

# **GURU NANAK COLLEGE (AUTONOMOUS)**

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

Guru Nanak Salai, Velachery, Chennai - 600042



**SCHOOL OF COMMERCE**

**B.COM. PROFESSIONAL ACCOUNTING**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

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

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# **LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**

## **Preamble**

### **1. About the Programme**

B.Com. Professional Accounting programme is specifically designed to suit the Commerce students aspiring to become professionals namely C.A./C.M.A./A.C.S. The in-depth course content provides a more focused approach to a career in Finance/Accounting/Taxation and students opting for B.COM. PA will have an edge over the other B.Com. Students. The curriculum is aimed to frame its syllabus in such a way to support the Professional course aspirants with the subjects taught in their courses at the fundamental and executive level which assures the increasing probability of success rate among the students therefrom.

On-the-Job Modular Training is a unique practical course provided by the Programme to experience the real professional expertise by working in CA firms with the practicing CAs. Besides this, faculty members of CA and CMA institutes and/or practicing professionals handle classes on a regular basis which paves the way for acquiring practical exposure.

B.Com. Professional Accounting paves the way to impart competency among the students to gain theoretical and practical knowledge in the area of Accounting, Auditing, Income Tax, Law and professional ethics, which nurtures the students to enhance themselves to be capable of securing the job and eligible to appear at the executive level in their Professional Courses. In a nation of 125 million people and 6.8 million taxpayers, Professionals serve as financial advisors. The need for Chartered Accountants has become the sine qua non.

In addition to this, the Professional Accounting Course provides further a course on project and business ethics to perform research in their profession through project. The New Education Policy emphasizes further incorporation of interdisciplinary learning in education in its 2020 Framework. Keeping this in mind, this Under Graduate Degree with Professional Curriculum helps to implement the framework given by NEP in an effective way.

### **2. VISION**

To achieve and emerge as a department of academic excellence with overall commitment in providing gateway to global professional career to students in the field of Commerce, Management, Law, Tax and related fields along with real time experience and training program, enabling them to transform into successful professionals, with a holistic concern for better life, environment and society.

### **3. MISSION**

1. To impart professional education by maintaining a competitive and strong standard of education in the related fields of Commerce and Management
2. To empower the students to respond to the challenges in the corporate world and fostering innovation by setting standards by molding them into competent professionals.
3. To enable the students to acquire essential knowledge and skills to enhance their potential for employability and entrepreneurial ventures at global level.
4. To focus on holistic development of the students to enable them to be globally competitive and socially responsible with intrinsic values through outreach initiatives.

### **4. Programme Educational Outcomes (PEOs)**

#### **PEO 1. Values of Life, Ethics & Social Concern**

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

#### **PEO 2: Employability & Entrepreneurship**

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

#### **PEO 3: Regional/National/Global Relevance & Competency**

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

#### **PEO 4: Skill Enhancement, Self-Directed & Lifelong Learning**

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

#### **PEO 5: Research Skills & Innovation**

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

## 5. Programme Outcomes(POs)

### **PO 1 : KNOWLEDGE MANAGEMENT AND PROFESSIONAL COMPETENCY:**

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

### **PO 2 : CRITICAL THINKING AND PROBLEM SOLVING:**

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

### **PO 3 : TEAM WORK AND LEADERSHIP:**

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

### **PO 4 : COMMUNICATION SKILLS AND DIGITAL LITERACY:**

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

### **PO 5 : MULTICULTURAL ETHICS AND COMPETENCE:**

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

## 6. Programme Specific Outcomes (PSOs)

**PSO 1:** Enable students, acquire comprehensive foundational and intermediate practical knowledge in the areas of accounting, management, law, finance and taxation to become self-sufficient, readily employable and professionally competent individuals.

**PSO 2:** Raise technically sound professionals by adopting application-oriented, skill-based learning in line with national and global corporate standards for multi-level sustenance.

**PSO 3:** Develop the potential to formulate and present a broad set of Financial Statements of an organization in accordance with the statutory norms.

**PSO 4:** Develop traits that support sustainable development in a system that supports women's empowerment, entrepreneurship, and employment.

**PSO 5:** Facilitate and apply financial/ statistical and mathematical tools in research, business and academia.

## 7. PEO – PO mapping

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

## 8. PO – PSO mapping

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

## 9. Choice Based Credit System (CBCS)

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

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

## **Eligibility for Admission**

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

## **Duration of the Course**

The 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) Allied Subjects (c) Elective subjects related to the main subject of study and project work.

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

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

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

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

Self-Study (Compulsory) Course (III Semester)

Environmental Studies (IV Semester)

Value Education (V Semester)

Summer Internship (After IV Semester)



#### PART - V: Compulsory Extension Services

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

#### Course Structure

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

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

#### 10.Consolidated Credit Structure for all the 3 years

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

### 11. Credit Distribution for Each Semester:

Semester	Part	Course Component	Name of the Course	Credits	Hou rs/w eek	CIA	ESE	Total
<b>I</b>	<b>I</b>	Language I	Tamil I/Hindi I/Sanskrit I/French I	3	6	50	50	100
	<b>II</b>	English I	English I	3	4	50	50	100
	<b>III</b>	Core I	Financial Accounting - I	4	5	50	50	100
		Core II	Principles of Management	4	5	50	50	100
		Allied I	Business Mathematics and Statistics -I (Common to B.Com. CA)	5	6	50	50	100
	<b>IV</b>	NME I	Basic Tamil I/Advanced Tamil I / Personal Finance	2	2	50	50	100
		Soft Skills I	Communication skills and Personality Development skills	2	2	50	50	100
<b>Total</b>				<b>23</b>	<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours/ week	CIA	ESE	Total
<b>II</b>	<b>I</b>	Language II	Tamil II/Hindi II/Sanskrit II/French II	3	6	50	50	100
	<b>II</b>	English	English II	3	4	50	50	100
	<b>III</b>	Core III	Financial Accounting - II	4	5	50	50	100
		Core IV	Principles of Marketing	4	5	50	50	100
		Allied II	Business mathematics and statistics - II(Common to B.Com. CA)	5	6	50	50	100
	<b>IV</b>	NME II	Basic Tamil II/Advanced Tamil II/Environmental Accounting	2	2	50	50	100
		Soft Skills II	Interview skills and Resume writing	2	2	50	50	100
<b>Total</b>				<b>23</b>	<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours/week	CIA	ESE	Total
III	III	Core V	Corporate Accounting – I	4	6	50	50	100
		Core VI	Commercial and Industrial law	4	5	50	50	100
		Core VII	Banking and financial services	4	6	50	50	100
		Core VIII	Entrepreneurship Development	4	5	50	50	100
		Allied III	Operations Management	5	6	50	50	100
	IV	Soft Skills III	Digital Proficiency and Multimedia skills	2	2	50	50	100
		Self-study paper (Compulsory Course) Can choose any one from the two given	1. Indian Heritage and Knowledge System/ 2. Contemporary World and Sustainable Development	2	-	-	100	100
<b>Total</b>				<b>25</b>	<b>30</b>	<b>300</b>	<b>400</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours/week	CIA	ESE	Total
IV	III	Core IX	Corporate Accounting - II	4	5	50	50	100
		Core X	Management Accounting	4	5	50	50	100
		Core XI	Goods and Services Tax	4	5	50	50	100
		Core XII	Company Law	4	5	50	50	100
		Allied IV	Human Resource Management	5	6	50	50	100
	IV	Soft Skills IV	Foundations of Quantitative Aptitude	2	2	50	50	100
		EVS	Environmental Studies	2	2	50	50	100
<b>Total</b>				<b>25</b>	<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hou rs/w eek	CIA	ESE	Total
V	III	Core XIII	Cost Accounting	4	6	50	50	100
		Core XIV	On-the-job Modular training	4	6	50	50	100
		Core XV	Income Tax law & Practice - I	4	6	50	50	100
		Core XVI	Auditing	4	6	50	50	100
		Elective I -IDE	Basic Laws	5	5	50	50	100
	IV	Value Education	Value Education	2	1	50	50	100
		Internship	Internship	2	-	-	-	-
<b>Total</b>				<b>25</b>	<b>30</b>	<b>300</b>	<b>300</b>	<b>600</b>

Semester	Part	Course Component	Name of the Course	Credits	Hou rs/w eek	CIA	ESE	Total
VI	III	Core XVII	Income Tax Law & Practice - II	4	6	50	50	100
		Core XVIII	Strategic Management	4	6	50	50	100
		Core XIX	Financial Management	4	6	50	50	100
		Elective II	Business Ethics	5	6	50	50	100
		Elective III	Project -Financial reporting analysis	5	6	50	50	100
	V	Extension activity	Participation in NSS/NCC/ Enviro Club, etc.	1	-	-	-	-
	<b>Total</b>				<b>23</b>	<b>30</b>	<b>250</b>	<b>250</b>
<b>Grand Total</b>				<b>144</b>	<b>180</b>			

### Examination

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

### Continuous Internal Assessment (CIA)

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

The schedule for these tests is as follows:

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

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

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

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

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

<b>Percentage of General Attendance</b>	<b>Marks Awarded</b>
90-100	5
75-89	4
60-74	3
<60	0

### **End Semester Examinations (ESE)**

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

## 12. Mode of Evaluation

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

## 13. Method of assessment

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

<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem.</li> <li>• Students are engaged in decision-making and problem–solving.</li> <li>• Evaluation questions do not have single right answers.</li> <li>• Suggested Keywords:  <b>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</b></li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem solving skills</li> <li>• Suggested Keywords:  <b>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</b></li> </ul>

# **SEMESTER I**



<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE I</b>
<b>COURSE NAME: FINANCIAL ACCOUNTING-I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To make use of the fundamental knowledge of accounting, accounting procedure and appropriate usage in different Organizations.

**COURSE OUTCOMES:**

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

1. Acquire basic knowledge of accounting concepts and accounting standards.
2. Grasp the accounting treatment of bank reconciliation statement and to familiarize the accounting treatment of depreciation.
3. Understand and prepare Final accounts of Sole trading concern.
4. Explain the accounting methods for special transactions.
5. Learn the methods of calculating profit for single entry system.

**UNIT I**

**12 Hours**

Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts and Conventions, Accounting Standards- Concepts and objectives (Theory only) - Indian Accounting Standards- Concepts and Objectives. (Theory only) Accounting Process: Books of Accounts – Preparation of Trial Balance - Rectification of errors.

**UNIT II**

**18 Hours**

Bank Reconciliation Statement: Introduction –Preparation. Depreciation Accounting: Meaning – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Change in the method of Depreciation. Insurance Claims – Calculation of Claim Amount – Average Clause.

**UNIT III**

**15 Hours**

Preparation of Final accounts of a Sole Trading Concern – Adjustments – Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet of Non–Trading Organizations.

**UNIT IV**

**15 Hours**

Accounting for the special transactions: Bills of exchange and Promissory Notes – Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills.

**UNIT V**

**15 Hours**

Meaning and Features of Single- Entry system – Defects – Difference between Single Entry and Double Entry System – Methods of Calculation of Profit – Statement of Affairs method – conversion Method.

**THEORY- 20 %      PROBLEMS- 80 %**

### RECOMMENDED TEXTBOOKS:

1. Reddy T.S & Murthy A, Financial Accounting, Margham Publications, Chennai.
2. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
3. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.

### REFERENCE BOOKS:

1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
2. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
3. Maheswari, S.N and S.K. Mahesari, Financial Accounting, Vikas Publishing House, New Delhi.

### E-LEARNING RESOURCES

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

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
TOTAL MARKS				100

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	-	1	-	1	-	1(Compulsory)
III	-	1	-	2	-	1
IV	2	1	-	2	-	-
V	-	2	-	1	-	1
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		Section C – 3 (1 compulsory+1 optional from remaining)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire basic knowledge of accounting concepts and accounting standards.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Grasp the accounting treatment of bank reconciliation statement and to familiarize the accounting treatment of depreciation.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Understand and prepare Final accounts of Sole trading concern.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Explain the accounting methods for special transactions.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Learn the methods of calculating profit for single entry system	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE II</b>
<b>COURSE NAME: PRINCIPLES OF MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To understand the different Management Concepts and its applicability in an organization.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge on basic management concepts and functions.
2. Know the various techniques of planning and decision making.
3. Familiarize with the concepts of organisation structure.
4. Gain knowledge about the various components of staffing.
5. Understand the various control techniques of management

**UNIT I**

**15 Hours**

Meaning- 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 - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities

**UNIT II**

**15 Hours**

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**

**15 Hours**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management/Span of Control

**UNIT IV**

**15 Hours**

Staffing-meaning - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Types-Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**UNIT V**

**15 Hours**

Communication – Types - Barriers to Communication – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

### Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

### RECOMMENDED TEXT BOOKS

1. C B Gupta- Business Organisation & Management
2. Y.K. Bhushan - Principles of Business Organisation
3. Koontz & O'Donnel : Essentials of Management

### REFERENCE BOOKS

1. Singh & T. N. Chabra : Management Concepts & Practices
2. George R.Terry : Principles of Management
3. Peter F.Drucker : The Practice of Management
4. Neeru Vasistha : Principles of Management
5. Kast & R.Seuwing : Organisation & Management

### E-LEARNING RESOURCES

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [http://www.tutotrialspoint.com/management\\_principles/management\\_principlestutorial.pdf](http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf)

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	-
III	2	2	1
IV	2	1	-
V	2	2	1(Compulsory)
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	Section C – 3 (1 compulsory+1 optional from remaining)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire knowledge on basic management concepts and functions.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Know the various techniques of planning and decision making	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Familiarize with the concepts of organisation structure	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Gain knowledge about the various components of staffing.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand the various control techniques of management	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED-I</b>
<b>COURSE NAME: BUSINESS MATHEMATICS AND STATISTICS - I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY &amp; PROBLEMS</b>	

(Common to B.Com CA)

**COURSE OBJECTIVE:**

To apply knowledge of mathematics with emphasis on management applications and interpret, solve business related problems and analyzing real life problem with actual data. To enable the use of statistical, graphical and algebraic techniques wherever relevant.

**COURSE OUTCOMES:**

1. Recall the basic concepts of set theory, indices, interest, diagrammatic representation, measures of central tendency.
2. Understand the types of sets, exponents and logarithms, annuities, graphical representation, dispersion.
3. Apply operations on set theory, using logarithmic properties to solve problems, simple interest and compound interest, frequency distribution, mean, median, mode.
4. Analyze the permutation and combination, discount, histogram, O-give, pie-chart dispersion.
5. Evaluate exponents and logarithms permutation and combination, frequency distribution, relative measures of dispersion.

**UNIT I**

**18 Hours**

**Set Theory and Interest:** Set theory, definition, Elements and types of sets, Operations on Sets, Relations and Functions of Sets Simple interest and Compound interest.  
Part One: Chapter 1,8,9.

**UNIT II**

**18 Hours**

**Indices and Logarithms:** Laws of Indices, Exponents and Logarithms, Permutations and Combinations.  
Part one: Chapter 2,3.

**UNIT III**

**18 Hours**

**Annuity:** Annuities – Banker’s Discount –Discount on bills.  
Part one: Chapter 10,11.

**UNIT IV**

**18 Hours**

**Diagrammatic and Graphical Representation:** Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie- chart.  
Part Two: Chapter 4.

**UNIT V**

**18 Hours**

**Measures of Central Tendency:** Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Coefficient of Variation,

Coefficient of Quartile Deviation.

Part Two: Chapter 5,6

**RECOMMENDED TEXT BOOK:**

1. Business Mathematics and Statistics– P.R.Vittal, Margham Publications, Reprint 2022.

**REFERENCE BOOKS:**

1. Business Mathematics – D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons, 19<sup>th</sup> Edition.
2. Statistical Methods – S.P. Gupta, Sultan Chand & sons, 15<sup>th</sup> Edition.

**E-LEARNING RESOURCES:**

1. <https://archive.nptel.ac.in/courses/111/101/111101109/>
2. <https://www.digimat.in/nptel/courses/video/110107114/L01.html>
3. [NPTEL :: Management - NOC: Business Statistics](#)
4. <https://ocw.mit.edu/courses/18-655-mathematical-statistics-spring-2016/>

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern:**

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

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
Any Unit	-	2	-	2	-	1
<b>TOTAL</b>	5	7	-	7	-	6
	<b>SECTION A - 12</b>		<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	



### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	3	2	2	3
CO 2	3	2	2	3	2
CO 3	3	2	3	3	2
CO 4	2	3	2	2	3
CO 5	2	3	3	3	2
Average	2.4	2.6	2.4	2.6	2.4

### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Recall the basic concepts of set theory, indices.	PSO 1,2,3,4,5	K1
CO2	Understand the types of sets, exponents and logarithms.	PSO 1,2,3,4,5	K1, K2
CO3	Apply operations on set theory, using logarithmic properties to solve the problems.	PSO 1,2,3,4,5	K3
CO4	Analyze the permutation and combination, discount, histogram, O-give, pie-chart.	PSO 1,2,3,4,5	K3, K4
CO5	Evaluate exponents and logarithms, Permutation and combination, dispersion.	PSO 1,2,3,4,5	K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: NON-MAJOR ELECTIVE I</b>
<b>COURSE NAME: PERSONAL FINANCE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To Understand and apply fundamental financial concepts to manage personal finances effectively.

**COURSE OUTCOMES:**

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

1. Grasp the essence of personal finance and its relevance in daily life.
2. Apply key financial concepts to evaluate and manage personal finances effectively.
3. Set clear financial goals and devise actionable plans to achieve them.
4. Master budgeting techniques to optimize cash flow and build savings.
5. Navigate debt management strategies and make informed decisions for financial stability.

**UNIT I**

**6 Hours**

Introduction to Personal Finance- Understanding the importance of personal finance- Basic financial concepts: income, expenses, assets, liabilities, net worth- Setting financial goals and objectives.

**UNIT II**

**6 Hours**

Budgeting and Cash Flow Management- Creating a personal budget- Tracking income and expenses- Strategies for managing cash flow effectively- Emergency fund planning

**UNIT III**

**6 Hours**

Debt Management- Types of debt: good debt vs. bad debt- Understanding interest rates and fees- Strategies for debt repayment- Debt consolidation and refinancing options

**UNIT IV**

**6 Hours**

Personal Finance and Life Events- Financial considerations for major life events (e.g., marriage, children, career changes, retirement)- Insurance planning: life insurance, health insurance, property insurance- Planning for education expenses and college savings

**UNIT V**

**6 Hours**

Final Project and Review- Capstone project: creating a comprehensive personal financial plan- Review of key concepts and takeaways from the course

**RECOMMENDED TEXTBOOKS**

1. "The Total Money Makeover" by Dave Ramsey
2. "Rich Dad Poor Dad" by Robert T. Kiyosaki
3. "Your Money or Your Life: 9 Steps to Transforming Your Relationship with Money and Achieving Financial Independence" by Vicki Robin and Joe Dominguez

## **E-LEARNING RESOURCES**

1. <https://youtu.be/U8LXoDCtqNY?si=n84CywIBkoC52g0h>
2. <https://youtu.be/4j2emMn7UaI?si=ZKyd4kBVYEieyDxF>
3. [https://youtu.be/UcAY6qRHlw0?si=3Fpy4\\_YeZ0ioXOIN](https://youtu.be/UcAY6qRHlw0?si=3Fpy4_YeZ0ioXOIN)

## **Question paper pattern-MCQs**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILL-I</b>
<b>COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

### **COURSE OBJECTIVE:**

To build communication skills for personal and professional development.

### **COURSE OUTCOMES:**

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

### **UNIT I Types of Communication**

**6 Hours**

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

### **UNIT II Etiquette & Ethical Practices in Communication**

**6 Hours**

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

### **UNIT III Self Actualization**

**6 Hours**

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

### **UNIT IV Leadership and Teamwork**

**6 Hours**

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

## UNIT V Stress and Time Management

6 Hours

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

### RECOMMENDED TEXTBOOKS

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

### REFERENCE BOOKS

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

### E-LEARNING RESOURCES

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

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

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

**BREAK UP OF QUESTIONS**

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

## **SEMESTER II**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-2027</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE III</b>
<b>COURSE NAME: FINANCIAL ACCOUNTING-II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To Acquire complete knowledge about maintaining the accounting records in different organizations.

**COURSE OUTCOMES:**

After successful completion of this course, the students will be able to

1. Understand the financial operations of branch accounts.
2. Understand allocation of expenses in departmental accounts.
3. Make computations in Hire purchase and Instalment purchase system
4. Understand the concept and accounting treatment of admission, retirement and death of partners.
5. Gain knowledge on the concept and accounting treatment of dissolution of partnership.

**UNIT I**

**14 Hours**

Branch Accounts – Debtors system – Goods are invoiced at cost or selling price – Stock and Debtors system & Independent branches (Foreign Branches excluded).

**UNIT II**

**13 Hours**

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

**UNIT III**

**15 Hours**

Hire Purchase System – Introduction- Accounting Procedure for high value goods-Default and Repossession –Accounting treatment for goods of small value- Instalment Purchase System (theory only)

**UNIT IV**

**18 Hours**

Partnership Accounts – Admission of partner – Retirement of partner - Death of partner.

**UNIT V**

**15 Hours**

Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) — Insolvency of more than one and all partners.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Reddy T.S & Murthy.A Financial Accounting, Margham Publications, Chennai.
2. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
3. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.



**REFERENCE BOOKS:**

1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
2. Goel. D.K and Shelly Goel, Financial Accounting, Arya Publications.
3. Maheswari, S.N and S.K. Mahesari, Financial Accounting, Vikas Publishing House, New Delhi.

**E-LEARNING RESOURCES:**

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

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	1	-	2	-	-
II	1	1	-	1	-	1
III	1	1	-	1	-	-
IV	1	2	1	1	-	1(Compulsory)
V	1	1	-	2	-	1
TOTAL	4	6	1	7	-	3
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the financial operations of branch accounts	PSO 1,2,3,4,5	K1, K2, K3, K4
CO2	Understand allocation of expenses in departmental accounts.	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO3	Make computations in Hire purchase and Instalment purchase system	PSO 1,2,3,4,5	K1, K2, K3, K4
CO4	Understand the concept and accounting treatment of admission, retirement and death of partners	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO5	Gain knowledge on the concept and accounting treatment of dissolution of partnership.	PSO 1,2,3,4,5	K1, K2, K3, K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE IV</b>
<b>COURSE NAME: PRINCIPLES OF MARKETING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

Introduction of Different concepts and theories of economics in the context of Finance.

**COURSE OUTCOMES:**

After successful completion of the course, the student will be able to

1. know the concept and functions of marketing
2. Understand the importance of market segmentation
3. Examine the stages of new product development
4. Gain knowledge on the various advertising medias
5. Analyse the global market environment

**UNIT I**

**15 Hours**

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

**UNIT II**

**15 Hours**

Meaning and definition- Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

**UNIT III**

**15 Hours**

Marketing Mix—an overview of 4P’s of Marketing Mix–Product–Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies–Objectives–Factors Influencing Pricing–Kinds of Pricing.

**UNIT IV**

**15 Hours**

Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller–Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

**UNIT V**

**15 Hours**

Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E–Tailing–CRM–Market Research–MIS and Marketing Regulation.

**RECOMMENDED TEXTBOOKS:**

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.
2. Dr. C.B. Gupta& Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr. AmitKumar, Principles of Marketing, Shashibhawan Publishing House, Chennai

4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor, Principles of Marketing, PHI Learning, New Delhi

**REFERENCE BOOKS:**

1. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

**E-LEARNING RESOURCES:**

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

**GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION**

**PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	-
II	2	2	1
III	2	2	1(Compulsory)
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Know the concept and functions of Marketing	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Understand the importance of Market Segmentation	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Examine the stages of New product development	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Gain knowledge on the various advertising medias	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Analyse the global market environment	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED-II</b>
<b>COURSE NAME: BUSINESS MATHEMATICS AND STATISTICS - II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY &amp; PROBLEMS</b>	

**(Common to B.Com. CA)**

**COURSE OBJECTIVE:**

To apply knowledge of mathematics with emphasis on management applications and interpret, solve business related problems and analyzing real life problem with actual data.

**COURSE OUTCOMES:**

1. Recall the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.
2. Understand the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.
3. Apply the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.
4. Analyze arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.
5. Evaluate arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.

**UNIT I**

**18 Hours**

**Sequence and Series:** Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between Arithmetic Mean and Geometric Mean, Sum of first n terms of special series. Chapters: 6 and 7 (Part one)

**UNIT II**

**18 Hours**

**Differential calculus:** Basic concepts of differential calculus, Differentiation - First and second order derivatives – Maxima and minima. Chapter: 15 (Part one)

**UNIT III**

**18 Hours**

**Probability:** Independent and dependent events; mutually exclusive events. Total and Conditional Probability. Chapter: 14 (Part two)

**UNIT IV**

**18 Hours**

**Correlation:** Meaning, Applications, types of degree of correlation, Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation.

**Regression:** Meaning, uses, Difference correlation and regression, linear regression equations. Chapters: 8 and 9 (Part two)

**UNIT V****18 Hours**

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

Chapters: 12 (Part two)

**PRESCRIBED BOOK:**

Business Mathematics and Statistics– P.R.Vittal, Margham Publications ,Reprint 2022

**REFERENCE BOOKS :**

1. Business Mathematics – D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons, 19<sup>th</sup> Edition.
2. Statistical Methods – S.P. Gupta, Sultan chand & sons, 15<sup>th</sup> Edition.

**E-LEARNING RESOURCES:**

1. <https://archive.nptel.ac.in/courses/122/104/122104017/>
2. <https://ocw.mit.edu/courses/18-05-introduction-to-probability-and-statistics-spring-2022/>
3. <https://mathforums.com/advanced-probability-statistics/>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1 - 12	3	30
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13 - 19	6	30
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20 - 25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	1	1		1	-	1
V	1	1	-	1	-	1
Any Unit	-	2	-	2	-	1
<b>TOTAL</b>	<b>5</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>6</b>
	SECTION A - 12		SECTION B - 7		SECTION C - 6	

### PSO – CO mapping

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



**PSO-CO-question paper mapping**

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Recall the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.	PSO 1,2,3,4,5	K1
CO2	Understand the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.	PSO 1,2,3,4,5	K1, K2
CO3	Apply the concept of arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.	PSO 1,2,3,4,5	K3
CO4	Analyze arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.	PSO 1,2,3,4,5	K3, K4
CO5	Evaluate arithmetic and geometric progression, first and second order derivatives, probability, correlation, regression and time series analysis.	PSO 1,2,3,4,5	K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: NON-MAJOR ELECTIVE II</b>
<b>COURSE NAME: ENVIRONMENTAL ACCOUNTING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To introduction the fundamentals of Environmental Accounting to the students.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire the basic knowledge of Environmental Accounting.
2. Understand the importance of green accounting.
3. Clear knowledge about carbon accounting.
4. Learn about different concepts of environmentally enhanced life cycles.
5. Acquire knowledge about environmental accounting process

**UNIT I**

**6 Hours**

Accounting & Accountability – Sustainability-Environment and Accounting theories-Environmental Accounting-Organizational theories of the firm.

**UNIT II**

**6 Hours**

Financial Accounting: Meaning and aggregating related and unrelated things – Role of empirical research in accounting studies – Cost accounting and alternative paradigms – managerial accounting and decision-making.

**UNIT III**

**6 Hours**

Environmental view of organizational activities – sustainability and our common future – Role of corporate accounting towards environmental care – contemporary development in green accounting – Social and Environmental Accounting (SEA) – Environment Management Accounting (EMA).

**UNIT IV**

**6 Hours**

Environmental Accounting Methodology – Material flow cost analysis (MFCA) – Environmentally enhanced Life-Cycle Costing (E-LCC) – Full Cost Accounting (FCA) – Environmental Performance Indicators (EPIS).

**UNIT V**

**6 Hours**

Eco-Efficiency or light green view – The Environmental or green view – The Ecological or Deep green view – Sustainability and Accounting paradigms – Environmental accounting process flow – Carbon Accounting.

**RECOMMENDED BOOKS:**

1. Somnath Debnath, Environmental Accounting & sustainability Accountability, Sage Publications India Pvt. Ltd. First edition (2019)
2. Alok Kumar Pramanik, Corporate Environmental Accounting, and Reporting, Kanishkka Publishers, distributors. First edition (2008)

**E-LEARNING RESOURCES:**

1. <https://www.epa.gov/p2/introduction-environmental-accounting-business-management-toolkey-concepts-and-terms>
2. <https://www.ukessays.com/essays/marketing/social-and-environmental-accounting-definitionmarketing-essay.php>
3. [https://en.wikipedia.org/wiki/Environmental\\_full-cost\\_accounting](https://en.wikipedia.org/wiki/Environmental_full-cost_accounting)
4. <https://www.nibusinessinfo.co.uk/content/environmental-key-performance-indicators>
5. <https://www.sustain.life/blog/carbon-accounting>

**Question paper pattern-MCQs**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILL- II</b>
<b>COURSE NAME: INTERVIEW SKILLS AND RESUME WRITING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

**COURSE OBJECTIVE:**

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

**COURSE OUTCOMES:**

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

**UNIT I Introduction to Interview Skills**

**6 Hours**

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

**UNIT II Types of Interview**

**6 Hours**

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

**UNIT III Interviews: Techniques and Strategies**

**6 Hours**

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

**UNIT IV Preparing Biodata/CV/Resume**

**6 Hours**

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

**UNIT V Leveraging Employability Skills**

**6 Hours**

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

## RECOMMENDED TEXTBOOKS

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

## REFERENCE BOOKS

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

## E-LEARNING RESOURCES

1. <https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%20Handout.pdf>
2. <https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/>
3. <https://findjobhub.com/en/types-of-interviews>
4. <https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf>
5. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part\\_1\\_62%20hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf)
6. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part2\\_58hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf)

## GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

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

**BREAK UP OF QUESTIONS**

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

# **SEMESTER III**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE V</b>
<b>COURSE NAME: CORPORATE ACCOUNTING – I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

Learning about different preparation and presentation of Financial Statements of different business entities.

**COURSE OUTCOMES:**

After completion of this course, the student will be able to

1. Acquire knowledge about Accounting Standards.
2. Assess the accounting treatment of issue and redemption of preference shares and debentures
3. Understand the accounting treatment of amalgamation, Internal and external Reconstruction
4. Construct Financial Statements applying relevant accounting treatments
5. Examine the various methods of valuation of Goodwill and shares

**UNIT I**

**15 Hours**

Meaning and Application of Accounting Standards: AS 1: Disclosure of Accounting policies, AS 2: Valuation of Inventories, AS 3: Cash Flow statements, AS 4: Contingencies and events occurring after the Balance sheet date, AS 5: Net profit or loss for the period, Prior Period Items and Changes in Accounting Policies, AS 7: Construction Contracts, AS 9: Revenue Recognition, AS 10: Property, Plant and Equipment (**Theory only**)

**UNIT II**

**18 Hours**

Accounting for Shares and Debentures, Issue and buyback of shares and debentures – Redemption of Preference Shares.

**UNIT III**

**21 Hours**

Accounting for corporate Restructuring- Profit Prior to Incorporation – Business acquisition AS 14, - Amalgamation (excluding problems of amalgamation of inter-company holding), Absorption; Alteration of share capital and internal reconstruction.

**UNIT IV**

**18 Hours**

Presentation of Financial Statements- Final Accounts of joint stock companies: preparation of Profit and loss account and Balance sheet of companies as per new guidelines– divisible profits.

**UNIT V**

**18 Hours**

Valuation of goodwill & Shares – Nature of goodwill- types of goodwill – Methods of valuing goodwill – Methods of valuation of shares – Net assets Basis -Earning Capacity method – Fair value method – Exchange rate method

**THEORY- 20 %      PROBLEMS- 80 %**



**RECOMMENDED TEXTBOOKS:**

1. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
2. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 20212.
3. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
4. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017

**REFERENCE BOOKS:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016

**E-LEARNING RESOURCES:**

1. [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	-	1	-	1
III	-	1	-	2	-	1 (Compulsory)
IV	1	2	-	2	-	1
V	-	2	-	2	-	-
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire knowledge about Accounting Standards	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Assess the accounting treatment of issue and redemption of preference shares and debentures	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Understand the accounting treatment of amalgamation, Internal and external Reconstruction	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Construct Financial Statements applying relevant accounting treatments	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Examine the various methods of valuation of Goodwill and shares	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VI</b>
<b>COURSE NAME: COMMERCIAL AND INDUSTRIAL LAW</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To Understand the Basic laws of Business and Industry and how to apply them properly in an organization.

**COURSE OUTCOMES:**

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

1. Understand the concepts of Indian contract Act, 1872.
2. Acquaint with the rules of Indemnity, Guarantee, bailment, pledge and agency
3. Understand the provisions relating to sale of goods
4. Know the basics of Factories Act 1948 and the health and welfare measures.
5. Acquire basics of Minimum Wages Act, EPF and ESI.

**UNIT I**

**15 Hours**

The Indian Contract Act, 1872 – Essentials of contract – Offer and acceptance – Consideration – Capacity – Consent - Performance – Discharge – Remedies for breach of contract - Quasi-contract.

**UNIT II**

**15 Hours**

Special contracts – Contract of Bailment and Pledge – Contract of Agencies – Indemnity and Guarantee.

**UNIT III**

**15 Hours**

The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods - Unpaid seller and his rights.

**UNIT IV**

**15 Hours**

Factories Act 1948: Object and Scope of the Act – Factory- Manufacturing Process —Health, Safety and Welfare measures – Employment of Women in a factory – Employment of young person and children – Annual leave with wages.

**UNIT V**

**15 Hours**

Minimum wages Act 1948: Object and scope of the Act – Fixation and revision of wages – Minimum Rate of wages - Procedure for fixing and revising minimum wages – Advisory Board and Central Advisory board – Safeguard in payment of minimum wages.

Employees Provident Fund and Miscellaneous Provision Act, 1952-Objects-definition-provident fund schemes-contribution and recovery-benefits-penalties for false claims.

ESI- ESI scheme- Coverage-Contributions and benefit period-Advantages for Employers and Employees.

**RECOMMENDED TEXTBOOKS:**

1. N.D. Kapoor, (2019) Elements of Business Law, Sultan Chand and Sons (p) Ltd., New Delhi.
2. N.D. Kapoor, (2020) Elements of Industrial Law, Sultan Chand and Sons (p) Ltd., New Delhi.
3. Sreenivasan, M.R. (2012) Business Laws, Margam Publications.
4. B. Prakasam & A. Aravindan, The Tamil Nadu Stamp Manual, Malathi Publications.
5. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
6. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
7. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. Pillai, R.S.N & Chand. S (2014), Business Law, S.Chand & Co. Delhi.
2. Shukla, M.C, (2013), A Manual of Mercantile Law, S. Chand & co.
3. Balachandran, V & Thothadri, S, (2013). Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

**E-LEARNING RESOURCES:**

1. <https://study.com/learn/lesson/what-is-business-law-types-overview.html>
2. [www.upcounsel.com/business-law](http://www.upcounsel.com/business-law)
3. [www.myadvo.in](http://www.myadvo.in)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1(Compulsory)
II	2	2	-
III	2	1	1
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the concepts of Indian contract Act, 1872	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Acquaint with the rules of Indemnity, Guarantee, bailment, pledge and agency	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Understand the provisions relating to sale of goods	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Know the basics of Factories Act 1948 and the health and welfare measures	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Acquire basics of Minimum Wages Act, EPF and ESI	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VII</b>
<b>COURSE NAME: BANKING AND FINANCIAL SERVICES</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

The objective of this paper clearly explains the Introduction to banking and Financial services offered by the financial institutions.

### **COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Brief about the functions of commercial and central banks
2. Understand the functions of E-banking
3. Brief about the financial market and capital market.
4. Learn about the mutual fund.
5. Understand the concept of investment banking.

### **UNIT I**

**18 Hours**

History of Banking- Components of Indian Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks Bank Accounts – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ -Passbook-Bank Customer Relationship-Special Types of currents –KYC norms.

### **UNIT II**

**18 Hours**

Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS

**18 Hours**

### **UNIT III**

Introduction - Financial Market – Role of financial market in economic development of a country – stakeholders in financial market – Capital Market – Overview of Primary and Secondary markets Money Market and Commodity Market - Basics of Money Market – Money Market participants – Money Market Instruments- Recent developments in money market

### **UNIT IV**

**18 Hours**

Mutual Funds - Meaning – Types of Mutual Funds – Net Asset Value – Performance Measurement- Advantages and Disadvantages of Mutual Funds ; Factoring-key elements of factoring-Types of factoring-Benefits of factoring-Demerits of factoring; Lease finance-steps in Leasing transactions-

Legal Aspects involved in leasing-Types of leasing-Advantages of leasing-Drawbacks of leasing.

## UNIT V

**18 Hours**

Investment Banking and Credit Rating - Investment Banking – Functions – Concept – Challenges in Investment Banking – Developments in Investment Banking – Credit Rating – Objectives – Uses – Types – Credit Rating Process – Credit Rating Agencies in India – Limitations of credit rating

### RECOMMENDED TEXTBOOKS:

1. Avadhani, V.A.(2013) Capital Market Management, Himalaya Publishing House.
2. Varshney, P.N. and Mittal.D.K. Indian Financial System, Sultan & Chand Sons
3. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
4. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi

### REFERENCE BOOKS:

1. Gurusamy, Indian Financial System, 2E. Tata McGraw – Hill Education.

### E-LEARNING RESOURCES:

1. <https://www.amfiindia.com/investor-corner/knowledge-center/what-are-mutual-funds-new.html>
2. <https://economictimes.indiatimes.com/definition/cash-reserve-ratio>.
3. <https://corporatefinanceinstitute.com/resources/careers/jobs/investment-banking-overview/>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	-
III	2	2	1(Compulsory)
IV	2	2	1
V	2	2	-
<b>TOTAL</b>	<b>10</b>	<b>8</b>	<b>3</b>
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Brief about the functions of commercial and central banks.	PSO 1,2,3,4,5	K1, K2,K3,K4,K5
CO2	Understand the functions of E-banking	PSO 1,2,3,4,5	K1, K2, K3,K4
CO3	Brief about the financial market and capital market	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Learn about the mutual fund.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand the concept of investment banking	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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



<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VIII</b>
<b>COURSE NAME: ENTREPRENEURSHIP DEVELOPMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To enable the students to pursue entrepreneurship skills and mindset and to facilitate the Establishment of start-ups.

### **COURSE OUTCOMES:**

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

1. Understand the concept of entrepreneurship and its importance.
2. Analyse the various MSME schemes and other schemes available
3. Illustrating the various technical tools for the business premises and encounter business ventures.
4. Executing the important values of EDPs and the Government role played in ED.
5. Know the valuable approaches in the changing economic scenario and to apply the same for the improvement of small -scale entrepreneurs and to address the challenges in the management of start-ups.

### **UNIT-I**

**16 Hours**

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

### **UNIT-II**

**23 Hours**

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

### **UNIT-III**

**18 Hours**

Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report– Tools of Appraisal-The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**UNIT-IV****15 Hours**

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

**UNIT-V****18 Hours**

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

**\*Educational Tour for 3 to 4 days.**

**RECOMMENDED TEXT BOOKS:**

1. C.B.GUPTA and S.P.SRINIVASAN, . Entrepreneurship Development, Sultan Chand & Sons, (2001).
2. S.S. KHANKA, Entrepreneurial Development, S. Chand publishing,(2006).

**REFERENCE BOOKS:**

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

**E-LEARNING RESOURCES:**

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

## GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	2	-
III	2	1	1(Compulsory)
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

#### PSO – CO mapping

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

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Understand the concept of entrepreneurship and its importance.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyse the various MSME schemes and other schemes available	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Illustrating the various technical tools for the business premises and encounter business ventures.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Executing the important values of EDPs and the Government role played in ED	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Know the valuable approaches in the changing economic scenario and to apply the same for the improvement of small -scale entrepreneurs and to address the challenges in the management of start-ups	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED III</b>
<b>COURSE NAME: OPERATIONS MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY &amp; PROBLEMS</b>	

**COURSE OBJECTIVE:**

To understand various concepts, techniques, and tools used to optimize operations within organizations.

**COURSE OUTCOMES:**

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

1. Understand the role of operations management in achieving organizational goals.
2. Analyze and improve processes using quantitative and qualitative methods.
3. Apply operations management principles to real-world business scenarios.
4. Develop problem-solving skills to address operational challenges.
5. Evaluate the impact of technology and innovation on operations

**UNIT I**

**15 Hours**

Introduction to Operations Management- Definition and scope of operations-management-Historical development and evolution- Role of operations within an organization-Key performance measure

**UNIT II (Problem)**

**21 Hours**

Process Design and Analysis - Process types (e.g., job shop, batch, assembly line)-Process mapping and flowcharting- Capacity planning and bottleneck analysis- Layout design and facility location

**UNIT III**

**18 Hours**

Quality Management- Concepts of quality and quality management- Total Quality Management (TQM) principles- Statistical Process Control (SPC)- Six Sigma methodology

**UNIT IV**

**18 Hours**

Supply Chain Management- Overview of supply chain networks- Supplier selection and relationship management- Inventory management techniques- Logistics and distribution management

**UNIT V**

**18 Hours**

Forecasting and Demand Planning- Forecasting methods and techniques- Time series analysis- Demand variability and risk management- Sales and operations planning

**Theory 80% Problem 20%**

**RECOMMENDED TEXTBOOKS**

1. "Operations Management" by William J. Stevenson
2. "Operations Management: Processes and Supply Chains" by Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman

**REFERENCE BOOKS:**

1. "Introduction to Operations and Supply Chain Management" by Cecil B. Bozarth and Robert B. Handfield
2. "Operations Strategy" by Nigel Slack and Michael Lewis
3. "Operations Management: An Integrated Approach" by R. Dan Reid and Nada R. Sanders

**E-LEARNING RESOURCES:**

[https://youtu.be/fmT\\_fQdbSU?si=FQkFjvUdyg0\\_fzRh](https://youtu.be/fmT_fQdbSU?si=FQkFjvUdyg0_fzRh)

<https://youtu.be/DEuzzLled6k?si=NL1OQ417Bm0wz3h4>

[https://youtu.be/\\_VJkKZFuRvE?si=YxsUirZVg74CRmpx](https://youtu.be/_VJkKZFuRvE?si=YxsUirZVg74CRmpx)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory)  20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	1	-	-	1(Compulsory)
III	2	-	2	-	1	-
IV	2	-	2	-	-	-
V	2	-	2	-	1	-
TOTAL	9	1	8	-	2	1
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**PSO – CO mapping**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	1	3	2
CO 2	3	3	2	3	3
CO 3	3	3	1	3	2
CO 4	3	3	2	3	2
CO 5	3	3	1	3	2
Average	3	3	2.24	3	2.2

**PSO-CO-question paper mapping**

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the role of operations management in achieving organizational goals.	PSO 1,2,3,4,5	K1
CO2	Analyze and improve processes using quantitative and qualitative methods.	PSO 1,2,3,4,5	K1, K2
CO3	Apply operations management principles to real-world business scenarios.	PSO 1,2,3,4,5	K3
CO4	Develop problem-solving skills to address operational challenges.	PSO 1,2,3,4,5	K3, K4
CO5	Evaluate the impact of technology and innovation on operations	PSO 1,2,3,4,5	K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH: 2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFTSKILL III</b>
<b>COURSE NAME: DIGITAL PROFICIENCY AND MULTIMEDIA SKILLS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>PRACTICAL</b>	

(Common to Non- IT Students)

**COURSE OBJECTIVES:**

To equip students with essential computing skills.

**COURSE OUTCOMES:**

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

**UNIT 1:**

**6 Hours**

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

**UNIT 2:**

**6 Hours**

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

**UNIT 3:**

**6 Hours**

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

**UNIT 4:**

**6 Hours**

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

**UNIT 5:**

**6 Hours**

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



**E-LEARNING RESOURCES:**

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

**SELF-STUDY COURSE  
(COMPULSORY)**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: Self-study</b>
<b>COURSE NAME: 1.INDIAN HERITAGE AND KNOWLEDGE SYSTEM OR 2.CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: Nil</b>
<b>QUESTION PAPER PATTERN: MCQ</b>	
<b>THEORY</b>	

**1.INDIAN HERITAGE AND KNOWLEDGE SYSTEM**

**COURSE OBJECTIVE:**

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

**COURSE OUTCOMES:**

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

## UNIT I: Introduction to Indian Heritage

- **Concept of Heritage:** Definition, the importance of studying heritage, and its diverse forms.
  - **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.
- Key Concepts:** Cultural heritage, diversity, tangible heritage (e.g., monuments), intangible heritage (e.g., traditions, practices).

## UNIT II: Cultural Tapestry of South India

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

## UNIT III: Tamil Nadu Folklores

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

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

## UNIT IV: Unveiling the Knowledge Systems

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

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

## **UNIT V: Siddha Tradition and Other Knowledge Systems**

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

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

## 2.CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT

### **COURSE OBJECTIVE:**

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

### **COURSE OUTCOMES:**

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

### **UNIT I: Global Governance and Institutions**

● **State & Non-State Actors:** Definition, types (nation-states, failed states), functions. Key Actors: International states, Intergovernmental organizations (IGOs), nongovernmental organizations (NGOs), multinational corporations (MNCs).

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

**Key Concepts:** United Nations General Assembly, United Nations Security Council.

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

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

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

**Key Concepts:** International Court of Justice, International Criminal Court, Geneva

Conventions.

## **UNIT V: Contemporary Asia**

### **Major Geographical Regions**

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

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

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

Key countries: Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam

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

Key countries: China, Japan, North Korea, South Korea

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

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

### **Regional Organizations:**

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

## **UNIT III: Recent Wars of the World**

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

Key Concepts: Origins of the conflict, humanitarian crisis, foreign intervention, refugee crisis.

- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition.

Key Concepts: Proxy war dynamics, humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.

- **Ukraine Conflict (2014-present):** Ukrainian government, Russian-backed separatists, Russia.

Key Concepts: Annexation of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions.

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

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

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

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

- **Myanmar Civil War (2021-present):** Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance.

**Key Concepts:** Coup aftermath, Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.

#### **UNIT IV: Sustainable Development Goals**

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

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

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

**Key Concepts:** United Nations, national governments, NGOs, private sector.

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

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

#### **UNIT V: India's Role in Achieving Sustainable Development Goals (SDGs) with Tamil Nadu Initiatives**

##### **Addressing Basic Needs:**

- **Goal 1: No Poverty**

- National Rural Employment Guarantee Act (NREGA)
- Kalaigiar Kanchi Thalaiyalar Scheme
- Ungal Thozhil Udhayanam (UTOY)

- **Goal 2: Zero Hunger**

- National Food Security Act (NFSA)
- Nutritious Noon Meal Programme
- Annadhanam Scheme
- Amma Unavagam

- **Goal 3: Good Health and Well-being**

- National Health Mission (NHM)

- Health Insurance of Tamil Nadu
- Chief Minister's Comprehensive Health Insurance Scheme
- Maruthuva Mitri
- Amma Mini Clinics

**Ensuring Essential Services:**

● **Goal 4: Quality Education**

- Sarva Shiksha Abhiyan (SSA)
- Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
- Namakkal District Library Scheme
- Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)
- Free Coaching for Competitive Exams

● **Goal 6: Clean Water and Sanitation**

- Swachh Bharat Mission (Clean India Mission)
- National Rural Drinking Water Programme (NRDWP)
- Jal Jeevan Mission Tamil Nadu
- Namakku Naathey Scheme
- Kudimaramathu Scheme

● **Goal 7: Affordable and Clean Energy**

- National Solar Mission
- Tamil Nadu Solar Energy Policy
- Green House Scheme

**Building Sustainable Communities:**

● **Goal 11: Sustainable Cities and Communities**

- Smart Cities Mission
- Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
- Adi Dravidar Housing Scheme

● **Goal 13: Climate Action**

- National Action Plan on Climate Change (NAPCC)
- International Solar Alliance
- Tamil Nadu Wind Energy Policy 2019

● **Goal 17: Partnerships for the Goals**

- Development Assistance Programmes (DAPs)
- International Development Cooperation (IDC)



# **SEMESTER IV**

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE IX</b>
<b>COURSE NAME: CORPORATE ACCOUNTING – II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

Preparation and Presentation of financial statements of business entities. Apply financial reporting and regulatory requirements of banking and Insurance Company Accounts.

**COURSE OUTCOMES:**

After successful completion of the course, the student will be able to

1. Acquire sound knowledge of Accounting Standards (AS)
2. Understand the concept of liquidation of companies..
3. Preparation of holding companies' consolidated Balance Sheet.
4. Demonstrate practical knowledge of banking company accounts.
5. Critically evaluate Insurance Company accounts.

**UNIT I**

**15 Hours**

Accounting Standards: AS - 11,12,13,16,19,20,26,29 (theory only).

**UNIT II**

**15 Hours**

Liquidation of Companies- Calculation of liquidator's remuneration – Statement of Affairs – Liquidators Final Statement of Accounts.

**UNIT III**

**15 Hours**

Accounting for Holding companies - Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet (AS – 21, 23 &27)

**UNIT IV**

**15 Hours**

Banking Company Accounts - Banking Company Accounts- Types of Banks – Accounting policies – Guidelines of Reserve Bank of India for Profit and loss account and Balance Sheet – Difference between Balance sheet of Banking and Non- Banking Companies.

**UNIT V**

**15 Hours**

Insurance Company Accounts -Types of Insurance – Preparation of Financial statements - Life Insurance and General Insurance Under IRDA 2002.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
2. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2021.
3. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
4. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017.

**REFERENCE BOOKS:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016

**E-LEARNING RESOURCES:**

1. [AK's Amazing accountancy.Youtube](#) .
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
TOTAL MARKS				100

**BREAKUP 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	-	1
III	1	2	-	2	-	1 (compulsory)
IV	1	1	-	2	-	-
V	-	2	-	1	-	1
TOTAL	4	6	1	7	-	3
	SECTION A – 10		SECTION B – 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire sound knowledge of Accounting Standards ( AS)	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Understand the concept of liquidation of companies.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Preparation of holding companies' consolidated Balance Sheet.	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Demonstrate practical knowledge of banking company accounts.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Critically evaluate Insurance Company accounts	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE X</b>
<b>COURSE NAME: MANAGEMENT ACCOUNTING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

The Management Accounting tools teach planning and taking the right decisions in an Organization.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge and importance of financial statements.
2. Preparation of cash flow statement based on Accounting Standard.
3. Critically analyze the importance of pricing decisions.
4. Get a clear vision of Cost variance analysis.
5. Understand and analyze different types of budgets.

**UNIT I**

**15 Hours**

Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement – Common size statement – Trend Analysis. Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios - Liquidity – Activity/ Turnover – Solvency – Profitability.

**UNIT II**

**15 Hours**

Cash flow analysis – meaning – utility – limitations – Preparation of cash flow statement (AS 3)-Direct and Indirect method

**UNIT III**

**15 Hours**

Marginal costing – Concept of Marginal costing – Characteristics of marginal costing – Advantages of marginal costing – Cost-volume-profit analysis – Break – Even point – Margin of safety – Applications of Marginal costing: Pricing decision – Make or Buy decision.

**UNIT IV**

**15 Hours**

Variance Analysis – Meaning – Direct Material Variance – Labour Variance – Overhead Variances.

**UNIT V**

**15 Hours**

Budgetary Control – Meaning – Advantages – Limitations – classification of budgets: Sales budget – Production Budget – Purchase budget – Cash budget – Fixed and Flexible budget.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Sharma, R.K. & Shashi K.Gupta, (2017) Management Accounting, Kalyani Publishers.
2. M.N. Arora, A Text Book of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
3. B. Murthy, S. Gurusamy, Management Accounting Theory & Practice, Vijay Nicole Imprints pvt. Ltd., Chennai.
4. Maheswari, S.N. Management Accounting, Sultan Chand & Sons, Delhi.

**REFERENCE BOOKS:**

1. Khan,M.Y., &Jain,P.K.(2022), Management Accounting, Mc Graw Hill.
2. Reddy, T.S.& Dr. Hariprasad Reddy, Y. Management Accounting, Margham Publications, Chennai.

**E-LEARNING RESOURCES:**

1. <https://byjus.com/commerce/ratio-analysis/>
2. <https://www.wallstreetmojo.com/marginal-costing/>
3. [https://saylordotorg.github.io/text\\_managerial-accounting/s17-01-trend-analysis-of-financial-st.html](https://saylordotorg.github.io/text_managerial-accounting/s17-01-trend-analysis-of-financial-st.html)
4. <https://www.wallstreetmojo.com/budgetary-control/>
5. <https://www.netsuite.com/portal/resource/articles/financial-management/cash-flow-analysis.shtml>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	-	2	-	2	-	1
III	1	1	-	1	-	1 (Compulsory)
IV	1	1	-	2	-	-
V	1	1	-	1	-	1
TOTAL	4	6	1	7	-	3
	SECTION A – 10		SECTION B – 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

#### PSO – CO mapping

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

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire knowledge and importance of financial statements.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Preparation of cash flow statement based on Accounting Standard.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Critically analyze the importance of pricing decisions.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Get a clear vision of Cost variance analysis	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand and analyze different types of budgets	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART III</b>	<b>COURSE COMPONENT: CORE XI</b>
<b>COURSE NAME: GOODS AND SERVICES TAX</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To provide complete information on GST.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire more information about the Constitutional framework of GST
2. Understand the Constitutional Amendment carried out to install GST in India.
3. Describe the Input tax credit.
4. Analyze the tax assessment of GST
5. Know the procedures and special provisions of GST.

**UNIT I**

**15 Hours**

Indirect taxes before GST- Concept of VAT- Meaning - Variant and Methods- Major defects in the structure of indirect taxes prior to GST- Rationale for GST- Structure of GST- GST Council and Network.

**UNIT II**

**15 Hours**

Levy and Collection of GST: Taxable event- Supply of goods and services – Exemption from GST- Small supplies and Composition scheme - Classification of goods and services- Composite and Mixed supplies.

**UNIT III**

**15 Hours**

Input Tax Credit: Eligible and ineligible input tax credit- Apportionments of credit and blocked credits- Tax credit in respect of capital goods – Turnover – definition – concepts of turn over.

**UNIT IV**

**15 Hours**

Recovery of excess tax credit-Availability of tax credit in special circumstances-Transfer of input credit-Payment and refund-Doctrine of Unjust Enrichment.

**UNIT V**

**15 Hours**

Procedures and Special Provisions in GST: Registration-Tax invoice, Debit and Credit Notes- Returns.



**RECOMMENDED 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:**

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

**E-LEARNING RESOURCES:**

1. <https://groww.in/p/tax/value-added-tax>
2. <https://gstcouncil.gov.in/>
3. <https://www.adityabirlacapital.com/abc-of-money/what-is-exempted-from-gst>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1(Compulsory)
II	2	2	-
III	2	1	1
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A – 10		SECTION B – 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire more information about the Constitutional framework of GST	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Understand the Constitutional Amendment carried out to install GST in India.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Describe the Input tax credit.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyze the tax assessment of GST	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Know the procedures and special provisions of GST	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE-XII</b>
<b>COURSE NAME: COMPANY LAW</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

Learning thorough knowledge about corporate Law.

### **COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge regarding formation and various kinds of companies.
2. Understand the procedure for registration of companies.
3. Understand the Powers and Duties of Directors.
4. Procedure for conducting Board Meetings.
5. Identify the different modes of winding up.

### **UNIT I**

**15 Hours**

Introduction - Kinds of Companies - Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Formation and incorporation of a company – Alteration of articles.

### **UNIT II**

**18 Hours**

Prospectus – Contents – Types of Prospectus – Meaning of shares – Kinds of shares – Issue of shares at a premium and discount – Bonus shares – Rights share – Debenture meaning - Types of Debentures & Share - Acceptance of Deposits and Debentures - Registration of charges – Introduction of Insolvency and Bankruptcy code 2016 (IBC) – Provision for conducting insolvency or bankruptcy of Individuals, partnership firms, LLP and Companies.

### **UNIT III**

**12 Hours**

Management and administration – Directors – Qualification of directors – Appointment of directors – Minimum and Maximum Number of directors – Appointment of woman director on the board – Powers of the Board of Directors – Duties and Liabilities of directors – Managerial remuneration

### **UNIT IV**

**15 Hours**

Company Meetings – Meaning – kinds of meetings – Requisites of a valid meeting – Minutes – Need for meetings – Annual General Meeting (AGM) – Extraordinary General Meeting (EGM) – Class meetings – Board Meeting – need for board meeting – Contents and agenda of Board meeting – Minutes of the Board meeting.

### **UNIT V**

**15 Hours**

Meaning of Winding Up – Modes of winding up – Winding up by the court – Voluntary winding up- types – Members Voluntary winding up – National Company Law Appellate Tribunal (NCLT)

**RECOMMENDED TEXTBOOKS:**

1. Kapoor, N.D, Business laws, Sultan Chand and Sons, New Delhi, 2014.
2. G. K. Kapoor, Company Law and Practice, a Comprehensive Text Book on Companies Act 2013 (24th Edition, August 2019), Taxmann Publication, Jan. 2018.
3. K S Anantharaman, Lectures on Company Law, 12th Edition, LexisNexis.

**REFERENCE BOOKS:**

1. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications, 2013.
2. Dhandapani, M.V, Business Laws, Sultan Chand and Sons, New Delhi, 2007.
3. Companies Act with Rules, Taxmann Publications Pvt. Ptd., 37th Edition 2022
4. Corporate and Other laws theory, Problems & Solutions, CA.Amit Popli., Bharat Law House Pvt.Ltd., 2nd Edition (2022)

**E – Learning RESOURCES:**

1. [www.mca.gov.in](http://www.mca.gov.in)
2. [www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)
3. [www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)
4. [www.iepf.gov.in](http://www.iepf.gov.in)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1(Compulsory)
II	2	2	-
III	2	1	1
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Acquire knowledge regarding formation and various kinds of companies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Understand the procedure for registration of companies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Understand the Powers and Duties of Directors.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Procedure for conducting Board Meetings.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Identify the different modes of winding up.	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED IV</b>
<b>COURSE NAME: HUMAN RESOURCE MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To understand the Entire concepts of Human Resource Management.

**COURSE OUTCOMES:**

After completion of this course the student will be able to,

1. Understand about the basic concepts of human resource management.
2. Determine the various methods of acquisition of human resource in business.
3. Provide an insight on the various modes of training and development.
4. Understand the performance appraisal and compensation management.
5. Explain the emerging horizons in the field of HRM

**UNIT I**

**18 Hours**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**UNIT II**

**18 Hours**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

**UNIT III**

**18 Hours**

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

**UNIT IV**

**18 Hours**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit; Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**UNIT V**

**18 Hours**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

## RECOMMENDED TEXT BOOKS

1. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.
2. Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
3. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.

## REFERENCE BOOKS

1. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
2. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.
4. French, W. L., Human Resource Management, HoughtenMifflin, Boston.
5. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.es on organisational performance; HR audit, Contemporary issues in humanresource management.

## E-Learning Resources:

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-humanresourcemanagement>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hrterms/2390-quality-ofwork-life-qwl.html>

## GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

## BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	-
II	2	1	1
III	2	2	1(Compulsory)
IV	2	2	-
V	2	1	1
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand about the basic concepts of human resource management.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Determine the various methods of acquisition of human resource in business.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Provide an insight on the various modes of training and development	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Understand the performance appraisal and compensation management	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Explain the emerging horizons in the field of HRM	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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



<b>B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH: 2024 - 27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILLS-IV</b>
<b>COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

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

### **COURSE OUTCOMES:**

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

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

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

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

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

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

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

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

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

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

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

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

#### **UNIT V: Data interpretation (6 Hours)**

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

**RECOMMENDED TEXT BOOK:**

Quantitative Aptitude by R.S. Agarwal

**REFERENCE BOOKS:**

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

**E - LEARNING RESOURCES:**

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

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

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

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

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

#### PSO – CO mapping

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

#### PSO-CO-question paper mapping

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

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: EVS</b>
<b>COURSE NAME: ENVIRONMENTAL STUDIES</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

The objective of this paper is to understand the importance of studying the Environment.

**COURSE OUTCOMES:**

On completion of the course the students will be able

1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem.
3. To identify the values and conservation of bio-diversity.
4. To explain the causes, effects and control measures of various types of pollutions.
5. To select the appropriate methods for waste management.

**UNIT I**

**6 Hours**

The multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

**UNIT II**

**6 Hours**

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

Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

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

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

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

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

Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification. - Role of an individual in the 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.

Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India is a mega-diversity nation. Hot spots 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 - Causes, effects and control measures of: - Air pollution

Water pollution

Soil pollution

Marine pollution

Noise pollution

Thermal pollution

Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. -

Role of an individual in the prevention of pollution. - Pollution case studies.

- Disaster management: floods, earthquakes, cyclones and landslides.

**Question paper pattern: MCQs****RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**E-LEARNING RESOURCES:**

1. <https://www.greenfacts.org/en/desertification/1-2/1-define-desertification.htm>
2. <https://www.texasdisposal.com/blog/ocean-pollution-causes-effects-and-prevention/>

# **SEMESTER V**

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XIII</b>
<b>COURSE NAME: COST ACCOUNTING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVES:**

To acquire knowledge about the calculation of cost accounting methods and its impact.

### **COURSE OUTCOMES:**

After the successful completion of this course, the student will be able to

1. Understand the Role of Cost Accounting in business entities.
2. Know the computation of cost control methods.
3. Analyze different distribution of cost sheet.
4. Analyze the aspects of overhead and reconciliation of cost statement.
5. Describe the cost treatment of process costing and by-products.

### **UNIT I**

**18 Hours**

Cost accounting: Nature, Scope and Importance – Difference between cost and financial accounting – Difference between cost and management accounting – Elements of cost – preparation of Cost sheet – Tender and Quotations.

### **UNIT II**

**18 Hours**

Material – Purchases – Pricing of materials issues (LIFO & FIFO methods)– Inventory Control – Economic Order Quantity - Labour Cost – Labour turnover -Computation of wages – Piece Rate and Time Rate – Differential piece rate – Taylor, Merits – Bonus plan (Hasley, Hasley- weir, Rowan) - Incentive Methods.

### **UNIT III**

**18 Hours**

Overheads classification –Allocation – Apportionment of Overheads -Primary distribution sheet – secondary distribution sheet – Absorption – Under and Over Absorption- Machine hour rate.

### **UNIT IV**

**18 Hours**

Reconciliation of cost profit Vs Financial profit - Operating Costing – Job Costing – Batch Costing – Contract Costing.

### **UNIT V**

**18 Hours**

Process Costing – Inter Process Profits – Valuation of Work - in Progress – Normal and Abnormal Loss – By product and Joint Product Accounting.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED BOOKS:**

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2015.
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition
3. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2016.
4. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2016.

**REFERENCE BOOKS:**

1. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2015.
2. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2015.
3. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2014.

**E-LEARNING RESOURCES:**

1. [www.accountinglectures.com](http://www.accountinglectures.com)
2. <https://icmai.in>paper – 8 - New>
3. [www.researchgate.net](http://www.researchgate.net)
4. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	-
II	-	2	1	2		1(compulsory)
III	1	1	-	1	-	1
IV	1	1	-	2	-	1
V	1	1	-	1	-	-
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	



PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the Role of Cost Accounting in business entities.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Know the computation of cost control methods.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyze different distribution of cost sheet.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyze the aspects of overhead and reconciliation of cost statement.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Describe the cost treatment of process costing and by-products	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: <i>CORE XIV</i></b>
<b>COURSE NAME: ON-THE-JOB MODULAR TRAINING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>PRACTICAL</b>	

### **COURSE OBJECTIVE:**

To give practical exposure to the students on the concepts of Tax, Tally, GST and Companies Act

### **COURSE OUTCOMES:**

1. Understand the practical concepts concerning TDS and ETDS.
2. Examine and apply the provisions relating to Income Tax returns.
3. Acquire knowledge in Tally Accounting
4. Know the concept and practical application of GST
5. Understand the importance of Companies Act and LLP

#### **UNIT I**

**18 Hours**

Practical Aspects of TDS on Contracts, Professional Charges, Rent, Sale of Property, Filing of E TDS Returns.

#### **UNIT II**

**18 Hours**

Income Tax Returns – Individuals, Firms, Companies, PAN Application, Correction

#### **UNIT III**

**18 Hours**

Tally Accounting – Creation of Masters, Ledgers, Sales, Purchases, Journal – Vouchers

#### **UNIT IV**

**18 Hours**

GST – Registration, Filing of Returns – Monthly, Quarterly, Annual

#### **UNIT V**

**18 Hours**

Companies Act – Registration, Filing of Various Forms, Annual Returns, LLP Introduction

## Evaluation

The students will be provided training by the industrial trainers or practising Chartered Accountants at the campus or in their firms. The trainers will be from corporates or industries or professionals. Internal valuation will be based on practical training provided. Viva-Voce will be conducted by representatives from industry or CA/CMA/CS institutes on completion of modular training.

The modular training marks shall consist of the following:

Internal assessment	50 Marks
Presentation & External Viva-voce	50 Marks
Total	100 Marks

PSO – CO mapping

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO5</b>
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Understand the practical concepts concerning TDS and ETDS.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Examine and apply the provisions relating to Income Tax returns	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Acquire knowledge in Tally Accounting	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Know the concept and practical application of GST	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand the importance of Companies Act and LLP	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XV</b>
<b>COURSE NAME: INCOME TAX LAW &amp; PRACTICE – I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To develop an understanding of the provisions of Income Tax laws and acquired knowledge applied to application-oriented issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand the basic concepts of Income Tax laws.
2. Acquire complete knowledge about computation of salary Income.
3. Make a computation of Income from House property.
4. Analyze profits and gains from business and profession.
5. Sound knowledge about capital gains.

**UNIT I**

**18 Hours**

Introduction to Income tax – Basic Concepts – Residential Status of Individuals – Agricultural Income.

**UNIT II**

**18 Hours**

Salary income: Definition – Characteristics of salary – Computation of Salary Income u/s17(1) – Annual Accretion – Allowance- Perquisites- Profits in Lieu of Salary – Deductions u/s 16.

**UNIT III**

**18 Hours**

Income from House Property: Meaning – Annual Value – Deduction from Annual Value.

**UNIT IV**

**18 Hours**

Profits and Gains from Business and Profession: Computation – Allowable and Disallowable expenses – General deductions – Principles – Provisions relating to Deprecation.

**UNIT V**

**18 Hours**

Capital Gains: Definition of Capital Assets – Long term and Short- term – Transfers – Cost of Acquisition – Cost of Improvement – Exempted Capital Gains.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev puri, Income Tax Law and Practice, Kalyani Publishers.
2. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications

4. Dr. Vinod, K.Singhania, Students Guide to Income Tax, Taxmann Publications Pvt.Ltd, New Delhi.

**REFERENCE BOOKS:**

1. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
2. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication,Chennai.
3. Jasspreet Singh Johar, Taxation (Module-1: Income Tax), Bharat Law House Pvt.Ltd. (2022)

**E-LEARNING RESOURCES:**

1. <https://www.coverfox.com/personal-finance/tax/agricultural-income/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://cleartax.in/s/house-property>
4. <https://www.bankbazaar.com/tax/capital-gains-tax.html>
5. <https://taxaccountant.kiwi.nz/general-deduction-rules>

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	1	2	-	2	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	1	-	1	-	-
V	2	-	-	1	-	1
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the basic concepts of Income Tax laws.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Acquire complete knowledge about computation of salary Income	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Make a computation of Income from House property	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Analyze profits and gains from business and profession.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Sound knowledge about capital gains	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVI</b>
<b>COURSE NAME: AUDITING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

The objective of this course is to introduce the generally accepted Auditing and Assurance procedure.

**COURSE OUTCOMES:**

After successful completion of the course, the student will be able to

1. Understand the concepts of Auditing.
2. Acquire knowledge about Audit Strategy, Audit Documentation and Evidence.
3. Prepare different types of Vouching.
4. Describe the concept of Risk Assessment and Internal Control
5. Understand the different elements of Audit Report.

**UNIT I**

**18 Hours**

Nature, Objective and Scope of Audit: Difference between Auditing and Accounting – Qualities of Auditor -Objectives of Audit – Appointment of Auditors – Removal of Auditor – Auditor’s Remuneration – Qualification of Auditor – Rights and powers of an Auditor – Duties and responsibilities of an Auditor – Status of an Auditor – Liabilities of an Auditor.

**UNIT II**

**18 Hours**

Audit Planning - Audit Strategy -Direction supervision & review – Audit program -Ways to carry out systematic & Efficient Audit – Classification of Audit According to time of Assurance – Audit Documentation - Audit Evidence – Principles of Audit Evidence – Significance of Audit Evidence – Classification of Evidence on the basis of Audit Materiality – Evaluation of Evidence.

**UNIT III**

**18 Hours**

Definition of Vouching – Objectives of Vouching – Features of vouching – types of vouching – Meaning of Valuation – Objects of verification – Principles of verification – Valuation of assets – Verification and valuation of specific assets – Verification and valuation of Fictitious, Current assets – Verification of share capital – Verification of current liabilities.

**UNIT IV**

**18 Hours**

Risk Assessment and Internal Control -Audit risk and its components – Internal Audit- Audit Sampling – Approaches to sampling - Analytical Procedure – Meaning and nature of analytical procedures -Purpose and timings of analytical procedures -Considerations specific to public sector entities.

**UNIT V**

**18 Hours**

Audit Report – Definition – Need and Importance of Audit Report – Auditor’s duty regarding Audit Report – Requisites of Good Audit Report – Distinction between Audit Report and Audit Certificate – Elements of an Audit Report -Types of Report – Statutory Report.



**RECOMMENDED BOOKS:**

1. CA Surbhi Bansal, Auditing and Assurance, Bestword Publications Pvt. Ltd., 2019
2. Pankaj Garg, Auditing and Assurance, Taxmann's Scanner Publication, 2019.
3. Pankaj Kumar Roy, Auditing an Assurance, Oxford University Press. 2019
4. B.N. Tandon, S.Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand Publishing.

**REFERENCE BOOKS:**

1. D. Ray Whittington and Kurt Pany, Principles of Auditing and other Assurance Services, Mc Graw Hill Education, 2018.
2. Robert Knechel. W, Steven E Salterio, Auditing, Assurance and Risk, Companion @ Website, 2016.

**E-LEARNING RESOURCES:**

1. [www.aicpa.org](http://www.aicpa.org)
2. <https://books.google.co.in/books?isbn=8121920418>
3. <https://books.google.co.in/books?isbn=5877373412>
4. <https://books.google.co.in/books?isbn=8170231868>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	-
III	2	2	1(Compulsory)
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C - 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the concepts of Auditing.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Acquire knowledge about Audit Strategy, Audit Documentation and Evidence.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Prepare different types of Vouching.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Describe the concept of Risk Assessment and Internal Control	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Understand the different elements of Audit Report	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: INTER-DISCIPLINARY ELECTIVE-I</b>
<b>COURSE NAME: BASIC LAWS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

The objective of this paper is to provide an overview of basic laws.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand about the competition Act in business.
2. Demonstrate various cybercrimes activities in the business organization.
3. Learn about the applicability of RTI Act,2005.
4. Learn about the intellectual property rights, patents and trademark.
5. Understanding the working of human rights commission.

**UNIT I**

**15 Hours**

The Competition Act, 2002: Definition, Objectives and main provisions-prohibition of certain agreements, Abuse of dominant position, Regulation of combinations, competition commission of India-establishment, composition, duties, powers and functions of commission.

**UNIT II**

**15 Hours**

The Information Technology Act, 2000: Objectives and main provisions, positive aspects and defects of IT Act 2000, IT Act 2008; Cybercrimes and penalties.

**UNIT III**

**15 Hours**

The RTI Act, 2005: Objectives Features, importance, need, main provisions, its applicability and challenges of the RTI Act, Amendments-Central Information Commission-State Information Commission

**UNIT IV**

**15 Hours**

Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property-National IPR Policy

**UNIT V**

**15 Hours**

Protection of Human Rights Act 1993, National Human Rights Commission -composition, term, and Role, State Human Rights Commission -composition, term and Role.

**RECOMMENDED TEXTBOOKS:**

1. Inian Polity –Laxmikanth-Mc Graw Hill Education
2. Taxman’s Indian competitive law-Adv.Gautam Sahi ,Dr.Sudhanshu Kumar
3. IntellectualProperty rights texts and cases –Dr.R.Radhakrishnan and Dr.S.Balasubramanian

**REFERENCE BOOK:**

1. Information Technology law and Practice-Vakul Sharma –Universal law Publishing co

**E-LEARNING RESOURCES:**

1. <https://www.techtarget.com/whatis/definition/competition-law>
2. <https://stfrancislaw.com/blog/intellectual-property-rights/>
3. <https://nhrc.nic.in/>
4. [https://www.indiacode.nic.in/bitstream/123456789/13116/1/it\\_act\\_2000\\_updated.pdf](https://www.indiacode.nic.in/bitstream/123456789/13116/1/it_act_2000_updated.pdf)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	2	1(Compulsory)
III	2	1	-
IV	2	2	1
V	2	1	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

## PSO – CO mapping

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

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Understand about the competition Act in business.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Demonstrate various cybercrimes in the business organization.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Learn about the applicability of RTI Act,2005.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Learn about the intellectual property rights, patents and trademark.	PSO 1,2,3,4,5	K1,K2,K3,K4. K5
CO5	Understanding the working of human rights commission	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: VALUE EDUCATION</b>
<b>COURSE NAME: VALUE EDUCATION</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 15</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

- To teach and inculcate the importance of value-based living
- To give students a deeper understanding about the purpose of life.

### **COURSE OUTCOME:**

On completion of the course the students will be able

1. To inculcate the value system in their real-life scenarios.
2. To implement the role of culture and civilization, roles and responsibilities in the society.
3. To effectively follow Salient values for life such as forgiveness, ability to sacrifice, self - esteem, teamwork and creative thinking.
4. To reflect the human rights, social values and welfare of the citizen.
5. To consider the relation between values and personal behavior affecting the achievement of a sustainable future.

### **UNIT I**

**3 Hours**

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 contemporary society, Role of education in the transformation of values in society Role of parents, teachers, society, peer groups and mass media in fostering values

### **UNIT II**

**3 Hours**

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**

**3 Hours**

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 the

public domain –secular civil society.

#### **UNIT IV**

**3 Hours**

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 value for espousing peace in society. Conflict of cross-cultural influences, cross-border education.

#### **UNIT V**

**3 Hours**

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth sahib

The five Ks

Values and

beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech)

Empowerment of women

Concept of Langar

Eminent Sikh

personalities

#### **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).

#### **E-RESOURCES**

1. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

**Question paper pattern:MCQs**

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: INTERNSHIP</b>
<b>COURSE NAME: INTERNSHIP</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:Nil</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: Nil</b>
<b>PRACTICAL</b>	

**COURSE OBJECTIVE:**

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

**COURSE OUTCOMES:**

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

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

**GUIDELINES:**

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 30 days after the completion of IV semester. Students will be informed to submit Log book on the work carried out by them during the period of internship. Students need to submit internship report for about 15 pages on the internship carried out by them. Students need to obtain Letter of Acceptance initially and letter of completion after the internship is done.

Students shall submit an Internship Report at the end of 5<sup>th</sup> Semester before the commencement of the End Semester Examination.



# **SEMESTER VI**

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVII</b>
<b>COURSE NAME: INCOME TAX LAW &amp; PRACTICE – II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To develop an understanding of the provisions of Income Tax laws and acquired knowledge applied to application-oriented issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand the basic concepts of Income Tax laws.
2. Gain knowledge about Clubbing of Income.
3. Analyze the facts of set-off and carry forward of losses.
4. Apply the deduction of expenses to reduce the taxable income.
5. Interpret the provisions concerning the TDS and TCS.

**UNIT I**

**18 Hours**

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

**UNIT II**

**18 Hours**

Income of other persons included in assessee's total income-Clubbing of income: An Introduction -Transfer of income without transfer of assets-Income arising from revocable transfer of assets-Clubbing of income arising to the spouse, minor child and son's wife in certain cases-Conversion of self-acquired property into property of HUF- Aggregation of income; set-off, or carry forward and set-off of losses -Provisions governing set-off and carry forward and set-off of losses under different heads of income-order of set-off of losses.

**UNIT III**

**18 Hours**

Deductions from gross total income-General provisions -Deductions in respect of certain payments-Specific deductions in respect of certain income-Deduction in respect of other income--Other deductions.

**UNIT IV**

Income exemptions – computation of total Income and tax liability of individuals – Income to be considered while computing the total income of Individuals.

**UNIT V**

**18 Hours**

Provisions for filing return of income and self-assessment - Return of Income- Compulsory filing of return of income - Return of loss - Provisions relating to belated return, revised return etc. - Permanent account number-Persons authorized to verify the return of income – self-assessment – Tax deduction at source – tax collection at source – Income tax authorities.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev puri, Income Tax Law and Practice, Kalyani Publishers.
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
4. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications
5. Dr. Vinod, K.Singhania, Students Guide to IncomeTax,Taxmann Publications Pvt.Ltd, New Delhi.

**REFERENCE BOOKS:**

1. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications
2. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication,Chennai

**E- LEARNING RESOURCES:**

1. <https://cleartax.in/s/section-64-clubbing-income>
2. <https://taxguru.in/income-tax/set-off-carry-losses.html>
3. <https://www.taxdose.com/aggregation-of-income-income-tax/>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	-	2	-	2	-	1
III	-	1	-	2	-	-
IV	1	2	-	2	-	1
V	2	-	-	1	-	1 (compulsory)
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand the basic concepts of Income Tax laws.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Gain knowledge about Clubbing of Income.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyze the facts of set-off and carry forward of losses.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Apply the deduction of expenses to reduce the taxable income.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Interpret the provisions concerning the TDS and TCS	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVIII</b>
<b>COURSE NAME: STRATEGIC MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

Introduction of Strategic Management Concepts and Theories in different business situations.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand strategic management and its levels.
2. Analyze the concepts of strategic analysis.
3. Describe different strategic management processes.
4. Evaluate the different levels of strategies.
5. Acquire sound knowledge about strategic leadership.

**UNIT I**

**18 Hours**

Introduction to Strategic Management: Business -Meaning and Objectives- Business and Its Environment – Components of Environment – Business policy – Strategic Management – Meaning and Objectives - Strategic Levels in Organizations – Strategic Management in Government and Non-profit organizations.

**UNIT II**

**18 Hours**

Dynamics of Competitive Strategy: Competitive Landscape – Strategic Analysis – Industry and Competitive Analysis – Core Competencies & Value Chain Analysis – Competitive Advantage – Internal and External Analysis – SWOT Analysis – SWOC Analysis – Portfolio Analysis in Strategic Management - Globalization.

**UNIT III**

**18 Hours**

Strategic Management Process: Strategic Planning – Strategic Intent – Vision and Mission– Objectives -Strategy Formulation. Corporate Level Strategies: Concepts and Nature of Corporate Strategy – Strategic Alternatives at Corporate Level – Stability, Growth/Expansion, Business Combinations – Merger and Acquisition, Strategic Alliances, Retrenchment/Turnaround, Combination.

**UNIT IV**

**18 Hours**

Strategies at Various Levels: Corporate level Strategies - Competitive Strategies at Business Level – Michael Porter’s Generic Strategies – Best-Cost Provider Strategy. Functional Level Strategies: Marketing Strategy – Financial Strategy – Operations Strategy – Human Resource Strategy – Research and Development.

**UNIT V**

**18 Hours**

Organization and Strategic Leadership: Organization Structure – Strategic Business Unit – Strategic Leadership – Strategy Supportive Culture – Intrapreneurship. Strategy Implementation and Control: Strategy Implementation – Strategic Change – Strategic Control – Strategy Audit – Business Process Reengineering – Benchmarking.

**RECOMMENDED TEXTBOOKS:**

1. Nirupama Sekar G, CA G Sekar & CA B. Saravana Prasath, Enterprises information System & Strategic Management, Commercial Law Publishers (India) Pvt. Ptd.
2. 2.Azhar Kazmi, Adela Kazmi, Strategic Management, Mc Graw Hill Education, Fourth Edition, 2016.
3. 3.R. Srinivasan, Strategic Management: The Indian Context, Phi Learning Pvt. Ltd., 2014.

**BOOKS FOR REFERENCE:**

1. Strategic Management: A South – Asian Perspective, Hitt, 2016, Congage
2. Charles W.L. Hill, Strategic Management: Theory: An Integrated Approach, Cengage Learning, 2017.

**E-RESOURCES:**

1. <http://books.google.co.in>books>
2. [www.tandfonline.com](http://www.tandfonline.com)
3. [www.worldscientific.com](http://www.worldscientific.com)
4. [www.takshilalearning.com](http://www.takshilalearning.com)

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	-
II	2	1	1
III	2	2	1
IV	2	2	1(Compulsory)
V	2	2	-
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Understand strategic management and its levels.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze the concepts of strategic analysis.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Describe different strategic management processes.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Evaluate the different levels of strategies.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Acquire sound knowledge about strategic leadership	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XIX</b>
<b>COURSE NAME: FINANCIAL MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

This paper analyses the complete overview of Financial Management.

**COURSE OUTCOMES:**

After completion of this course, the student will be able to

1. Understand the sources of finance.
2. Describe the cost of capital and capital structure.
3. Evaluate different cash flow techniques.
4. Acquire a complete overview of dividend policies.
5. Analyze the components of Working Capital methods

**UNIT I**

**18 Hours**

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization - Sources of financing - Short -term finance – Purpose of short-term finance – Sources of short-term finance – Long term finance – Purpose of long term finance – Sources of long term finance – Factors Determining Long Term Financial Requirements.

**UNIT II**

**18 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 –EBIT and EPS analysis - Methods in computation of capital structure- NOI, NI and MM approach (Simple problems only).

**UNIT III**

**18 Hours**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques – Pay -back period – NPV – ARR -Profitability Index - IRR. (Simple problems only).

**UNIT IV**

**18 Hours**

Meaning – Nature, objectives and types of dividend policy – Dividend theories - Factors determining dividend policy – Gordon’s and Walter’s model – MM model.

**UNIT V**

**18 Hours**

Meaning – Definition – concepts – types – significance – Accuracy of working capital – Determinants of working capital- computation of working capital – Forecasting of working capital requirements – Operating cycle method – Estimation of components of working capital methods.

**THEORY- 20 %      PROBLEMS- 80 %**



**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS:**

1. I.M.Pandey– Financial Management - vikas publishing house, Noida.
2. S.M.Maheswari- Financial Management - Sultan Chand & sons, New Delhi.

**E-LEARNING RESOURCES:**

1. <https://www.accountingtools.com/articles/what-is-capital-budgeting.html>
2. <https://www.fao.org/3/w4343e/w4343e08.htm>
3. <https://www.basic-concept.com/c/what-is-profit-maximization-and-how-to-achieve-it>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND LETTER WRITING**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	-	1	2	-	-
II	1	2	1	2	-	-
III	-	2	-	1	-	1 (compulsory)
IV	1	1	-	1	-	1
V	1	1	-	-	-	1
<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>6</b>	<b>-</b>	<b>3</b>
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PSO – CO mapping

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO5</b>
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO1	Understand the sources of finance.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Describe the cost of capital and capital structure.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate different cash flow techniques.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Acquire a complete overview of dividend policies.	PSO 1,2,3,4,5	K1,K2,K3,K4. K5
CO5	Analyze the components of Working Capital methods	PSO 1,2,3,4,5	K1,K2,K3,K4

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART:III</b>	<b>COURSE COMPONENT: ELECTIVE II</b>
<b>COURSE NAME: BUSINESS ETHICS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

Introduction of Business ethics and professional values support Ethical decision-making and focus on contemporary issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Learn about business ethics.
2. Understand the different types of ethical issues.
3. Identify the importance of Internal Ethics.
4. Gain knowledge about External Ethics.
5. Critically examine the Social Responsibility of business.

**UNIT I**

**18 Hours**

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance of Ethics in Business – Arguments For and Against Business Ethics – Role of CEO – Impact on Business Culture.

**UNIT II**

**18 Hours**

Types of Ethical Issues – Bribery and Corruption – Theft and Piracy – Coercion & Compulsion – Deception & Duplicity – Unfair Discrimination.

**UNIT III**

**18 Hours**

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation of Employees – Discipline – Whistle Blowing.

**UNIT IV**

**18 Hours**

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements & False Claims. Ethics of Environment Protection & Pollution control – Types – Solid Waste pollution – Air pollution and Water pollution.

**UNIT V**

**18 Hours**

Social Responsibility of Business towards Shareholders, Employees, Consumers, Dealers, Community & Government – Social Audit – Corporate Social Responsibility (CSR) – Entrepreneurial Social Responsibility (ESR).

**RECOMMENDED TEXTBOOKS:**

1. Sankaran, S, (2016), Business Ethics and Values, Margham publications, Chennai.
2. Senthil Kumar,D & Senthil Rajan, A, Business Ethics and Values , Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Manna.Samitha & Chakraborti. Suparna (2012). Values and Ethics in Business and Profession, PHI publications.

**E-LEARNING RESOURCES:**

1. <https://commercemates.com/importance-of-business-ethics/>
2. <https://www.floridatechonline.com/blog/business/the-5-biggest-ethical-issues-facing-businesses/>
3. <https://www.economicdiscussion.net/business/social-responsibility/social-responsibility-of-business/10141>

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

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 or 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	-
III	2	2	1
IV	2	2	-
V	2	1	1(Compulsory)
<b>TOTAL</b>	10	8	3
SECTION A - 10		SECTION B - 8	SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Learn about business ethics	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Understand the different types of ethical issues	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Identify the importance of Internal Ethics.	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Gain knowledge about External Ethics.	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Critically examine the Social Responsibility of business	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

<b>PROGRAMME: B.COM PROFESSIONAL ACCOUNTING</b>	<b>BATCH:2024-27</b>
<b>PART:III</b>	<b>COURSE COMPONENT: ELECTIVE III</b>
<b>COURSE NAME: PROJECT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>PRACTICAL</b>	

### **COURSE OBJECTIVE**

Students will analyse the financial statements/reports of the chosen companies and do a presentation based on the analysis done.

Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

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

Viva Voce	50 Marks
Project Evaluation	50 Marks
Total	100 Marks

Break up details for Evaluation:

Methodology	15 Marks
Analysis	25 Marks
Summary	10 Marks
Total	50 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 colleges.