differential Calculus: Derivative of a Function **(only Polynomial)**, Rules for Differentiation, Increasing and Decreasing Functions, Convex and Concave Functions, Maxima and Minima of a Function, Application of Differentiation: Marginal analysis, Marginal Cost and Average Cost Functions, Marginal Revenue and Average Revenue Functions.

Chapter 5, Section 5.1 – 5.3, 5.9 – 5.11,

Chapter 6, Section 6.1, 6.2, 6.2.1, 6.2.2

UNIT V **(15 Hours)**

Partial Differentiation: Partial Derivatives **(only Polynomial),** Second Order Partial Derivatives, Maxima and Minima of Functions of Two Variables. Application of Partial Differentiation: Marginal Cost Functions, Marginal Demand Functions.

Chapter 7, Section 7.1 – 7.3, 7.6,

Chapter 8, Section 8.1, 8.2, 8.2.1, 8.2.2

PRESCRIBED BOOKS:

1. Business Mathematics – V.K. Kapoor, Sultan Chand & Sons Publications.
2. Business Mathematics – Dr. P.R Vittal, Margham Publications, 2016 Edition

REFERENCE BOOKS:

1. Business Mathematics – D.C. Sancheti and V.K. Kapoor
2. Business Mathematics – B.M. Agarwal
3. Business Mathematics – R.S. Soni
4. Statistical Methods by S.P.Gupta

E-LEARNING RESOURCES:

1. https://archive.nptel.ac.in/courses/111/101/111101109/
2. https://ia801306.us.archive.org/5/items/MIT18.01JF07/ocw-18.01-f07- lec11_300k.mp4

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 4 out of 6 questions	20 - 25	10	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	1	-	1
II	-	2	-	1	-	1
III	-	2	-	1	-	1
IV	-	2	-	1	-	1
V	-	2	-	1	-	1
Any Unit	-	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	PO 5
CO 1	3	3	3	3	2
CO 2	2	3	2	3	3
CO 3	3	2	3	3	3
CO 4	2	2	3	2	2
CO 5	3	3	3	2	3
Ave.	**2.60**	**2.60**	**2.80**	**2.60**	**2.60**

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE /EL (K1 to K6)
CO1	Recall the basics of matrices, interest, permutation, combination, finite differences, derivatives and partial derivatives.	PO 1,2,3,5	PSO 1,2,3,4,5	K1
CO2	Understand the Operations of Matrices, Discounts, Circular permutation and different types of combination, interpolation of unknown values, derivatives of functions of one and two variables.	PO 1,2,3,5	PSO 1,2,3,4,5	K2, K3
CO3	Apply operations of matrices to find inverse, use interest to find discounts, derivatives to find Average cost, Marginal cost and revenue of a function of one variable, Average cost, Marginal cost and demand of a function of two variables.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K3
CO4	Analyse different operations of matrix, pay roll, finite differences, nature of functions	PO 1,2,3,4,5	PSO 1,2,3,4,5	K3, K4
CO5	Evaluate the solution of linear equations , permutation of different types of words, combinations of different groups, the missing value of a function at a point, maxima and minima of functions of one and two variables.	PO 1,2,3,5	PSO 1,2,3,4,5	K4, K5

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

BUSINESS MATHEMATICS

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 Minutes	50	10
Model Examination	Written examination for 180 Minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XII
COURSE NAME: FINANCIAL SERVICES	COURSE CODE: 26UHON312
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

Introduction to different types of financial services popularly offered in India.

COURSE OUTCOMES:

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

1. Explain financial services concepts, credit/debit cards, and related mechanisms to understand modern financial transactions.
2. Analyse credit rating systems, commercial bill financing, and consumer finance practices to evaluate creditworthiness and financial services.
3. Evaluate factoring and leasing concepts, mechanisms, and financial implications to assess business financing options.
4. Examine merchant banking functions and mutual fund operations, including regulatory frameworks and investment schemes.
5. Analyse securitization processes, instruments, and mechanisms to understand their role in financial intermediation.

UNIT- I (15 HOURS)

Financial Services: An Overview

Financial Services: Concept, functions – financial services market – growth of financial services in India – Credit cards: origin and history, concept, features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce –Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

UNIT- II (15 HOURS)

Credit rating, commercial bill financing and consumer finance

Credit rating: concept, origin, features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills, features and advantages of commercial bill financing. Consumer finance: meaning, types, mode, factors, - Consumer finance practice in India

UNIT- III (15 HOURS)

Factoring and leasing

Factoring: definition, mechanism, characteristics, types, advantages and disadvantages – players in factoring services – functions of a factor –factoring costs –factoring Vs. bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs. forfaiting –Leasing: concept, characteristics, and types.

UNIT- IV (15 HOURS)

Merchant banking and mutual funds

Merchant banking: definition, functions, code of conduct, regulatory framework –Mutual- funds: definition, products and schemes – managing mutual funds in India – SEBI's Requirements on AMC – functions of AMC - AMFI –book-building: concept, characteristics.

UNIT- V (15 HOURS)

Securitization

Securitization: definition – pass through certificates – features, need – SPV –Mechanism, purposes, asset characteristics, application, benefits, economic functions, Limitations – securitization and financial intermediation.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. GURUSAMY S, Financial Services, Tata Mc Graw Hill
2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y, Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwaand Company

REFERENCE BOOKS:

1. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc., Boston
2. Machiraju, Merchant Banking, Wiley Eastern, New Age International

E-LEARNING RESOURCES:

1. **https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th- Sem.pdf**
2. **https://www.scribd.com/document/637356791/PREVIOUS-YEARS-QUESTION-PAPERS-FINANCIAL-SERVICES-CPC6A**

3. **https://thenewcollege.edu.in/pdf/econtent/20211217091025MBFS%20NOTES.pdf**

4. **https://www.youtube.com/watch?v=rVQ8TkvK2kE**

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	3	1	1
III	3	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain financial services concepts, credit/debit cards, and related mechanisms to understand modern financial transactions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse credit rating systems, commercial bill financing, and consumer finance practices to evaluate creditworthiness and financial services.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate factoring and leasing concepts, mechanisms, and financial implications to assess business financing options.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Examine merchant banking functions and mutual fund operations, including regulatory frameworks and investment schemes.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Analyse securitization processes, instruments, and mechanisms to understand their role in financial intermediation.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

FINANCIAL SERVICES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XIII
COURSE NAME: LOGISTICS AND SUPPLY CHAIN MANAGEMENT	COURSE CODE: 26UHON313
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

Introduction to different types of financial services popularly offered in India.

COURSE OUTCOMES:

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

1. Explain logistics and supply chain concepts, components, and functions to understand integrated logistics systems and value chain operations.
2. Analyse logistics elements such as inventory, warehousing, transportation, and forecasting to evaluate supply chain performance.
3. Evaluate transportation modes and distribution networks to determine efficient logistics and supply chain decisions.
4. Examine logistics information systems and emerging technologies to understand their role in supply chain management.
5. Describe logistics issues, legal aspects, and infrastructure developments to understand global and domestic supply chain operations.

UNIT- I (15 HOURS)

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles –Logistics Network – Integrated Logistics system - Supply chain management – Nature and Concepts –Value chain – Functions – Supply chain effectiveness – Outsourcing –3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT- II (15 HOURS)

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing - Material handling – Order Processing - Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

UNIT- III (15 HOURS)

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport - Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

UNIT- IV **(15 HOURS)**

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management - Components of logistic system - ships – types, measurement of capacity of ships –shipping information.

UNIT- V **(15 HOURS)**

Issues and challenges for developing countries – Multi Model transportation – Role of containerization –Problems – Legal aspects of shipping – The Indian carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993 - Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading -Infrastructure development – Air Transport and Comparative evaluation of transport system – Decision Criteria – Insurance aspects of logistics.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.

2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.

REFERENCE BOOKS:

1. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.

2. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education,2004.

E-LEARNING RESOURCES:

1. https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/Marketing/4Logisti csSupplyChainMgt.pdf

2. http://www.mlritm.ac.in/assets/img/LOGISTICS%20SUPPLY%20CHAIN%20MANAGE MENT.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain logistics and supply chain concepts, components, and functions to understand integrated logistics systems and value chain operations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse logistics elements such as inventory, warehousing, transportation, and forecasting to evaluate supply chain performance.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate transportation modes and distribution networks to determine efficient logistics and supply chain decisions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Examine logistics information systems and emerging technologies to understand their role in supply chain management.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Describe logistics issues, legal aspects, and infrastructure developments to understand global and domestic supply chain operations.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XIV**
COURSE NAME: INTERNATIONAL TRADE AND E- COMMERCE	**COURSE CODE: 26UHON314**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE:

Introduction to the international trade environment and E- Commerce.

COURSE OUTCOMES:

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

1. Explain international trade concepts and major theories of foreign trade to understand global trade dynamics.
2. Analyse balance of trade and payments concepts, exchange rate systems, and methods to correct disequilibrium.
3. Apply export and import procedures, documentation, and financing methods to manage international trade operations.
4. Evaluate e-commerce concepts and business models to understand digital business operations and market structures.
5. Examine e-commerce revenue models and cybersecurity threats along with preventive measures to ensure secure digital transactions.

UNIT – I **(12 HOURS)**

International Trade and Theories

International Trade – Importance of International Trade, Theories of Foreign Trade - Theories of Adam Smith, Ricardo, Haberler, Hecksher–Ohlin.

UNIT- II **(12 HOURS)**

Balance of Trade and Payments

Balance of Trade - Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro-Dollar Marketing (An Overview).

UNIT- III **(12 HOURS)**

Export and Import Management

Export Management – Meaning – Importance – Export Procedure – Export Documents – Export Finance – Export Promotion – Export Pricing – Import Management – Meaning – Importance – Import Procedure – Import Documents – Import Finance.

UNIT- IV **(12 HOURS)**

E-Commerce concepts and Business models

E-commerce Concepts: Electronic Commerce – Mobile Commerce – Social E-Commerce and Wisdom of Crowds – Local Commerce – Conversational Commerce; B2C, B2B – Private Industrial Network, Net Marketplace, C2C; Business Models: Market Creator – Content Provider - Community Provider – Portal – Service Provider.

UNIT- V **(12 HOURS)**

Revenue models and Cybersecurity in E-Commerce

Revenue Models: Advertising Revenue Model - Sales Revenue Model – Subscription Revenue Model – Freemium Revenue Model – Transaction - Fee Revenue Model: Malicious Code, Unwanted Programs, Phishing and Identity Theft, Hacking and Cyber Vandalism, Credit Card Frauds, Spoofing and Spamming, DOS, Sniffing, Insider Attacks. Measures: Public Key Infrastructure, DSC, SSL, Biometric Measures, Firewalls, VPN. **Note: Case study in all units**

RECOMMENDED TEXT BOOKS:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House -Mumbai – 04.

2. Paul R Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.

3. Introduction to E-Commerce – Useful reference covering e-commerce concepts and tech basics.

REFERENCE BOOKS:

1. Robert J. Carbaugh, International Economics - Thomson Information Publishing Group Wadsworth Publishing Company - California.

2. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi 14

3. The New Online Trade: Business Models, Business Systems and Benchmarks in E-Commerce – Focused on modern digital commerce, models and trends.

E-LEARNING RESOURCES:

1. **http://bgc.ac.in/pdf/study-material/International-Trade.pdf**
2. **https://www.youtube.com/watch?v=egU8I1swTUc**
3. **https://www.youtube.com/watch?v=vVgNZicjnQM**
4. **https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1021.pdf**

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	ımber s	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	-
II	3	1	1
III	3	1	1
IV	2	2	1
V	2	2	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain international trade concepts and major theories of foreign trade to understand global trade dynamics.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyse balance of trade and payments concepts, exchange rate systems, and methods to correct disequilibrium.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Apply export and import procedures, documentation, and financing methods to manage international trade operations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate e-commerce concepts and business models to understand digital business operations and market structures.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Examine e-commerce revenue models and cybersecurity threats along with preventive measures to ensure secure digital transactions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

INTERNATIONAL TRADE AND E-COMMERCE

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM HONOURS	BATCH:2026-29
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP - III	COURSE CODE: 26UINT403
SEMESTER: III	MARKS:100
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 skill, domain skill and multi - disciplinary skill.
3. Gain industry or field 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 Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 2 weeks after the completion of III semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them. Students need to obtain a 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 will submit an Internship report.

The Internship marks shall consist of the following:

Viva Voce	50 Marks
Evaluation	50 Marks
Total	100 Marks

The Internship evaluation and Viva-voce examination shall be done internally by the Guide.

SEMESTER - IV

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XV
COURSE NAME: BUSINESS STATISTICS AND OPERATIONS RESEARCH	COURSE CODE: 26UHON315
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
PROBLEMS	

COURSE OBJECTIVE:

Introduction to statistical tools and operational research.

COURSE OUTCOMES:

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

1. Explain the various statistical measures of one and two variables, Linear programming and networks.
2. Apply measure of variability, Rank correlation, testing of hypothesis, formulation of LPP and networks diagram.
3. Apply statistical measures to find consistency of data, correlation to find their degree of relationship and their estimate, different statistical tests to various models.
4. Analyse various statistical measures for one and two variables, different statistical tests, the solution of LPP using different methods and the critical path of a network.
5. Evaluate the different statistical measures to use it for testing of hypothesis and critical path using PERT and Float methods.

UNIT I **(15 Hours)**

Introduction to Statistics: Meaning and Definitions of Statistics, Measure of Central Tendency: Arithmetic Mean, Median, Mode. Measures of Dispersion: Range, Standard Deviation, Mean Deviation, Quartile Deviations.

Chapter 4, 5

UNIT II **(15 Hours)**

Correlation and Regression:

Correlation: Meaning, Application, Types of degree of Correlation, Methods, Scatter diagram, Karl’s Pearson Correlation- Spearman’s Rank Correlation.

Regression: Meaning, uses, Difference between correlation and regression, linear regression equations, calculation of coefficients of regression.

Chapter 7, 8

UNIT III **(15 Hours)**

Tests of 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, ANOVA (one-way classification).

Chapter 11,12,13

UNIT IV **(15 Hours)**

Introduction to Operation Research: Meaning and Scope, Characteristics, Model in OR, LPP-Formulation, Graphical Method, Simplex Method (Problems involving slack variables). Chapter 1,2,3

UNIT V **(15 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). (no crashing).

Chapter 7

RECOMMENDED TEXT BOOK:

Business statistics and Operations research, S.P. Gupta, P.K. Gupta and Man Mohan Sultan Chand & Sons Publications (6th edition).

REFERENCE BOOKS:

1. Business Statistics - S.P.Gupta and M.P.Gupta, Sultan Chand& Sons (16thedition 2010)
2. Resource Management Technique (Operations Research) - V.Sundaresan K.S.Ganapathy Subramanian, K.Ganesan, A.R.Publications (19th Edition June 2015)
3. Statistics - Dr. P.R. Vittal, Margham Publications
4. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
5. Operations Research – Hira and Gupta, S. Chand.
6. Operations Research – Hardy A. Taha, Macmillan Publishers

E -LEARNING RESOURCES:

1. https://www.digimat.in/nptel/courses/video/110107114/L01.html
2. https://ocw.mit.edu/courses/14-30-introduction-to-statistical-method-in-economics- spring-2006/

3. https://ocw.mit.edu/courses/15-053-optimization-methods-in-management-science- spring-2013/ _resources/mit15_053s13_lec

4. https://maa.org/press/maa-reviews/operations-research-problems .

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 PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	1	-	1
II	-	2	-	1	-	1
III	-	2	-	1	-	1
IV	-	2	-	1	-	1
V	-	2	-	1	-	1
Any Unit	-	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	PO 5
CO 1	3	3	3	2	3
CO 2	3	2	3	3	3
CO 3	3	3	3	3	3
CO 4	2	3	2	2	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**2.80**	**2.60**	**3.00**

PSO – CO mapping

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

PO, PSO-CO Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the various statistical measures of one and two variables, Linear programming and networks.	PO 1,2,3,5	PSO 1,2,3,4,5	K1
CO2	Apply measure of variability, Rank correlation, testing of hypothesis, formulation of LPP and networks diagram.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2
CO3	Apply statistical measures to find consistency of data, correlation to find their degree of relationship and their estimate, different statistical tests to various models.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K3
CO4	Analyse various statistical measures for one and two variables, different statistical tests, the solution of LPP using different methods and the critical path of a network.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K3,K4
CO5	Evaluate the different statistical measures to use it for testing of hypothesis and critical path using PERT and Float methods.	PO 1,2,3,5	PSO 1,2,3,4,5	K4,K5

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

BUSINESS STATISTICS AND OPERATIONS RESEARCH

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XVI
COURSE NAME: INSURANCE AND RISK MANAGEMENT	COURSE CODE: 26UHON316
SEMESTER: IV	MARKS:100
CREDITS: 3	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Understanding the importance of the insurance sector to manage risk in the organization.

COURSE OUTCOMES:

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

1. Explain the principles, types, nature, and importance of insurance to understand the fundamentals of insurance systems.
2. Analyse types of risk and risk management techniques to evaluate effective risk control strategies.
3. Evaluate life insurance policies, structures, and benefits to understand policy selection and management.
4. Apply concepts of general insurance, including policy features and claim procedures, to assess insurance operations.
5. Examine risk financing methods and regulatory frameworks to understand business risk management practices.

UNIT-I (12 HOURS)

Introduction to Insurance

Meaning, nature, and importance of insurance - Principles of insurance: Utmost Good Faith, Insurable Interest, Indemnity, Subrogation, Contribution, Proximate Cause- Types of insurance: Life, Health, General, Property, Liability.

UNIT-II (12 HOURS)

Risk and Risk Management

Meaning and types of risk: Pure risk, Speculative risk, Financial risk, Operational risk - Risk identification, analysis, and evaluation - Risk control techniques: Avoidance, Reduction, Retention, Transfer.

UNIT-III (12 HOURS)

Life Insurance

Meaning and significance - Types of life insurance policies: Term, Endowment, Whole Life, Unit Linked Insurance Plans (ULIPs)- Policy structure: Premium, Sum Assured, Bonuses, Riders

UNIT-IV **(12 HOURS)**

General Insurance

Fire, Marine, Motor, Health, and Liability insurance - Policy features, premium calculation, and claim procedures- Reinsurance and its importance.

UNIT-V **(12 HOURS)**

Risk Financing and Management Applications

Risk financing techniques: Insurance, Hedging, Self-insurance - Role of insurance in business risk management- Regulatory framework: Insurance Regulatory and Development Authority (IRDA)- Emerging trends in insurance and risk management.

Note: Case study in all units

RECOMMENDED TEXT BOOKS

1. Rejda, George E., "Principles of Risk Management and Insurance", 6th Edn, Addison Wesley, Longman, 1998.
2. McNamara, "Principles of Risk Management and Insurance", Addison-Wesley
3. Dorfman, "Introduction to Risk Management and Insurance", Prentice Hall, 1998.
4. Williams; Heins, "Risk Management and Insurance", McGraw Hill Pub.

REFERENCE BOOKS:

1. James S. Treischmann; Sandra G. Gustavson, "Risk Management and Insurance",South western Thomson Learning.
2. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi, 1997.
3. StewaralDdoss VS Kaveri Total Quality assessment in Insurance, Akanksha Publishing house, New Delhi, 2002

E-LEARNING RESOURCES:

1. https://reciprocity.com/resources/what-is-the-risk-management-process/
2. https://www.toppr.com/guides/business-studies/business-services/insurance/#:~:text=Functions%20of%20an%20Insurance%20Company,-1%5D%20Provides%20Reliability&text=The%20main%20function%20of%20insurance,the%20premium%20to%20be%20paid.
3. https://www.scribd.com/doc/74549725/Insurance-and-Risk-Management
4. https://ilearncana.com/details/PRIVATISING-INSURANCE-SECTOR-IN-INDIA/2356#:~:text=Subsequently%2C%20the%20government%20nationalised%20the,and%20develop%20the%20insurance%20industry.

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** er any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	-
II	2	1	1
III	2	2	1
IV	2	2	1
V	3	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	2	3	2	3	2
CO 3	3	3	3	3	2
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**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 principles, types, nature, and importance of insurance to understand the fundamentals of insurance systems.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyse types of risk and risk management techniques to evaluate effective risk control strategies.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate life insurance policies, structures, and benefits to understand policy selection and management.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Apply concepts of general insurance, including policy features and claim procedures, to assess insurance operations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Examine risk financing methods and regulatory frameworks to understand business risk management practices.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

INSURANCE AND RISK MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XVII**
COURSE NAME: SPECIAL ACCOUNTS- II	**COURSE CODE: 26UHON317**
SEMESTER: IV	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Introduction to advanced accounting practices in the corporate sector.

COURSE OUTCOMES:

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

1. Analyse accounting methods for amalgamation, merger, and absorption to prepare financial statements.
2. Prepare consolidated financial statements of holding companies to present group financial positions.
3. Describe final accounts of banking companies in accordance with statutory provisions and financial reporting standards.
4. Examine life insurance company accounts, including revenue account and balance sheet, to determine financial performance.
5. Solve problems pertaining to General Insurance companies to present financial results and position accurately.

UNIT I (18 HOURS)

Amalgamation, Mergers and Absorption

Amalgamation - Types of amalgamation - in the nature of Merger - Methods - in the nature of purchase - purchase consideration - methods of accounting for amalgamation (Excluding Inter-Company Holdings) – Absorption - methods of accounting – External Reconstruction.

UNIT – II (18 HOURS)

Accounting of Holding Companies

Holding Companies – consolidated of Balance sheet – treatment of mutual Owings, Contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend.

UNIT – III (18 HOURS)

Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Preparation of profit and loss account – Preparation of Balance sheet.

UNIT – IV **(18 HOURS)**

Accounts of Life Insurance Companies

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

UNIT – V **(18 HOURS)**

Accounts of General Insurance Companies

Preparation of Final Accounts of Insurance Companies – Accounts of Insurance Business – Accounts of General Insurance Companies. (Simple Problems)

THEORY - 20 % PROBLEMS - 80 %

RECOMMENDED TEXT BOOKS

1. R.L. Gupta and M. Radhaswamy Advanced Accounting, Sultan Chand & Sons
2. T.S. Reddy & A. Murthy Corporate Accounting, Margham Publications
3. S.P. Jain and K.L. Narang Corporate Accounting, Kalyani Publications

REFERENCE BOOKS:

1. M.C. Shukla and T.S. Grewal Advanced Accounting, Sultan Chand & Sons
2. M.A. Arulanandam and K.S. Raman Corporate Accounting, Himalaya Publishing House
3. S.N. Maheswari Advanced Accountancy, Vikas Publications

E-LEARNING RESOURCES

1. https://www.youtube.com/@aksamazingaccountancy/playlists?view=1&sort=dd&shelf_id=0
2. https://www.youtube.com/watch?v=7nB85B1NTjE&list=PLMxHDSgJhntHkn0bguCH5W_s8asZCUfOd
3. https://books.google.co.in/books/about/Specialised_Accounting_SBPD_Publications.html?id=zJRKEAAAQ BAJ&redir_esc=y

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

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	2	-	-
II	-	2	-	1	-	1
III	-	2	-	1	-	1 (Q.no 20)
IV	1	2	-	1	-	1
V	-	2	-	1	-	-
TOTAL	**3**	**9**	**1**	**6**	-	**3**
SECTION A – 12			**SECTION B – 7**		**SECTION C – 3**	

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyse accounting methods for amalgamation, merger, and absorption to prepare financial statements.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Prepare consolidated financial statements of holding companies to present group financial positions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Describe final accounts of banking companies in accordance with statutory provisions and financial reporting standards.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Examine life insurance company accounts, including revenue account and balance sheet, to determine financial performance.	PO 1,2,3,4.5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Solve problems pertaining to General Insurance companies to present financial results and position accurately.	PO 1,2,3,4.5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

SPECIAL ACCOUNTS-II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XVIII
COURSE NAME: COMPANY LAW	COURSE CODE: 26UHON318
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

Introduction to provisions and regulations of various laws governing the company.

COURSE OUTCOMES:

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

1. Explain the concepts of company formation, legal characteristics, doctrines, and constitutional documents under company law.
2. Analyse the contents, types, and legal implications of prospectus and procedures for commencement of business.
3. Apply principles of share capital management, alteration, and transfer of securities to corporate financial operations.
4. Examine membership rights, liabilities, and procedures for conducting company meetings.
5. Evaluate roles, responsibilities, and functions of directors and key managerial personnel in corporate governance.

UNIT – I (15 HOURS)

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company - Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts –– Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Doctrine of Indoor Management – Ultra vires.

UNIT – II (15 HOURS)

Prospectus – Contents – red herring prospectus – shelf prospectus - Misstatement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business.

UNIT – III (15 HOURS)

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital –– dematerialization and re-materialization of securities - Transfer and Transmission of shares.

UNIT – IV **(15 HOURS)**

Membership in company – Member and shareholders – Who can become a member - Cessation of membership – Rights and liabilities of members – Meetings of members – types & class of meeting - Extra ordinary – AGM- Provisions relating to conduct of meeting

UNIT – V **(15 HOURS)**

Management & Administration – Directors- Appointment & Removal – Rights & Duties including KMP.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. N. D. Kapoor – Company Law
2. P. P. S. Gogna – A Text Book of Company Law
3.

REFERENCES:

1. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
2. P. K. Ghosh & Dr. V. Balachandran – Outline of Company Secretary Practice

E-LEARNING RESOURCES:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1402.pdf
2. https://www.slideshare.net/itachii2/types-of-prospectus
3. https://www.startupfino.com/blogs/how-to-appoint-and-remove-directors-under-the-companies-act-2013/
4. https://dducollegedu.ac.in/Datafiles/cms/ecourse%20content/Members%20and%20Shareholde r s.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	1
III	2	1	-
IV	3	2	1
V	3	2	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B – 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO – CO Mapping

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

PSO-CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	2	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**	**2.60**	**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 the concepts of company formation, legal characteristics, doctrines, and constitutional documents under company law.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse the contents, types, and legal implications of prospectus and procedures for commencement of business.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Apply principles of share capital management, alteration, and transfer of securities to corporate financial operations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Examine membership rights, liabilities, and procedures for conducting company meetings.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Evaluate roles, responsibilities, and functions of directors and key managerial personnel in corporate governance.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

COMPANY LAW

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XIX**
COURSE NAME: APPLIED FINANCIAL MANAGEMENT	**COURSE CODE: 26UHON319**
SEMESTER: IV	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY AND PROBLEMS	

COURSE OBJECTIVE

Introduction to fundamentals of finance.

COURSE OUTCOMES

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

1. Explain financial management concepts, financial goals, time value of money, and sources of finance to understand corporate financial decisions.
2. Examine the various costs of capital measures involved in the financial decision-making process.
3. Evaluate capital budgeting techniques to assess investment decisions and project feasibility.
4. Apply dividend policies and working capital management techniques to ensure effective financial operations.
5. Analyse financial markets, mutual funds, and depositories to understand recent trends in financial systems.

UNIT - I **(15 HOURS)**

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization – Concept of time value of money - Sources of financing - Short term and Long term Capitalization - over and under Capitalization. (Theory)

UNIT – II **(15 HOURS)**

Concept of Cost of Capital - Measures of Specific and Overall cost of capital (Simple problems only) -Financing Decision – Leverage-Operating, Financial and combined (Simple problems only) - Determinants of Capital structure (Theory)

UNIT - III **(15 HOURS)**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cashflow techniques (Risk analysis Excluded). (Simple problems only)

UNIT - IV **(15 HOURS)**

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend – Working Capital Management: Need for working capital –Determinants of working capital-computation of working capital-management of cash, Inventory, Accounts Receivable and Accounts Payable (Simple problems only)

UNIT-V **(15 HOURS)**

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds -Factories - Forecasting – Depositories. (Theory)

THEORY – 40% PROBLEMS – 60%

RECOMMENDED TEXT BOOKS:

1. M.Y.Khan and P.K.Jain - Basic Financial Management
2. I.M.Pandey– Financial Management

REFERENCES:

1. S.M.Maheswari- Financial Management

E-LEARNING RESOURCES:

1. https://emeritus.org/in/learn/what-is-financial-management/
2. https://www.investopedia.com/terms/c/costofcapital.asp#:~:text=The%20cost%20of%20capital%20measures,expected%20returns%20on%20an%20investment.
3. https://www.upwork.com/resources/types-of-leverage
4. https://www.investopedia.com/terms/c/capitalbudgeting.asp
5. https://www.investopedia.com/terms/f/financial-market.asp
6. https://testbook.com/ugc-net-commerce/types-of-dividend-decision#:~:text=The%20main%20types%20of%20dividend,for%20the%20firm%20and%20shareholders.
7. https://corporatefinanceinstitute.com/resources/financial-modeling/working- capital-formula/#:~:text=Working%20Capital%20%3D%20Current%20Assets%20%E2%80%93%20Current%20Liabilities&text=It%20is%20a%20measure%20of,used%20to%20calculate%20working%20capital

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	-	2	-	1	-	1 (Q.no 20)
III	-	3	-	1	-	1
IV	-	2	-	2	-	-
V	2	-	1	-	-	-
TOTAL	**5**	**7**	**3**	**4**	**1**	**2**
SECTION A – 12			**SECTION B – 7**		**SECTION C – 3**	

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	3
CO 3	3	2	3	3	2
CO 4	2	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**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	Explain financial management concepts, financial goals, time value of money, and sources of finance to understand corporate financial decisions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Examine the various costs of capital measures involved in the financial decision-making process.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate capital budgeting techniques to assess investment decisions and project feasibility.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Apply dividend policies and working capital management techniques to ensure effective financial operations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Analyse financial markets, mutual funds, and depositories to understand recent trends in financial systems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

APPLIED FINANCIAL MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XX
COURSE NAME: ENTREPRENEURIAL DEVELOPMENT AND MANAGEMENT	COURSE CODE: 26UHON320
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Introduction to the concept of entrepreneurship to enable every student to develop the skills of independent entrepreneurs.

COURSE OUTCOMES:

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

1. Explain the concepts, types, traits, functions, and entrepreneurial scenarios in India to understand entrepreneurship fundamentals.
2. Apply design thinking tools and techniques to generate ideas and identify viable business opportunities.
3. Analyse the process and feasibility of setting up an enterprise, including selection of business forms and evaluation of business viability.
4. Apply business models and project reports by integrating market analysis, funding requirements, and compliance procedures.
5. Determine the various entrepreneurship programmes available and its roles.

UNIT- I (12 HOURS)

Introduction to Entrepreneur

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT- II (12 HOURS)

Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT-III (12 HOURS)

Setting up of an Enterprise

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT- IV **(12 HOURS)**

Business Model Canvas and Formulation of Project Report

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT- V **(12 HOURS)**

MSMEs and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD – SIDBI – SFC – SDC – EDII – EPCCB – Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India. Industrial Visit to Small Scale Industrial Units/Start-ups and Submission of a Report – Analysis of real-world companies.

Note: Case Studies on Successful Entrepreneurs in All Units

RECOMMENDED TEXT BOOKS:

1. C.B. GUPTA and S.P. SRINIVASAN, Entrepreneurial Development
2. S.S. KHANKA, Entrepreneurial Development.

REFERENCE BOOKS:

1. Drucker, P. F. Innovation and Entrepreneurship: Practice and Principles. Harper &Row, (1986).
2. Gupta ,M. Entrepreneurial Development Raj Publishing House,(2006)
3. Suresh, J. Entrepreneurial Development, Margham Publications, (2002).

E-LEARNING RESOURCES:

1. https://www.pasc.edu.in/wpcontent/uploads/2021/04/ENTREPRENEURSHIP-DEVELOPMENT-III-BBA.pdf
2. https://www.youtube.com/watch?v=gCRN8wS8PBM&list=PL92RPe36fLKgb2MbfwfZ6Xj5IWEG8Tre_

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	3	1	1
III	3	2	1
IV	2	1	-
V	2	2	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the concepts, types, traits, functions, and entrepreneurial scenarios in India to understand entrepreneurship fundamentals.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K4,K5
CO2	Apply design thinking tools and techniques to generate ideas and identify viable business opportunities.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyse the process and feasibility of setting up an enterprise, including selection of business forms and evaluation of business viability.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5,
CO4	Apply business models and project reports by integrating market analysis, funding requirements, and compliance procedures.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Determine the various entrepreneurship programmes available and its roles.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

ENTREPRENEURIAL DEVELOPMENT AND MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: IKS**
COURSE NAME: **INDIAN KNOWLEDGE SYSTEM (IKS) WITH AN ACCOUNTING PERSPECTIVE**	**COURSE CODE: 26UIKS403**
SEMESTER: IV	**MARKS:100**
CREDITS: 1	**TOTAL HOURS:15**
THEORY	

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

COURSE OUTCOMES:

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

Question Paper Pattern - MCQs

PROGRAMME: B.COM (HONOURS)	**BATCH:2024-27**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP - IV	**COURSE CODE: 26UINT404**
SEMESTER: IV	**MARKS:100**
CREDITS: 4	**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 skill and multi - disciplinary skills
3. Gain industry exposure
4. Practice ethical and sustainable approaches
5. Enhance career preparedness

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 4 weeks after the completion of IV semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them. Students need to obtain a Letter of Acceptance initially and a letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students will submit an Internship report.

The Internship marks shall consist of the following:

Viva Voce	50 Marks
Evaluation	50 Marks
Total	100 Marks

The Internship evaluation and Viva-voce examination shall be done internally by the Guide.

SEMESTER – V

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXI**
COURSE NAME: COSTING TECHNIQUES AND PRACTICES	**COURSE CODE: 26UHON321**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE

Introduction to the concepts and practices of accounting for maintaining cost efficiencies.

COURSE OUTCOMES

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

1. Apply the concepts, objectives, nature and scope of cost accounting and distinguish it from financial accounting.
2. Prepare cost sheets and tender/quotation statements by applying cost elements and overhead classification.
3. Examine material costing techniques such as EOQ, stock levels and methods of pricing issues to manage material efficiency.
4. Analyse labour cost components and wage systems to evaluate labour productivity and cost control methods.
5. Apply overhead allocation and machine hour rate techniques to ensure accurate production costs.

UNIT-I **(18 HOURS)**

Introduction to Cost Accounting

Meaning and definition of cost accounting – Objectives – Nature and scope of cost accounting – Functions of cost accounting – Advantages and disadvantages – Limitations – Cost accounting vs financial accounting – Cost analysis – Concepts and classifications – Installation of costing systems – Requisites of a good costing system – Cost centres and profit centres (theory only).

UNIT-II **(18 HOURS)**

Cost Sheet, Tender and Quotations

Meaning – Elements of cost – Classification of overheads – Specimen of cost sheet – Treatment of stocks or inventories – Tender and quotations.

UNIT-III **(18 HOURS)**

Material Costing

EOQ – Stock levels: minimum stock level, maximum stock level, average stock level, danger level – ABC analysis – Stores ledger – Bin card – Methods of pricing issues: LIFO, FIFO, HIFO, basic stock method, simple average and weighted average.

UNIT-IV **(18 HOURS)**

Labour Cost

Computation and control – Labour turnover – Methods of labour turnover – Replacement – Separation and flux method – Labour recession – Labour outsourcing for job work – Methods of wage payment – Idle time – Overtime – Time rate and piece rate system – Straight and Taylor's differential piece rate – Halsey plan, Rowan plan, Merrick's multiple piece rate system – Gantt's task bonus plan.

UNIT-V **(18 HOURS)**

Overheads and Machine Hour Rate

Overheads: meaning – Classification – Allocation – Apportionment and absorption – Primary and secondary distribution – Repeated distribution (simultaneous and other methods excluded) – Machine hour rate: meaning – Determination of fixed and variable costs – Calculation of machine hour rate.

THEORY - 20% PROBLEMS - 80%

RECOMMENDED TEXT BOOKS:

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications

REFERENCE BOOKS:

1. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
2. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
3. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

E-LEARNING RESOURCES:

1. https://www.youtube.com/watch?v=ESqO8sFgQa0&list=PLLhSIFfDZcUVE2kzOhEubO9rkv UOAgZbz
2. https://www.investopedia.com/terms/o/operating-cost.asp
3. https://www.deskera.com/blog/overheads/

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	-	1	-	1
II	1	2	-	1	-	1 (Q.no 20)
III	1	1	1	1	-	1
IV	1	1	-	2	-	-
V	1	1	-	1	-	-
TOTAL	**5**	**7**	**1**	**6**	**-**	**3**
SECTION A – 12		**SECTION B – 7**		**SECTION C – 3**		

PO-CO Mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply the concepts, objectives, nature and scope of cost accounting and distinguish it from financial accounting.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Prepare cost sheets and tender/quotation statements by applying cost elements and overhead classification.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Examine material costing techniques such as EOQ, stock levels and methods of pricing issues to manage material efficiency.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyse labour cost components and wage systems to evaluate labour productivity and cost control methods.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Apply overhead allocation and machine hour rate techniques to ensure accurate production costs.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

COSTING TECHNIQUES AND PRACTICES

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXII**
COURSE NAME: CORPORATE ETHICS AND GOVERNANCE	**COURSE CODE: 26UHON322**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE:

Introduction to the areas of ethics governing the corporate culture, corporate strategy, ethical behavior.

COURSE OUTCOMES:

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

1. Explain concepts of ethics, values, and moral principles and their relevance in business decision-making.
2. Analyse ethical management practices, leadership values, and corporate ethical issues in organizational contexts.
3. Evaluate CSR concepts and practices, including stakeholder management, environmental ethics, and professional responsibility.
4. Examine corporate governance models, principles, and mechanisms including transparency, whistle blowing, and e-governance.
5. Evaluate governance structures, investor protection mechanisms, and the role of accountants and auditors in corporate accountability.

UNIT – I (12 HOURS)

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory –relevance of business ethics – arguments for and against – business values for 21st century - ethics in Indian business.

UNIT – II (12 HOURS)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay –ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics.

UNIT – III (12 HOURS)

Corporate social responsibility – meaning – promoting stakeholders' satisfaction – corporate responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology– work ethics and professional responsibility.

UNIT – IV **(12 HOURS)**

Corporate Governance – meaning, scope- models and benefits – transparency -green governance - e - Governance - Independent Directors- whistle blowing.

UNIT – V **(12 HOURS)**

Corporate Governance– Governance Committees – Shareholders grievances committee - investor protection – Management discussion analysis –Role of accountants and auditors – accountability – professional codes & values.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – Excel Books.
3. William H. Shaw, Business Ethics – Thomson Publications
4. N. Bala Subramani yan, corporate boards and Governance – Sterling publishers
5. Reference on corporate governance and director's duties and responsibilities – publication of Institute of Company Secretaries

REFERENCE BOOKS:

1. Neville Bain & David Band, "Winning Ways through corporate governance" – Macmillan Publishers
2. Naresh Chandra committee report published in charted secretary, Feb 2003 – VI.33, No.2.
3. SEBI report on corporate governance published in Economic Developments in India, Vol:20, 1999
4. John Harper, "Chairing the Board", Kogan press.

E-LEARNING RESOURCES:

1. https://edukemy.com/blog/ethics-in-corporate-governance-upsc-ethics-notes/#:~:text=within%20the%20organization.-,Role%20of%20ethics%20in%20ensuring%20transparency%20and%20accountability%3A,for%20stakeholders%20to%20trust%20them.
2. https://www.bimkadapa.in/materials/BECG%20-5-UNITS-PDF.pdf
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/I%20Sem.%20-%20Corporate%20Governance%202019%20ADmn..pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	-
II	3	1	1
III	2	2	1
IV	2	2	1
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain concepts of ethics, values, and moral principles and their relevance in business decision-making.	PO 1,2,3,4	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyse ethical management practices, leadership values, and corporate ethical issues in organizational contexts.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate CSR concepts and practices, including stakeholder management, environmental ethics, and professional responsibility.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Examine corporate governance models, principles, and mechanisms including transparency, whistle blowing, and e-governance.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Evaluate governance structures, investor protection mechanisms, and the role of accountants and auditors in corporate accountability.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

CORPORATE ETHICS AND GOVERNANCE

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXIII
COURSE NAME: INCOME TAX THEORY, LAW AND PRACTICE - I	COURSE CODE: 26UHON323
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE

Introduction to various components in computing income tax.

COURSE OUTCOMES

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

1. Explain basic concepts of income tax, residential status, and exempted incomes under the Income Tax Act.
2. Calculate salary income including allowances, perquisites, and deductions as per income tax provisions.
3. Calculate income from house property by determining annual value and applicable deductions.
4. Evaluate business and professional income by identifying allowable expenses and computing depreciation.
5. Analyse various assessment procedures and provisions relating to advance tax and deduction of tax at source.

UNIT-I (18 HOURS)

Income Tax- Important Definitions under Income Tax Act – Agricultural income – Assesse- Person – Assessment Year – Previous Year – Exceptions to previous year – Income – definition - features – Gross Total Income – Total Income. (Theory)– Residential status (Simple problems) – Scope of total income (Simple problems) - Incomes exempt from tax (Theory).

UNIT-II (18 HOURS)

Salaries –Characteristics- Computation of Salary Income- Provident Fund- Allowances – Perquisites and their valuation –Profits – In –Lieu of salary- Payments exempted u/s 10 – Leave Travel – Gratuity – Pension – Commutation of pension – Leave salary –Deductions u/s 16 (Simple problems)

UNIT-III (18 HOURS)

Income from House Property – Definition of Annual Value – Types of rental values - Determination of Annual value - Deduction from Annual value – Computation of Income under different circumstances (simple problems)

UNIT-IV **(18 HOURS)**

Income from Business– Definition, Computation of Business Income - Allowable and Not Allowable expenses. Income from Profession – Definition – Computation of Professional income for Doctors, Lawyers and Chartered Accountants. Depreciation u/s 32 – rates – computation of depreciation (simple problems).

UNIT-V **(18 HOURS)**

Income Tax Authorities –Powers of the central Board of Direct Taxes (CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures – Self Assessment –Best Judgment Assessment – Income Escaping Assessment (Re- assessment)- Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning. (Theory)

THEORY – 20% PROBLEM – 80%

RECOMMENDED TEXT BOOKS:

1. Dr. Vinod, K.Singhania, Students Guide to IncomeTax,Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
5. Dr. Vinod, K.Singhania, Students Guide to IncomeTax,Taxmann Publications Pvt.Ltd, New Delhi.
6. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.

REFERENCE BOOKS

1. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
2. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES

1. **https://www.bankbazaar.com/tax/tax-on-agricultural-income.html#:~:text=By%20default%2C%20agricultural%20income%20is,Income%20Tax%20Act%20of%20India.**
2. **https://cleartax.in/s/house-property**
3. **https://www.canarahsbclife.com/blog/tax-saving/what-is-income-tax-return**

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	2	-	-
II	-	3	1	1	-	1 (Q.no 20)
III	-	3	-	1	-	1
IV	-	2	-	1	-	1
V	1	1	1	-	-	-
TOTAL	**2**	**10**	**2**	**5**	**-**	**3**
SECTION A - 12			**SECTION B – 7**		**SECTION C – 3**	

PO-CO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	3
CO 2	2	3	3	3	3
CO 3	3	3	2	2	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	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	2	3	3	2	3
CO 4	3	2	2	3	2
CO 5	3	3	3	3	3
Ave.	**2.80**	**2.80**	**2.80**	**2.80**	**2.80**

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain basic concepts of income tax, residential status, and exempted incomes under the Income Tax Act.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Calculate salary income including allowances, perquisites, and deductions as per income tax provisions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Calculate income from house property by determining annual value and applicable deductions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Evaluate business and professional income by identifying allowable expenses and computing depreciation.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Analyse various assessment procedures and provisions relating to advance tax and deduction of tax at source.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

INCOME TAX THEORY, LAW AND PRACTICE - I

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXIV
COURSE NAME: ACCOUNTING STANDARDS	COURSE CODE: 26UHON324
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY AND PROBLEM	

COURSE OBJECTIVE:

Introduction to accounting standards and it relates the same to various relevant situations.

COURSE OUTCOMES:

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

1. Explain the framework of accounting standards, IFRS convergence, and conceptual framework of financial reporting.
2. Apply accounting standards to prepare disclosures and ensure compliance with accounting policies and assumptions.
3. Determine inventory valuation and cash flow statements using relevant accounting standards.
4. Analyse profit measurement, depreciation methods, and fixed asset accounting to ensure accurate financial reporting.
5. Evaluate accounting standards related to investments, amalgamations, and intangible assets for financial reporting purposes.

UNIT- I (15 HOURS)

Framework of Accounting Standards and Global Convergence

Introduction to Accounting Standards – meaning – objectives – scope – setting process – benefits and limitations – Need for convergence towards global standards – Introduction to International Financial Reporting Standards (IFRS)– Role of Institute of Chartered Accountants of India – Conceptual Framework for Financial Reporting – Difference between Accounting Standards (AS) and Indian Accounting Standards (Ind AS).

UNIT- II (10 HOURS)

Applicability and Disclosure of Accounting Standards

Accounting Standards issued by ICAI – implication of mandatory status – applicability of accounting standards – financial items covered – Disclosure of Accounting Policies (AS 1) – accounting assumptions and conventions – manner of disclosure – disclosure of changes in accounting policies .

UNIT- III **(15 HOURS)**

Inventory Valuation and Cash Flow Reporting

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories - meaning of Costs of purchase- Costs of Conversion- Exclusions from the cost of inventories. Cash Flow Statement (AS 3) [Simple Problems only] - meaning- Classification Cash Flows-Cash flow reporting- disclosures. Contingencies and Events Occurring after the Balance Sheet Date (AS 4)- meaning.

UNIT - IV **(10 HOURS)**

Profit Measurement, Depreciation, and Fixed Assets

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS 5)- meaning. Depreciation Accounting (AS 6)- meaning-methods- Revenue Recognition (AS 9)- Accounting for Fixed Assets (AS 10)- identification of fixed asset-Components of costs- Amount substituted for historical costs-Retirement and disposal.

UNIT – V **(10 HOURS)**

Investments, Amalgamations, and Other Accounting Standards

Accounting for investments (AS 13) - Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS 14) - meaning- Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets (AS 26) - meaning. Provisions, Contingent Liabilities and Contingent Assets (AS 29)-meaning.

THEORY 80% PROBLEM 20%

RECOMMENDED TEXT BOOKS:

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata,McGraw Hill

REFERENCE BOOKS:

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. Dalal Gaggar K shirsagar, Accounting Standards & Corporate Accounting Practices,Wadhwaand Company Nagpur.

E-LEARNING RESOURCES:

1. https://www.youtube.com/watch?v=nOPUA8smHbM
2. https://www.taxmann.com/research/account-audit/accounting-standards/accounting

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
I	2	-	1	-	1	-
II	3	-	2	-	-	-
III	1	2	1	1	-	1 (Q.no 20)
IV	2	-	1	-	-	-
V	2	-	1	-	1	-
TOTAL	**10**	**2**	**6**	**1**	**2**	**1**
SECTION A - 12			**SECTION B - 7**		**SECTION C - 3**	

PO-CO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	3
CO 2	3	3	3	2	2
CO 3	2	3	2	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**	**2.80**

PSO – CO mapping

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

PO, PSO-CO Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the framework of accounting standards, IFRS convergence, and conceptual framework of financial reporting.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Apply accounting standards to prepare disclosures and ensure compliance with accounting policies and assumptions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Determine inventory valuation and cash flow statements using relevant accounting standards.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyse profit measurement, depreciation methods, and fixed asset accounting to ensure accurate financial reporting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Evaluate accounting standards related to investments, amalgamations, and intangible assets for financial reporting purposes	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

ACCOUNTING STANDARDS

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXV**
COURSE NAME: PRINCIPLES AND PRACTICE OF AUDITING	**COURSE CODE: 26UHON325**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE:

Introduction to basic concepts in auditing and its practical applicability.

COURSE OUTCOMES:

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

1. Explain the basic concepts, types, objectives, and utility of auditing in business organizations.
2. Analyse audit planning procedures, internal control systems, and the role of internal audit in organizational efficiency.
3. Apply audit techniques such as sampling, vouching, verification, and valuation to examine financial records.
4. Evaluate the qualifications, responsibilities, and ethical standards of auditors in carrying out audit functions.
5. Describe audit reports, audit opinions, and audit committee functions to ensure effective audit communication and governance.

UNIT- I **(10 HOURS)**

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit.

UNIT –II **(13 HOURS)**

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files Internal Control–Characteristics – Evaluation, Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor.

UNIT- III **(12 HOURS)**

Audit Sampling,Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchase return, Sales, Sales return) - Verification & Valuation of Assets & Liabilities.

UNIT –IV **(13 HOURS)**

Internal Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor, Professional Ethics.

UNIT- V **(12 HOURS)**

Audit Committee- Constitution -Audit Report-characteristics – types of opinion- Information System Audit.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing, Himalaya Publishing House, Mumbai
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra

REFERENCE BOOKS:

1. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. B.L.Tandon, Auditing, Sultan Chand & Sons, New Delhi.

E-LEARNING RESOURCES:

1. https://www.tndalu.ac.in/econtent/45_Practical_Auditing.pdf
2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1019.pdf
3. https://www.youtube.com/watch?v=xoAlt6syZbw

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	**3.00**	**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 the basic concepts, types, objectives, and utility of auditing in business organizations.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse audit planning procedures, internal control systems, and the role of internal audit in organizational efficiency.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Apply audit techniques such as sampling, vouching, verification, and valuation to examine financial records.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate the qualifications, responsibilities, and ethical standards of auditors in carrying out audit functions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Describe audit reports, audit opinions, and audit committee functions to ensure effective audit communication and governance.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

PRINCIPLES AND PRACTICE OF AUDITING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2		5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXVI
COURSE NAME: RESEARCH TECHNIQUES AND METHODS	COURSE CODE: 26UHON326
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Introduction to understand the importance of formulating the problems and statement of research

COURSE OUTCOMES:

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

1. Explain the concepts, types, and steps of research methodology to design a research problem effectively.
2. Apply hypothesis testing concepts and sampling techniques to determine appropriate research samples.
3. Evaluate measurement scales and data collection methods to ensure validity and reliability in research.
4. Analyse research data using editing, coding, classification, tabulation, and statistical tools including SPSS.
5. Prepare research reports by interpreting data and applying appropriate reporting styles and conventions.

UNIT- I (12 HOURS)

Introduction to research methodology – meaning and purpose – Types of Research – Research design –steps in selection & formulation of a research problem – steps in research.

UNIT- II (12 HOURS)

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques– sampling error and sample size.

UNIT- III (12 HOURS)

Measurement & scaling techniques – Data collection – methods – testing validity and reliability.

UNIT- IV (12 HOURS)

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS).

UNIT –V **(12 HOURS)**

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G Murdock, Business Research – Concepts & Practice, International text book Company

REFERENCE BOOKS:

1. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
2. Ravilochanan, Research Methodology

E-LEARNING RESOURCES:

1. https://www.youtube.com/watch?v=Pouqksj7px8
2. https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-%20B%20Com,%20BBA-Research%20Methodology_0.pdf
3. https://ccsuniversity.ac.in/bridge- library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf
4. https://www.slideshare.net/ManojKumar730/research-methodology-notes-for-bcombbambamadurai-kamaraj-university-and-for-other-ug-and-pg-courses-mba

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	2
CO 4	3	2	2	3	3
CO 5	3	3	3	3	3
Ave.	**3.00**	**2.80**	**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	Explain the concepts, types, and steps of research methodology to design a research problem effectively.	PO 1,2,3,5	PSO 1,2,3,5	K1,K2,K3,K4, K 5
CO2	Apply hypothesis testing concepts and sampling techniques to determine appropriate research samples.	PO 1,2,3,5	PSO 1,2,3,5	K1,K2,K3,K4, K 5
CO3	Evaluate measurement scales and data collection methods to ensure validity and reliability in research.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K 5
CO4	Analyse research data using editing, coding, classification, tabulation, and statistical tools including SPSS.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Prepare research reports by interpreting data and applying appropriate reporting styles and conventions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

RESEARCH TECHNIQUES AND METHODS

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2024-27**
PART: III	**COURSE COMPONENT: LIFE SKILLS II**
COURSE NAME: ENVIRONMENTAL STUDIES	**COURSE CODE: 26UEVS401**
SEMESTER: V	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE:

To create awareness among the students community about the Environmental Issues, Causes and Remedies.

COURSE OUTCOMES:

On completion of the course the students will be able to

1. CO1: Define the scope and importance of environmental studies and its relevance to sustainable development. (K1)
2. CO2: Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable. (K1)
3. CO3: Describe the concept of biodiversity and list major conservation strategies. (K2)
4. CO4: Identify the causes and types of environmental pollution and recall common prevention measures. (K1)
5. CO5: List basic disaster management plans for common environmental hazards and recall preparedness measures at community level. (K1)

UNIT-I (4 HOURS)

Multidisciplinary nature of environmental studies

Definition, scope and importance-Need for public awareness.

UNIT -II (8 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 overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e. **Energy resources:** Growing energ y 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 lifestyles.

UNIT-III **(6 HOURS)**

Ecosystems

Concept of an ecosystem.

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

a. Forest ecosystem
b. Grassland ecosystem
c. Desert ecosystem
d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT-IV **(6 HOURS)**

Biodiversity and its conservation

Introduction – Definition: genetic, species and ecosystem diversity.

- Bio geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and optional values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-sports of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-V **(6 HOURS)**

Environmental Pollution

Definition

Cause, effect and Control measures of:

a. Air pollution
b. Water pollution
c. Soil pollution
d. Marine pollution
e. Noise pollution
f. Thermal pollution
g. 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.

Question paper pattern: MCQs

PROGRAMME: B.COM (HONOURS)	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP - V	**COURSE CODE: 26UINT405**
SEMESTER: V	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: NIL**
PRACTICAL	

COURSE OBJECTIVE

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

COURSE OUTCOMES

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

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

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 2 weeks after the completion of V semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them. Students need to obtain a Letter of Acceptance initially and a letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students will submit an Internship report.

The Internship marks shall consist of the following:

Viva Voce	50 Marks
Evaluation	50 Marks
Total	100 Marks

The Internship evaluation and Viva-voce examination shall be done internally by the Guide.

SEMESTER - VI

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXVII**
COURSE NAME:ACCOUNTING FOR DECISION MAKING	**COURSE CODE: 26UHON327**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE

Introduction to accounting information that is useful to an organization for managing and performing its function.

COURSE OUTCOMES

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

1. Explain the concepts, nature, scope, and distinctions of management accounting from financial and cost accounting.
2. Apply marginal costing techniques and CVP analysis to evaluate break-even and managerial decision-making.
3. Analyse financial statements using comparative, common size, and trend analysis techniques.
4. Evaluate financial performance using liquidity, profitability, turnover, and solvency ratios.
5. Prepare various functional budgets and master budgets to support effective financial planning and control.

UNIT- I (18 HOURS)

Management Accounting – Meaning, Definition Nature, Scope, Distinction between Management Accounting & financial accounting - Management Accounting & Cost Accounting

UNIT- II (18 HOURS)

Marginal costing techniques- Feature of marginal costing – Advantages and Limitation of Marginal Costing – Marginal Costing vs Absorption costing – Break-even analysis and break-even point – cost volume profit (CVP) analysis

UNIT- III (18 HOURS)

Analysis of financial statements, users of financial statements- tools of financial statement analysis – Comparative statements, common size statements and trend analysis.

UNIT- IV (18 HOURS)

Ratio Analysis: Meaning, Scope, Advantages and Limitations - Types of ratios – Liquidity - Profitability,Turnover, and Solvency - Construction of balance sheet.

UNIT-V (18 HOURS)

Budgetary Control – Meaning – Preparation of Budgets – Sale Budget - Production Budget – Purchase Budget – Cash Budget - Master Budget.

THEORY – 20% PROBLEMS – 80%

RECOMMENDED TEXT BOOKS:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.

REFERENCE BOOKS:

1. Horngren Sunderu Stratton, Introduction to Management Accounting –Pearson Education.
3. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

E-LEARNING RESOURCES:

1. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/B.Com%20III%20-%20BCOM%203004%20Management%20Accounting.pdf
2. http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e002%20Core%2018%20-%20Management%20Accounting%20-%20VI%20Sem.pdf
3. https://www.youtube.com/watch?v=3TgqOL1Bdms

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	2	-	2	-	1 (Q.no 20)
III	1	2	-	1	-	-
IV	-	2	-	1	-	1
V	-	2	-	2	-	1
TOTAL	**4**	**8**	**1**	**6**	**-**	**3**
SECTION A – 12			**SECTION B – 7**		**SECTION C – 3**	

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the concepts, nature, scope, and distinctions of management accounting from financial and cost accounting.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Apply marginal costing techniques and CVP analysis to evaluate break-even and managerial decision-making.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyse financial statements using comparative, common size, and trend analysis techniques.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Evaluate financial performance using liquidity, profitability, turnover, and solvency ratios.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Prepare various functional budgets and master budgets to support effective financial planning and control.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

ACCOUNTING FOR DECISION MAKING

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXVIII
COURSE NAME: HUMAN RESOURCE MANAGEMENT AND ORGANIZATIONAL DEVELOPMENT	COURSE CODE: 26UHON328
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

Introduction to framework of Human Resource Management functions for the effective performance in an organization.

COURSE OUTCOMES:

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

1. Examine the nature, scope and functions of Human Resource Management and the process of human resource planning, recruitment and selection.
2. Outline the various techniques of training and development, performance appraisal and remuneration practices.
3. Explain the practices of industrial relations including employee grievances, discipline and labour laws.
4. Analyse the collective bargaining process and organizational development for maintaining effective employer–employee relations.
5. Determine the employee welfare measures, social security and benefits for improving employee well-being.

UNIT- I (15 HOURS)

Introduction to HRM, HRP and Recruitment

Human Resource Management – Nature and Scope – Objectives and Importance- Managerial and Operating Functions –Difference between Personnel management and HRM – Human Resource Planning –Recruitment –Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT- II (15 HOURS)

Training and Development

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers - Remuneration – Factors determining remuneration – Components of Remuneration.

UNIT- III **(15 HOURS)**

Industrial Relations

Introduction to industrial relations – Employee grievances: concept and causes – Grievance redressal mechanism – Discipline: concept and aspects – Disciplinary procedure – Trade Unions Act, 1926 – Industrial Disputes Act, 1947

UNIT- IV **(15 HOURS)**

Organizational Development and Collective Bargaining

Organisational climate – Organisational change – Organisational development: definition and meaning – Collective bargaining – Essentials of effective collective bargaining

UNIT- V **(15 HOURS)**

Employee Welfare

Employee welfare: meaning, objectives, philosophy, scope and limitations – Types of employee welfare – Statutory and non-statutory welfare measures – Labour welfare theories – Social security – Health benefits – Retirement benefits – Other Employee.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. V.S.P.Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Gary Deseler – Human Resource Management

REFERENCE BOOKS:

1. L.M.Prasad – Human Resource Management
2. Tripathi –Human Resource Management

E-LEARNING RESOURCES:

1. https://www.sscasc.in/wp-content/uploads/downloads/BBM/Human-Resource-Management.pdf
2. https://www.youtube.com/watch?v=QPI49JOWtw8
3. http:// www.fimt-ggsipu.org/study/bcom208.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B – 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	3
CO 2	3	3	3	2	3
CO 3	2	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	PSO 5
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	2	3	3	3
Ave.	**3.00**	**2.80**	**2.80**	**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 nature, scope and functions of Human Resource Management and the process of human resource planning, recruitment and selection.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Outline the various techniques of training and development, performance appraisal and remuneration practices.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Explain the practices of industrial relations including employee grievances, discipline and labour laws.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyse the collective bargaining process and organizational development for maintaining effective employer–employee relations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Determine the employee welfare measures, social security and benefits for improving employee well-being.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXIX
COURSE NAME: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	COURSE CODE: 26UHON329
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

Introduction to certain techniques to evaluate and analyse risk and return characteristics of securities such as individual stocks, mutual funds, and government and corporate bonds.

COURSE OUTCOMES:

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

1. Explain the concepts, objectives, constraints, and process of investment and portfolio management.
2. Analyse the investment environment, market indicators, and security analysis approaches including fundamental and technical analysis.
3. Evaluate different types of risk and return to assess investment decisions and measure risk.
4. Apply portfolio theories and diversification techniques to manage investment portfolios.
5. Examine capital market theories and models such as CAPM and APT to interpret pricing of securities and market behavior.

UNIT- I (12 HOURS)

Nature and scope of investment management – investment objectives, constraints – factors –Investment process – investment management and portfolio management

UNIT- II (12 HOURS)

Understanding the investment environment – sources of investment information – approaches of security analysis – market indicators – security price movements – fundamental analysis – technical analysis– Dow Theory – Random walk theory – efficient market hypothesis – various forms of market efficiency.

UNIT- III (12 HOURS)

Company analysis components – non-financial aspects - Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.

UNIT- IV **(12 HOURS)**

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and Modern portfolio theory - Diversification – Markowitz's approach – portfolio management process – portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

UNIT- V **(12 HOURS)**

Capital market theory – assumptions – risk, – capital asset pricing model (CAPM) - securities market line - arbitrage pricing theory-options pricing model-put and call -Indian stock market and the institutional investors.

Note: Case study in all units

RECOMMENDED TEXT BOOKS:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetz mann, William N., Portfolio Theory and Investment Analysis", 6th Edn, Wiley, 2003.
2. Prasanna Chandra, "Managing Investments", Tata Mc Graw Hill, New Delhi, 1999.
3. Lee, Cheng F., "Advances in Investment Analysis and Portfolio Management", Publisher:Science & Technology Books.

REFERENCE BOOKS:

1. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata McGraw Hill, 1989.
2. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India,1999.

E-LEARNING RESOURCES:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3014.pdf
2. https://mu.ac.in/wp-content/uploads/2023/05/MMS-Security-Analysis-and-Portfolio-Management-1.pdf
3. https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	MBER S	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	1
III	2	2	1
IV	2	2	-
V	2	1	-
TOTAL	**12**	**7**	**3**
SECTION A – 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q**.no 20 - Case study (from any unit) – Compulsory**			

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the concepts, objectives, constraints, and process of investment and portfolio management	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse the investment environment, market indicators, and security analysis approaches including fundamental and technical analysis	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate different types of risk and return to assess investment decisions and measure risk.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Apply portfolio theories and diversification techniques to manage investment portfolios.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Examine capital market theories and models such as CAPM and APT to interpret pricing of securities and market behavior.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXX**
COURSE NAME: INCOME TAX THEORY, LAW AND PRACTICE – II	**COURSE CODE: 26UHON330**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

Introduction to income received or deemed to be received in India, irrespective of the being accrued or earned outside India.

COURSE OUTCOMES:

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

1. Calculate capital gains under various conditions, including exemptions and indexation, as per income tax provisions.
2. Calculate income from other sources by applying relevant provisions, deductions, and grossing-up methods.
3. Analyse provisions related to clubbing of income, deemed incomes, and set-off and carry forward of losses.
4. Apply permissible deductions and compute total income for assessment of individuals.
5. Explain assessment procedures, filing of returns, and the use of PAN in income tax compliance.

UNIT-I (18 HOURS)

Income under Capital Gains –short-term, long-term capital gains-certain transactions not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances - Exempted capital gains computation of capital gains.

UNIT-II (18 HOURS)

Income from Other Sources –their computation –grossing up – deduction in computing income under the head.

UNIT-III (18 HOURS)

Clubbing of Income –Deemed Incomes –Provisions of the Act relating to clubbing of income –Set off – Carry forward and Set-off of losses.

UNIT-IV (18 HOURS)

Permissible deductions from gross total income–Sec.80C, 80CCC, 80D, 80G, - Assessment of Individual (Covering Capital Gains, Income from Other Sources).

UNIT-V (18 HOURS)

Assessment of individuals (covering incomes under salary, house property, business or profession) – Filing of returns – Permanent Account Number (PAN) and its usage. (Theory)

THEORY – 20% PROBLEM – 80%

RECOMMENDED TEXT BOOKS:

1. Dr. Vinod K.Singhania, Students Guide to Income Tax,Taxmann Publications Pvt.Ltd, NewDelhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES:

1. https://cleartax.in/s/capital-gains-income#:~:text=Any%20profit%20or%20gain%20that,is%20called%20capital%20gai ns%20tax
2. https://www.youtube.com/watch?v=7p3esqZX28k&list=PL5OU27lGzKQBIJSlzrLPbD1YkjWXXgS3Y
3. https://www.canarahsbclife.com/faqs/tax-saving/how-is-income-from-other-sources- taxed-in-india
4. https://cleartax.in/s/other-income-sources
5. https://tax2win.in/guide/section-64-clubbing-income
6. https://cleartax.in/s/80c-80-deductions

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	MBER S	MARKS	TOTAL
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	3	-	2	-	1 (Q.no.20)
II	-	2	-	2	-	1
III	-	2	-	1	-	-
IV	-	2	-	1	-	-
V	3	-	1	-	1	-
TOTAL	**3**	**9**	**1**	**6**	**1**	**2**
SECTION A - 12			**SECTION B – 7**		**SECTION C – 3**	

PO-CO Mapping

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

PSO – CO mapping

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

PO, PSO-CO-Question Paper Mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Calculate capital gains under various conditions, including exemptions and indexation, as per income tax provisions.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Calculate income from other sources by applying relevant provisions, deductions, and grossing-up methods.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyse provisions related to clubbing of income, deemed incomes, and set-off and carry forward of losses.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Apply permissible deductions and compute total income for assessment of individuals.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Explain assessment procedures, filing of returns, and the use of PAN in income tax compliance.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

INCOME TAX THEORY, LAW AND PRACTICE – II

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XXXI**
COURSE NAME: BUSINESS TAXATION	**COURSE CODE: 26UHON331**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVE:

The course aims to provide a comprehensive understanding of Goods and Services Tax (GST) and its structure, procedures, and compliance requirements.

COURSE OUTCOMES:

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

1. Explain the concepts, types, and constitutional framework of business taxation and its role in decision-making.
2. Analyse corporate taxation provisions, including MAT, DDT and tax planning practices.
3. Apply GST concepts, structure, and compliance procedures in business taxation.
4. Evaluate tax planning strategies and legal frameworks governing various taxes.
5. Determine customs duties by applying valuation rules and assessable value concepts.

UNIT - I (12 HOURS)

Introduction to Business Taxation

Meaning, objectives, and importance of business taxation- principles of taxation - Types of taxes: Direct and Indirect- Constitutional framework of Indirect Taxes before GST- (Taxation Powers of Union & State Government) - Introduction of GST - Role of taxation in business decisions. (Pricing, Cost, Profit Planning).

UNIT- II (12 HOURS)

Basics of Corporate Taxation

Meaning of company taxation – types of companies: domestic and foreign – overview of corporate tax rates – Minimum alternate Tax (MAT)- Meaning and purpose – Dividend Taxation (Post – DDT) – Tax in the hands of shareholders – Ethical issues in taxation.

UNIT-III (12 HOURS)

Goods and Services Tax (GST)

Meaning – objectives and advantages of GST – Structure of GST: CGST, SGST,IGST- GST Council & GST Network – Taxable event: supply – Basics of time of supply – Place of supply –

Input tax credit (ITC) – meaning and simple set - off mechanism – Overview of GST Registration - GST Returns – basics of Reverse charge mechanism.

UNIT –IV (12 HOURS)

Tax Planning, Other Taxes, and Legal Framework

Meaning – objectives and importance of Tax Planning – Types of tax planning – short term vs long term – difference between tax planning vs Tax avoidance vs Tax evasion - GST Framework – Tax authorities and their roles – Basic ideas of assessment – appeals and penalties – compliance and ethical responsibility.

UNIT -V (12 HOURS)

Fundamentals of Customs Act

Meaning and objectives of customs duty – types of custom duties – basic customs duty –concepts of IGST on imports – key concepts: definition – import – export – customs station – Basic import procedure.

Note: Case study in all units

RECOMMENDED TEXT 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

REFERENCE BOOKS:

2. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.
3. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publications.
4.

E-LEARNING RESOURCES:

1. https://cleartax.in/s/gst-law-goods-and-services-tax
2. https://www.taxmann.com/bookstore/bookshop/bookfiles/GST%20(%20CA-Intermediate%20)chapter2.pdf
3. https://cleartax.in/s/gst-input-tax-credit
4. https://cleartax.in/s/gst-payments-and-refunds
5. https://cleartax.in/s/customs-duty-india
6. https://www.youtube.com/watch?v=dZYSLUNErLU&pp=ygUYZ3N0IG1hcmF0aG9uIGluIGVuZ2xpc2gg

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	**Definition / Principle** Answer any 10 out of 12 questions	01-12	2	20
B	**Short Answer** Answer any 5 out of 7 questions	13-19	8	40
C	**Essay** **Question 20 is Compulsory** (Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	2	1	-
IV	2	2	1
V	3	1	-
TOTAL	**12**	**7**	**3**
SECTION A - 12		SECTION B - 7	Section C – 3 (1 compulsory +1 optional from remaining)
Q.no 20 - Case study (from any unit) – Compulsory			

PO-CO Mapping

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

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	2
CO 4	2	3	3	2	3
CO 5	3	3	3	3	3
Ave.	**2.80**	**3.00**	**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)
CO1	Explain the concepts, types, and constitutional framework of business taxation and its role in decision-making.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Analyse corporate taxation provisions, including MAT, DDT, and tax planning practices.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Apply GST concepts, structure, and compliance procedures in business taxation.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Evaluate tax planning strategies and legal frameworks governing various taxes.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Calculate duties by applying valuation rules and assessable value concepts.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

BUSINESS TAXATION

Continuous Internal Assessment – Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/recordbook/ 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
Total			50

PROGRAMME: B.COM (HONOURS)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XXXII
COURSE NAME: PROJECT & VIVA VOCE	COURSE CODE: 26UHON332
SEMESTER: VI	MARKS:100
CREDITS: 8	TOTAL HOURS: 75
PRACTICAL	

COURSE OBJECTIVE

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

COURSE OUTCOMES

On the completion of project, the students 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.

In the sixth semester, students are required to engage in a project as part of their curriculum. Project-based learning offers a platform for students to collaborate and take charge of their learning journey, exploring various facets of commerce. This involves to analyse an extensive financial analysis of a company or industry, facilitating the application of essential skills like problem-solving. It enables students to showcase their analytical and research capabilities, preparing them for future endeavors by enhancing students' knowledge and practical skills.

Students shall submit a Project Report at the end of 6th Semester before commencement of the End Semester Examination. The Project marks shall consist of the following:

Internal Evaluation	25 Marks
Viva Voce - External	25 Marks
Project Report Evaluation	50 Marks
Total	100 Marks

The Project evaluation and Viva-voce examination shall be done internally by the Project Guide. Relevant topics will be selected and approved in consultation with the team set for the same. It shall be supervised by external experts from institutions like ICAI, ICMAI, ICSI, Industry/Corporate experts /Professors from other affiliated college.