GURU NANAK COLLEGE (AUTONOMOUS)

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

SCHOOL OF COMMERCE

B.Com. Professional Accounting

(Semester pattern with Choice Based Credit System)

Syllabus

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

LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

Preamble

1. ABOUT THE PROGRAMME

B.Com. Professional Accounting programme is specifically designed to suit the Commerce students aspiring to become professionals namely C.A./C.M.A. 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 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 courses on project and business ethics to perform research in their profession through projects. 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, Accounts, 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 OBJECTIVES (PEOs)

PEO 1. Core Competence:
Graduates will demonstrate comprehensive knowledge of commerce, accounting, finance, and business practices, enabling them to pursue successful careers in corporate, entrepreneurial, and public sectors.

PEO 2: Problem-Solving Skills:

Graduates will apply problem solving and decision-making skills to address

complex business and economic challenges in a dynamic global environment.

PEO 3: : Ethics and Social Responsibility:
Graduates will uphold ethical standards, integrity, and social responsibility in professional and personal contexts, contributing positively to sustainable development and societal well-being.

PEO 4: Communication and Leadership:

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

PEO 5: Lifelong Learning and Adaptability: Graduates will engage in continuous learning, research, and professional development, adapting to emerging technologies, global trends, and evolving business practices.

5. **PROGRAMME OUTCOMES (POs)**

PO1: Knowledge Management
Integrate theoretical concepts with practical applications to manage business operations effectively.

PO2: Problem Solving
Identify, analyse, and solve complex business and financial problems using appropriate quantitative and qualitative techniques.

PO3: Critical Thinking
Develop critical insights into business environments by assessing risks, opportunities, and ethical implications.

PO4: Individual and Team Work
Exhibit leadership, coordination, and responsibility while functioning effectively as a team member or leader.

PO5: Communication and Lifelong Learning
Adapt to changing business environments through continuous learning, skill development, and professional growth.

6. **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

PSO1: Specialised knowledge and Uniqueness
Demonstrate specialised knowledge and domain expertise in accounting, finance, taxation, laws, management, banking and marketing at global, national and regional level to ensure proper compliance and effective decision making.

PSO2: Experiential and Tool usage
Exhibit practical, analytical problem-solving skills by engaging in internships, case studies, projects, and fieldwork and apply appropriate digital tools and platforms to support learning, research and professional practice.

PSO3: Investigation, Research and Sustainability
Demonstrate research competence by identifying and investigating business problems, analysing data using appropriate tools and developing ethical and sustainable solutions with due consideration for environmental and social responsibility.

PSO4: Employability
Develop professional competence, and practical exposure that enhance employability in areas such as accounting, auditing, banking, taxation, finance and entrepreneurship.

PSO5: Inter-disciplinary and Multi - disciplinary
Apply interdisciplinary knowledge of commerce, economics, management, law and statistics along with professional and soft skills to evaluate business situations, solve complex problems and communicate effective solutions in diverse organizational contexts.

7. PEO – PO MAPPING

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

8. PEO-PSO MAPPING

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

9. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

Eligibility for Admission

Candidates admitted to the first year of the B.Com. Professional Accounting programme should have passed the higher Secondary Examinations (Academic or Vocational Stream) with Commerce/Business Studies and Accountancy 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) Core Courses (*Including Project*) (b) Allied Courses (c) Elective Courses related to the main subject of study.

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 (State Board) or Tamil up to X Standard (CBSE and other boards) and opted for a Non-Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.

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

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

Value Education (I Semester)

Self-Study (Compulsory) Course (III Semester)

Indian Knowledge System (Domain Specific) – (IV Semester)

Summer Internship (After IV Semester)
Environmental Studies (V Semester)

PART - V: Compulsory Extension Services

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

10.COURSE STRUCTURE

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

Consolidated Credit Structure for all the 3 years

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

Credit Distribution for Each Semester:

Semester I		**Subject**	**Credit**	**Hrs/ Week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part I	Language	Language – I	3	6	50	50	100
Part II	English	English – I	3	4	50	50	100
Part III	Core – I	Financial Accounting for Business Entities-I	4	5	50	50	100
	Core-II	Fundamentals of Business Law	4	4	50	50	100
	Allied-I	Mathematics and Logical Reasoning	5	5	50	50	100
Part IV	Non-Major Elective-I	Basic Tamil-I/ Advanced Tamil-I/ Personal Finance	2	2	50	50	100
	Life Skills - I	Value Education	2	2	50	50	100
	Ability Enhancement Skills-I	Communication skills and Personality Development skills	2	2	50	50	100
Total			**25**	**30**			

Semester II		**Subject**	**Credit**	**Hrs/ Week**	**Marks**		**Total**
Course Component					**Internal**	**External**	
Part I	Language	Language – II	3	6	50	50	100
Part II	English	English – II	3	4	50	50	100
Part III	Core –III	Financial Accounting for Business Entities -II	4	6	50	50	100
	Core-IV	Economics for Business	4	5	50	50	100
	Allied-II	Statistics	5	5	50	50	100
Part IV	Non-Major Elective-II	Basic Tamil-II/ Advanced Tamil- II/ *Environmental Accounting*	2	2	50	50	100
	Ability Enhancement Skills - II	Digital Productivity and AI	2	2	50	50	100
Total			**23**	**30**			

Semester III Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core – V	Advanced Accounting I	4	6	50	50	100
	Core-VI	Principles and Practice of Goods and Services Tax	4	6	50	50	100
	Core – VII	Corporate, LLP and Economic Laws	4	5	50	50	100
	Core-VIII	Principles and Practice of Income Tax	4	6	50	50	100
	Allied-III	Management Principles and Practices	5	5	50	50	100
Part IV	Ability Enhancement Skills -III	Foundations of Quantitative Aptitude	2	2	50	50	100
	Self- Study Course(Compulsory)	Indian Heritage and Knowledge Systems/ Contemporary World and Sustainable Development	2	-	-	100	100
Total			**25**	**30**			

Semester IV Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core -IX	Advanced Accounting II	4	6	50	50	100
	Core - X	Auditing and Ethics	4	5	50	50	100
	Core –XI	Cost and Management Accounting - I	4	5	50	50	100
	Core-XII	Advanced Income Tax, Law and Practice	4	6	50	50	100
	Allied-IV	Principles of Marketing	5	5	50	50	100
Part IV	Indian Knowledge Systems	Indian Knowledge System (IKS) With an accounting perspective (Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours))	1	1	100	-	100
	Ability Enhancement Skills – IV	Resume writing and Interview skills	2	2	50	50	100
Total			**24**	**30**			

Semester V Course Component		Subject	Credit	Hrs/ Week	Marks		Total
					Internal	External	
Part III	Core –XIII	Financial Management and Corporate Finance	4	6	50	50	100
	Core-XIV	Strategic Management: Concepts and Applications	4	6	50	50	100
	Core -XV	Cost and Management Accounting - II	4	6	50	50	100
	Core XVI	Entrepreneurship and Startup Development	4	5	50	50	100
	Elective-I IDE (Inter Disciplinary Elective)	Legal Framework for Business and Society	4	5	50	50	100
Part IV	Life Skills - II	Environmental Studies	2	2	50	50	100
	Internship	Internship	2	-	-	-	-
Total			**24**	**30**			
Semester VI **Course Component**		**Subject**	**Credit**	**Hrs/ Week**	**Marks**		**Total**
					Internal	**External**	
Part III	Core XVII	On-the-job Modular training	4	6	50	50	100
	Core XVIII	Modern Banking and Financial services	4	6	50	50	100
	Core XIX	Project -Financial Reporting Analysis	4	6	50	50	100
	Elective- II	Human Resource Management and Industrial Relations	4	6	50	50	100
	Elective-III	Ethics in Business	4	6	50	50	100
Part V	Extension Activity	Participation in NSS/NCC etc.	1	-	-	-	-
Total			**21**	**30**			
Total Credits			**142**				
****** Programmes can choose one extra core course (optional) if they give four credit to allied courses***							

11. EXAMINATION

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

Continuous Internal Assessment (CIA)

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

The schedule for these tests is as follows:

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

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

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

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

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

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

The marks for attendance will be awarded as per the following:

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

End Semester Examinations (ESE)

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

Mode of Evaluation

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

Method of assessment

Remembering (K1)	● The lowest level of questions requires students to recall information from the course content ● Knowledge questions usually require students to identify information in the textbook. ● Suggested Keywords: **Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why**
Understanding (K2)	● Understanding off acts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. ● The questions go beyond simple recall and require students to combine at altogether ● Suggested Keywords: **Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate**
Application (K3)	● Students have to solve problems by using / applying a concept learned in the classroom. ● Students must use their knowledge to determine an exact response. ● Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize**
Analyze (K4)	● Analyzing the question is one that asks the students to break down something into its component parts. ● Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. ● Suggested Keywords: **Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme**

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

SEMESTER I

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE I*
COURSE NAME: FINANCIAL ACCOUNTING FOR BUSINESS ENTITIES-I	COURSE CODE: 26UCPA301
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements.

COURSE OUTCOMES:

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

1. Explain the meaning, scope, concepts, principles, conventions, and accounting standards, including valuation principles and accounting estimates.
2. Prepare accounting records using double-entry bookkeeping, including journal, ledger, trial balance, rectification of errors, and bank reconciliation statement.
3. Present final accounts of sole proprietors, including trading account, profit and loss account, and balance sheet with necessary adjustments.
4. Analyze partnership and LLP accounts, including admission, retirement, and death of a partner with treatment of goodwill.
5. Record transactions related to shares and debentures, including issue, forfeiture, and reissue of shares.

UNIT I **12 Hours**

Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts, principles and Conventions, Capital and revenue expenditure, capital and revenue receipts, contingent assets and contingent liabilities, accounting policies, Accounting as a measurement discipline- valuation principles, accounting estimates. Accounting Standards - concepts and objectives.

UNIT II **18 Hours**

Accounting Process – a. Recording accounting transactions: principles of double entry book- keeping, books of original entry - journal, subsidiary books, cash book, ledger-format, posting from journal and subsidiary books, balancing of accounts, b. Preparation of trial balance, c. Rectification of errors. Bank Reconciliation Statement: Introduction, reasons and preparation.

UNIT III **15 Hours**

Preparation of Final accounts of Sole Proprietors: Elements of financial statements, closing adjustment entries, trading account, profit and loss account and balance sheet of manufacturing and non-manufacturing entities.

UNIT IV **15 Hours**

Partnership and LLP Accounts: a. Final accounts of partnership firms and LLPs. Admission, retirement and death of a partner including treatment of goodwill.

UNIT V **15 Hours**

Company Accounts: a. Definition of shares and debentures; b. Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.

THEORY- 20 %   PROBLEMS-   80 %

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. 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.
4. ICAI study material

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 7 questions	11-17	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	18 (Compulsory) 19 or 20	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	2	3
Ave.	**3**	**2.8**	**3**	**2.8**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the meaning, scope, concepts, principles, conventions and accounting standards, including valuation principles and accounting estimates.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4
CO2	Prepare accounting records using double-entry bookkeeping, including journal, ledger, trial balance, rectification of errors and bank reconciliation statement.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4
CO3	Present final accounts of sole proprietors, including trading account, profit and loss account, and balance sheet with necessary adjustments.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO4	Analyze partnership and LLP accounts, including admission, retirement, and death of a partner with treatment of goodwill.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Record transactions related to shares and debentures, including issue, forfeiture, and reissue of shares.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analyze and differentiate between capital and revenue expenditure and receipts with practical examples.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Quiz -Accounting Terminology Rapid-fire quiz on key accounting terms.	5	5
Class activity 2	Puzzle Trial Balance Provide incomplete trial balance and ask students to identify missing figures	5	5
Class activity 3	Sorting Activity (Capital vs Revenue) Provide a list of transactions; students classify them into capital or revenue categories	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE II*
COURSE NAME: FUNDAMENTALS OF BUSINESS LAW	COURSE CODE: 26UCPA302
SEMESTER: I	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
THEORY	

COURSE OBJECTIVE:

To develop general legal knowledge of the law of Contracts, Sales and understanding of various forms of businesses and their functioning to regulate business environments and to acquire the ability to address basic application-oriented issues.

COURSE OUTCOMES:

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

1. Explain the roles and functions of major regulatory bodies such as the Ministry of Finance, Ministry of Corporate Affairs, SEBI, RBI, IBBI, and Ministry of Law and Justice in regulating the business environment.
2. Apply the provisions of the Indian Contract Act, 1872, including formation, performance, breach of contracts, and special contracts such as indemnity, guarantee, bailment, pledge, and agency.
3. Analyse the legal provisions relating to the Sale of Goods, including formation of contract, conditions and warranties, transfer of ownership, delivery, and rights of an unpaid seller.
4. Evaluate the legal framework governing partnership firms and LLPs, including rights and duties of partners, reconstitution, registration, dissolution, and incorporation of LLPs.
5. Interpret the provisions of the Companies Act, 2013 and negotiable instruments, including incorporation, doctrines, share capital, and legal implications.

UNIT I **12 Hours**

Indian Regulatory Framework: Major Regulatory Bodies such as the Ministry of Finance, Ministry of Corporate Affairs, SEBI, RBI, IBBI, Ministry of Law and Justice, etc.

UNIT II **12 Hours**

The Indian Contract Act, 1872: General nature of contract, Consideration, Other essential elements of a valid contract, Performance of contract, Breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency.

Unit III **12 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 **12 Hours**

The Indian Partnership Act, 1932: General Nature of Partnership, Rights and Duties of partners, Reconstitution of firms, Registration and Dissolution of a firm. The Limited Liability Partnership Act, 2008: Introduction-covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations.

UNIT V **12 Hours**

The Companies Act, 2013: Essential features of company, Corporate veil theory, Classes of companies, Types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management. The Negotiable Instruments Act, 1881 Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Presentment of Instruments, Rules of Compensation.

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.

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. ICAI study material

E-LEARNING RESOURCES:

1. https://study.com/learn/lesson/what-is-business-law-types-overview.html
2. www.upcounsel.com/business-law
3. www.myadvo.in

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	2
III	2	1	1
IV	2	1	1
V	2	2	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C - 6

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	0	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	2	3
Ave.	**3**	**3**	**3**	**2**	**3**

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	0	2	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**2.4**	**2.8**	**2.8**	**3**

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the roles and functions of major regulatory bodies such as the Ministry of Finance, Ministry of Corporate Affairs, SEBI, RBI, IBBI, and Ministry of Law and Justice in regulating the business environment.	PO 1,2,3,4,5	PSO 1,3,4,5	K1,K2,K3,K4
CO2	Apply the provisions of the Indian Contract Act, 1872, including formation, performance, breach of contracts, and special contracts such as indemnity, guarantee, bailment, pledge, and agency.	PO 1,2,3,4,5	PSO 1,2,4,5	K1,K2,K3,K4,K5
CO3	Analyze the legal provisions relating to the Sale of Goods, including formation of contract, conditions and warranties, transfer of ownership, delivery, and rights of an unpaid seller.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Evaluate the legal framework governing partnership firms and LLPs, including rights and duties of partners, reconstitution, registration, dissolution, and incorporation of LLPs.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Interpret the provisions of the Companies Act, 2013 and negotiable instruments, including incorporation, doctrines, share capital, and legal implications.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Explain steps involved in incorporation under Companies Act, 2013 along with MOA and AOA	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Case Discussion (Real-world Regulation) Discuss how RBI or SEBI regulates financial markets using recent example	5	5
Class activity 2	Case Study Analysis (Breach of Contract) Analyze consequences of breach with examples Cross word puzzle	5 5	5
Class activity 3	Partnership Deed Drafting Students draft a basic partnership agreement	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT: ALLIED-I**
COURSE NAME: MATHEMATICS & LOGICAL REASONING	**COURSE CODE: 26UCPA3A1**
SEMESTER: I	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 75**
PROBLEMS	

COURSE OBJECTIVE:

To develop an understanding of the basic mathematical and statistical tools and apply the same in business, finance and economic situations, and to develop logical reasoning skills.

COURSE OUTCOMES:

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

1. Solve problems using concepts of ratio, proportion, indices, logarithms, and equations in business contexts.
2. Calculate solutions involving linear inequalities and financial mathematics, including simple interest, compound interest, annuities, EMI, and CAGR.
3. Apply permutations, combinations, sequences, series, and sets to solve practical problems.
4. Apply limits, continuity, differential calculus, and integral calculus in business and economics.
5. Solve logical reasoning problems involving number series, direction tests, seating arrangements, and blood relations.

UNIT I **15 Hours**

Ratio and proportion, Indices and Logarithms: Ratio and proportion and Time and work-related problems, Laws of Indices, Exponents and Logarithms and Anti Logarithms.
Equations: Linear, Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Applications in Business related problems.

UNIT II **15 Hours**

Linear Inequalities: Linear Inequalities in one and two variables and the solution space.
Mathematics of Finance: Simple Interest, Compound interest, Depreciation, Nominal and Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Annuities, Sinking Funds, Valuation of Bonds, Calculating of EMI, Calculations of Returns: Nominal and Effective rate of Return, Compound Annual Growth Rate (CAGR).

UNIT III **15 Hours**

Permutations and Combinations: Basic concepts of Permutations and Combinations: Introduction, the factorial, permutations, results, circular permutations, permutations with restrictions, Combinations with standard results. Sequence and Series: Introduction, Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series and Business Applications.

UNIT IV **15 Hours**

Sets, Relations, and Functions. Basics of Limits and Continuity functions.

UNIT V **15 Hours**

Basic applications of Differential and Integral calculus in Business and Economics (Excluding the trigonometric applications).

LOGICAL REASONING:
Number series, Coding and Decoding and Odd man out; Direction Tests; Seating Arrangements; Blood Relations.

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,19th Edition.
2. Statistical Methods – S.P. Gupta, Sultan Chand &sons, 15th Edition.
3. ICAI Study material

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:

MCQs- 100 questions of 1 mark each

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	2	3	3
CO 2	3	3	3	2	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	0	3	3
Ave.	**3**	**3**	**2**	**2.8**	**3**

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	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	0	0	2	2	3
Average	**2.2**	**2.4**	**2.8**	**2.8**	**3**

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Solve problems using concepts of ratio, proportion, indices, logarithms, and equations in business contexts.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Calculate solutions involving linear inequalities and financial mathematics, including simple interest, compound interest, annuities, EMI, and CAGR.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Apply permutations, combinations, sequences, series, and sets to solve practical problems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Apply limits, continuity, differential calculus, and integral calculus in business and economics.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Solve logical reasoning problems involving number series, direction tests, seating arrangements, and blood relations.	PO 1,2,3,4,5	PSO 3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Solve real-life problems involving ratio analysis, time & work, and linear/quadratic equations in business contexts.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	**Permutation & Combination Game** Arrange students/groups to demonstrate real-life	5	5

	permutation scenarios		
Class activity 2	**Equation-Based Case Study** Frame and solve equations from real business situations (cost, profit, break-even).	5	5
Class activity 3	**Puzzle Solving Session** Solve seating arrangement, blood relations, and direction test problems in groups.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE I**
COURSE NAME: PERSONAL FINANCE	**COURSE CODE:26UNME4A103**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

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. Identify the importance of personal finance and basic financial concepts such as income, expenses, assets, liabilities, net worth, and financial goals.
2. Recall concepts of budgeting, cash flow management, income–expense tracking, and emergency fund planning.
3. Recognize different types of debt, interest rates, repayment methods, and debt management strategies including consolidation and refinancing.
4. Identify financial needs related to major life events and basic concepts of insurance and education planning.
5. Recall key concepts of personal financial planning and components of a comprehensive financial plan

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_YeZ0ioXOlN

Question paper pattern-MCQs

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

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

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

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

UNIT I: EDUCATION AND VALUES **6 Hours**

Definition, Concept, Classification, Theory, Criteria and Sources of values, Aims and objectives of value education, Role and Need for value education in 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: VALUE EDUCATION AND PERSONAL DEVELOPMENT **6 Hours**

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

UNIT III: HUMAN RIGHTS AND MARGINALIZED PEOPLE
6 Hours

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like

women, children, minorities, transgender, differently abled etc..,
Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in the public domain –secular civil society.

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

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

UNIT V **6 Hours**

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

REFERENCE BOOKS

1. Dr.Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8th Habit of Effective People (From Effectiveness to Greatness), Free Press, NewYork, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018).
5. http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf
6. Saptarsi Goswami, Amit Kumar Das and Amlan Chakrabarti, AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI), Pearson India Education Services Pvt. Ltd., First Edition, 2024. ISBN: 978-9361590832.

Question paper pattern: MCQs

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-I**
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	**COURSE CODE: 26USKL401**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

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

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

UNIT I Types of Communication **6 Hours**

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

UNIT II Etiquette & Ethical Practices in Communication **6 Hours**

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

UNIT III Self Actualization **6 Hours**

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

UNIT IV Leadership and Teamwork **6 Hours**

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

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

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

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

BREAK UP OF QUESTIONS

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

SEMESTER II

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	BATCH:2026-2029
PART: III	COURSE COMPONENT: CORE III
COURSE NAME: FINANCIAL ACCOUNTING FOR BUSINESS ENTITIES - II	COURSE CODE: 26UCPA303
SEMESTER: II	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To enable students to acquire practical knowledge in preparing financial statements and applying accounting concepts across various forms of business organizations.

COURSE OUTCOMES:

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

1. Calculate depreciation and amortisation using appropriate methods and apply inventory valuation techniques along with accounting treatment of bills of exchange and promissory notes.
2. Prepare accounts from incomplete records using relevant accounting procedures (excluding ratio-based methods).
3. Formulate financial statements of Not-for-Profit Organizations, including receipts and payments account, income and expenditure account, and balance sheet.
4. Apply accounting procedures for dissolution of partnership firms and LLPs, including piecemeal distribution of assets.
5. Record accounting entries for redemption of preference shares and debentures, and for bonus and rights issues.

UNIT I **17 Hours**

Depreciation and Amortisation- Tangible and Intangible assets - Meaning and difference, concepts, methods of computation and accounting treatment of depreciation / amortisation, change in depreciation method. Inventories-Meaning, basis and technique of inventory valuation, cost of inventory, net realizable value and record system. Bills of exchange and Promissory notes- Meaning of bills of exchange and promissory notes and their accounting treatment; accommodation bills.

UNIT II **16 Hours**

Accounts from Incomplete Records (excluding preparation of accounts based on ratios).

UNIT III **18 Hours**

Financial Statements of Not-for-Profit Organizations: Significance and preparation of receipt and payment account, income and expenditure account and balance sheet, difference between profit and loss account and income and expenditure account.

UNIT IV **21 Hours**

Dissolution of partnership firms and LLPs including piecemeal distribution of assets.

UNIT V **18 Hours**

Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method). Accounting for bonus issue and right issue.

THEORY- 20 % **PROBLEMS- 80 %**

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. 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.
4. ICAI Study material

E-LEARNING RESOURCES:

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

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer 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	1	1	1	2	-	1(Compulsory)
II	-	1	-	1	-	1
III	-	1	-	1	-	1
IV	1	2	-	1	-	-
V	-	1	-	2	-	-
TOTAL	2	8	1	7	-	3
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	0	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**3**	**3**	**2.2**	**3**

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	3
Ave.	**3**	**3**	**2.6**	**3**	**3**

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Calculate depreciation and amortisation using appropriate methods and apply inventory valuation techniques along with accounting treatment of bills of exchange and promissory notes.	PO 1,2,3,5	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO2	Prepare accounts from incomplete records using relevant accounting procedures (excluding ratio-based methods).	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO3	Formulate financial statements of Not-for-Profit Organizations, including receipts and payments account, income and expenditure account, and balance sheet.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4, K5
CO4	Apply accounting procedures for dissolution of partnership firms and LLPs, including piecemeal distribution of assets.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4
CO5	Record accounting entries for redemption of preference shares and debentures, and for bonus and rights issues.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3, K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analyze and differentiate between Bills of Exchange and Promissory Note and their accounting treatment expenditure with examples.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	**Case Study- Incomplete records** Given incomplete records of a small business, students must: ● Prepare Statement of Affairs ● Convert into final accounts	5	5
Class activity 2	**Practical Problem Workbook** ● Depreciation methods (SLM & WDV) ● Inventory valuation (FIFO, LIFO) **Submission**: Handwritten problem record	5	5
Class activity 3	**Mini Project – Not-for-Profit Organization** Selecting **local NGO/club** **Prepare:** Receipts & Payments Account	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE***
COURSE NAME: ECONOMICS FOR BUSINESS	**COURSE CODE: 26UCPA304**
SEMESTER: II	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

To develop an understanding of the concepts and theories of Economics and to acquire the ability for addressing application-oriented issues.

COURSE OUTCOMES:

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

1. Explain fundamental concepts of business economics, including demand and supply analysis, consumer behaviour, and market equilibrium.
2. Analyze production, cost structures, and price determination under different market conditions.
3. Examine national income determination models and phases of business cycles.
4. Assess the role of public finance, fiscal and monetary policies, and government intervention in correcting market failures and regulating the money market.
5. Examine theories of international trade, trade policies, exchange rate mechanisms, and the evolution of the Indian economy in a global context.

UNIT I **15 Hours**

Introduction to Business Economics

Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism. Theory of Demand and Supply.

Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand – Price, Income and Cross Elasticity.

Theory of Consumer's Behaviour –Indifference Curve approach.

Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply, Market Equilibrium and Social Efficiency.

UNIT II **15 Hours**

Theory of Production and Cost: Meaning and Factors of Production, Short Run and Long Run. Law of Production – The Law of Variable Proportions and Laws of Returns to Scale Producer's Equilibrium. Concepts of Costs – Short-run and long-run costs, Average and Marginal Costs, Total, Fixed and Variable Costs. Price Determination in Different Markets: Market Structures: Perfect Competition, Monopoly and Monopolistic Competition. Using Game Theory to study Oligopoly. Price Determination in these Markets. Price- Output Determination under different Market Forms.

Unit III **15 Hours**

Determination of National Income

Macro Economic Aggregates and Measurement of National Income-Determination of National Income: Keynes' Two Sector Basic Model, Three Sectors and Four Sectors Models; **Business Cycles-**Meaning, Phases, Features, Causes behind these Cycles.

UNIT IV **15 Hours**

Public Finance: Fiscal functions: An Overview, Centre and State Finance; Market Failure/ Government intervention to correct market failure; Process of budget making: Sources of Revenue, Expenditure Management, and Management of Public Debt; Fiscal Policy.

Money Market: Concept of Money Demand, Important theories of Demand for Money, Concept of Money Supply, Cryptocurrency and other new terminology, Monetary Policy.

UNIT V **15 Hours**

International Trade: Theories of International Trade including theories of intra-industry trade by Krugman; Trade Policy – The Instruments of Trade Policy; Trade Negotiations; Exchange Rates and its economic effects; International Capital Movements: Foreign Direct Investment; **Indian Economy** (Before 1950- Chanakya and Nand Vansh, OECD Paper (1950- 1991), Basic knowledge1991 Onwards.

RECOMMENDED TEXT BOOKS

1. P.L. Mehta, Managerial Economics –Analysis, Problems & Cases -Sultan Chand & Sons -New Delhi– 02.

2. S. Shankaran, Business Economics – Margham Publications - Chennai-17

REFERENCE BOOKS

1. Francis Cherunilam, Business Environment – Himalaya Publishing House -Mumbai–04.

2. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia -Can-004603454.

3. ICAI study material

E-LEARNING RESOURCES

1. https://books.google.co.in/books?isbn=0470021128

2. https://books.google.co.in/books?isbn=1451602391

3. https://books.google.co.in/books?isbn=0333961110

QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions **(MCQs)**	1-10	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	1
III	2	1	1
IV	2	1	1
V	2	2	2
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C - 6

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	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	3	3

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain fundamental concepts of business economics, including demand and supply analysis, consumer behaviour, and market equilibrium.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Analyze production, cost structures, and price determination under different market conditions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Examine national income determination models and phases of business cycles.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Assess the role of public finance, fiscal and monetary policies, and government intervention in correcting market failures and regulating the money market.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Examine theories of international trade, trade policies, exchange rate mechanisms, and the evolution of the Indian economy in a global context.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

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

Assignment	• Explain the determinants. • Elasticity of Demand- Price, Income and Cross Elasticity. • Explain Consumer Behaviour and the factors affecting the Consumer Behaviour. • Explain the Theory of Production and Cost.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Market survey- Conduct a Market Survey e.g., price of mobile phones, food items, Dresses etc) Analyse: • Demand changes • Elasticity **Output**: Report with graphs	5	5
Class activity 2	Case Analysis – Market Structures Compare: • Perfect competition vs Monopoly • Use real examples (e.g., local shops vs branded companies) Method: Group discussion + PPT	5	5
Class activity 3	Budget Analysis Assignment Analyze Indian Union Budget (latest) • Revenue sources • Expenditure	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT: ALLIED-II**
COURSE NAME: STATISTICS	**COURSE CODE: 26UCPA3A2**
SEMESTER: II	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 75**
PROBLEMS	

COURSE OBJECTIVE:
To develop an understanding of statistical tools and apply the same in business, finance and economic situations.

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

1. Illustrate statistical data using diagrams, graphs, and sampling techniques.
2. Calculate measures of central tendency and dispersion for data analysis.
3. Apply probability concepts, including conditional probability and Bayes' theorem, to solve problems.
4. Analyze theoretical distributions and compute probabilities using binomial, Poisson, and normal distributions.
5. Evaluate relationships between variables using correlation and regression, and interpret index numbers.

UNIT I **15 Hours**

Statistical Representation of Data: Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.

Sampling: Basic principles of sampling theory, comparison between sample survey and complete enumeration, some important terms associated with sampling, types of sampling, sampling and non-sampling errors.

UNIT II **15 Hours**

Measures of Central Tendency and Dispersion: Mean, Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

UNIT III **15 Hours**

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Bayes' theorem.

UNIT IV **15 Hours**

Theoretical Distributions: Random variables, Discrete and Continuous Random variables, Expectation of a discrete random variable, Theoretical Distributions: Binomial Distribution, Poisson distribution – basic application and Normal Distribution – basic applications.

UNIT V **15 Hours**

Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation, Regression lines, Regression equations, Regression coefficients.

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. BSE SENSEX and NSE.

PRESCRIBED 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,19th Edition.
2. Statistical Methods – S.P. Gupta, Sultan Chand &sons, 15th Edition.
3. ICAI study material

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:

MCQs- 100 questions of 1 mark each

PO-CO mapping

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

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Illustrate statistical data using diagrams, graphs, and sampling techniques.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Calculate measures of central tendency and dispersion for data analysis.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Apply probability concepts, including conditional probability and Bayes' theorem, to solve problems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Analyze theoretical distributions and compute probabilities using binomial, Poisson, and normal distributions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Evaluate relationships between variables using correlation and regression, and interpret index numbers.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum marks**	**weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Explain sampling and its types. Comparison between sample survey and complete enumeration, and its types	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5

Class activity 1	**Data Collection & Presentation** ● Collect data (e.g., student marks, expenses) ● Present using: Histogram, Pie chart,Ogive	5	5
Class activity 2	**Sampling Techniques Field Study** Identify: ● Types of sampling (random, stratified) ● Apply on real-life data collection	5	5
Class activity 3	**Correlation Analysis Project** ● Study relationship between: Income & expenditure OR Study hours & marks ● Calculate: Correlation coefficient Interpret results	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE II**
COURSE NAME: ENVIRONMENTAL ACCOUNTING	**COURSE CODE:26UNME4B103**
SEMESTER: II	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE:

To introduce the fundamentals of Environmental Accounting to the students.

COURSE OUTCOMES:

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

1. Identify key concepts of accounting, accountability, sustainability, environmental accounting, and organizational theories.
2. Recognize principles of financial, cost, and managerial accounting, including the role of empirical research in accounting studies.
3. Distinguish concepts related to environmental sustainability, including green accounting, SEA, and EMA practices.
4. Select appropriate environmental accounting methodologies such as MFCA, E-LCC, FCA, and environmental performance indicators.
5. Differentiate environmental perspectives and accounting paradigms, including eco-efficiency and carbon accounting.

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

4. https://www.nibusinessinfo.co.uk/content/environmental-key-performance-indicators

5.https://www.sustain.life/blog/carbon-accounting

Question paper pattern-MCQs

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

(Common to Non- IT Students)

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

UNIT 1: PROFESSIONAL DOCUMENT CREATION (6 Hours)

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

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

UNIT 2: DATA MANAGEMENT WITH SPREADSHEETS (6 Hours)

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

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

UNIT 3: DATA VISUALISATION AND REPORTING (6 Hours)

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

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

UNIT 4: BUSINESS PRESENTATIONS (6 Hours)

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

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

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

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

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

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

E-LEARNING RESOURCES

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

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

SEMESTER III

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE V***
COURSE NAME: ADVANCED ACCOUNTING-I	**COURSE CODE: 26UCPA305**
SEMESTER: III	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To acquire the ability to apply specific accounting standards and legislation to different transactions and events and in the preparation and presentation of financial statements of various business entities.

COURSE OUTCOMES:

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

1. Apply relevant accounting standards (AS 10, AS 11, AS 12, AS 16, AS 26, AS 28, AS 29) to solve accounting problems related to assets, liabilities, and financial reporting.
2. Prepare post-amalgamation financial statements using appropriate methods as per AS 14.
3. Record internal reconstruction transactions, including alteration and reduction of share capital.
4. Prepare company financial statements, including Cash Flow Statements, in compliance with Schedule III of the Companies Act, 2013.
5. Evaluate accounting standards (AS 1, AS 2, AS 3, AS 4, AS 5) in financial reporting including inventory valuation, cash flow analysis, and disclosure of accounting policies and contingencies.

UNIT I **18 Hours**

Accounting Standards – Framework and Foundational Standards: Process of formulation of Accounting Standards including Indian Accounting Standards (IFRS converged standards) and IFRSs; Convergence vs Adoption; Objective and Concepts of carve outs.

Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards). Applicability of Accounting Standards to various entities.

Application of the following Accounting Standards:

AS 10 -Property, Plant and Equipment, AS 11 – The Effect of Changes in Foreign Exchange Rates, AS 12 – Accounting for Government Grants, AS 16 – Borrowing Costs : qualifying assets, capitalization of borrowing costs, commencement, suspension and cessation of capitalization, AS 26 – Intangible Assets: recognition, amortization and impairment, AS 28 – Impairment of Assets: indicators of impairment, recoverable amount and recognition of impairment loss, AS 29 – Provisions, Contingent Liabilities and Contingent Assets: recognition criteria, measurement and disclosures.

UNIT II **18 Hours**

Accounting for Amalgamations: AS 14 – Accounting for Amalgamations (excluding inter-company holdings): Types of amalgamations, methods of accounting – Pooling of Interest Method and Purchase Method; treatment of goodwill and capital reserve; preparation of post-amalgamation balance sheet.

UNIT III **18 Hours**

Accounting for Reconstruction of Companies: internal reconstruction – meaning and need, scheme of reconstruction, alteration of share capital, sub-division, consolidation, surrender and reissue of shares, reduction of share capital and preparation of post-reconstruction Balance Sheet.

UNIT IV **18 Hours**

Company Accounts – Financial Statement Preparation: Schedule III to the Companies Act, 2013 (Division I) – format and disclosures for Statement of Profit and Loss and Balance Sheet.

Preparation of financial statements: Statement of Profit and Loss, Balance Sheet and Cash Flow Statement of companies including adjustment entries, prior period items and changes in accounting policies.

UNIT V **18 Hours**

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

THEORY- 20 % **PROBLEMS- 80 %**

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 20212.
2. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
3. 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
3. ICAI study material

E-LEARNING RESOURCES:

1. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
2. www.accountingstudyguide.com
3. 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	2	-	-
II	1	1	-	1	-	1(Compulsory)
III	1	2	-	1	-	1
IV	-	1	-	1	-	1
V	-	2	1	1	-	-
TOTAL	2	8	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PO-CO mapping

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

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 OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply relevant accounting standards (AS 10, AS 11, AS 12, AS 16, AS 26, AS 28, AS 29) to solve accounting problems related to assets, liabilities, and financial reporting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Prepare post-amalgamation financial statements using appropriate methods as per AS 14.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Record internal reconstruction transactions, including alteration and reduction of share capital.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Prepare company financial statements, including Cash Flow Statements, in compliance with Schedule III of the Companies Act, 2013.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Evaluate accounting standards (AS 1, AS 2, AS 3, AS 4, AS 5) in financial reporting including inventory valuation, cash flow analysis, and disclosure of accounting policies and contingencies.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analyze the practical application of AS 10, AS 11, AS 12, AS 16, AS 26, AS 28, and AS 29 with illustrations.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5

Class activity 1	**Group Discussion (IFRS Convergence)** Debate on convergence vs adoption of IFRS in India.	5	5
Class activity 2	**Case Analysis (Financial Crisis Company)** Analyze why reconstruction is needed and suggest solutions.	5	5
Class activity 3	**Balance Sheet Preparation Activity** Prepare post-amalgamation balance sheet in groups.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE VI***
COURSE NAME: PRINCIPLES AND PRACTICE OF GOODS AND SERVICES TAX	**COURSE CODE: 26UCPA306**
SEMESTER: III	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To develop an understanding of the provisions of goods and services tax law and to acquire the ability to apply such provisions to address/ solve issues in moderately complex scenarios.

COURSE OUTCOMES:

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

1. Explain the constitutional framework and basic concepts of GST, including CGST and IGST.
2. Apply provisions related to levy, collection, and supply under CGST/IGST laws.
3. Analyze classification, place, time, and value of supply along with input tax credit.
4. Determine GST liability and related documentation in compliance with applicable provisions.
5. File GST returns and manage tax payments in compliance with regulations.

UNIT I: **18 Hours**

Introduction & Constitutional Framework: GST Laws: An introduction including Constitutional aspects, Overview of CGST & IGST

Unit II: **18 Hours**

Levy and collection of CGST/IGST: Application of CGST/IGST law, Concept of supply including composite & mixed supply), Charge of tax including reverse charge) , Exemption from tax, composite levy

Unit III: **18 Hours**

Basic Concepts of Classification, Place of supply, Time of supply, Value of supply ,Input Tax Credit (ITC)

Unit IV: **18 Hours**

Computation of GST liability, Registration, Tax invoice, credit & debit notes, E-way bill ,Accounts and records

Unit V: **18 Hours**

Returns, Payment of Tax, TDS, TCS

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 HousePvt. 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.
3. ICAI study material

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	2
CO 2	3	3	3	3	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 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 OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the constitutional framework and basic concepts of GST, including CGST and IGST.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Apply provisions related to levy, collection, and supply under CGST/IGST laws.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Analyze classification, place, time, and value of supply along with input tax credit.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Determine GST liability and related documentation in compliance with applicable provisions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	File GST returns and manage tax payments in compliance with regulations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Analyze types of supply (composite and mixed), reverse charge mechanism, and exemptions under GST.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Supply Classification Game Students identify whether transactions are composite or mixed supply.	5	5
Class activity 2	ITC Eligibility Quiz Students decide whether ITC can be claimed in different scenarios.	5	5
Class activity 3	Group Debate: GST – Advantage or Burden?	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE VII*
COURSE NAME: CORPORATE, LLP and ECONOMIC LAWS	COURSE CODE: 26UCPA307
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To provide students with a comprehensive understanding of Corporate Laws, Limited Liability Partnership (LLP) regulations, and Economic Laws, enabling them to interpret legal provisions, ensure compliance with statutory requirements, and apply legal principles in business and corporate decision-making.

COURSE OUTCOMES:

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

1. Explain provisions of the Companies Act, 2013 relating to incorporation, share capital, and related regulatory requirements.
2. Examine company management, administration, dividend provisions, accounts, and audit under the Companies Act, 2013.
3. Describe key features and legal provisions of the Limited Liability Partnership Act, 2008.
4. Interpret provisions of the General Clauses Act, 1897 and rules of statutory interpretation.
5. Outline key concepts and provisions of the Foreign Exchange Management Act, 1999

UNIT I **17 Hours**

The Companies Act, 2013: Preliminary, Incorporation of Company and Matters Incidental thereto, Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by Companies, Registration of Charges

Unit II **17 Hours**

The Companies Act, 2013: Management and Administration, Declaration and Payment of Dividend, Accounts of Companies, Audit and Auditors, Companies Incorporated Outside India.

UNIT III **16 Hours**

The Limited Liability Partnership Act, 2008 : Definitions, features, Advantages, Incorporation of LLP, Partners and their relations, Financial disclosures, Assignment and transfer of Partnership rights, Conversion into LLP, Compromise, arrangement and reconstruction of LLPs, Winding up and Dissolution, Miscellaneous

UNIT IV **15 Hours**

The General Clauses Act, 1897**:** Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments and Miscellaneous provisions. Interpretation of Statutes: Rules of Interpretation of Statutes, Aids to Interpretation, Rules of Interpretation/Construction of Deeds and Documents.

UNIT V **10 Hours**

The Foreign Exchange Management Act, 1999: Significant definitions and concepts of Current and Capital Account Transactions.

RECOMMENDED TEXTBOOKS:

1. Kapoor, N.D, Company law, 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. Companies Act with Rules, Taxmann Publications Pvt. Ltd., 37th Edition 2022
3. Corporate and Other laws theory, Problems & Solutions, CA.Amit Popli., Bharat Law House Pvt.Ltd., 2nd Edition (2022).
4. ICAI Study Material

E – Learning RESOURCES:

1. www.mca.gov.in
2. www.companyliquidator.gov.in
3. www.companyformationinindia.co.in
4. 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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	2
II	2	1	1
III	2	1	1
IV	2	1	1
V	2	2	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	0	3
CO 2	3	3	3	3	3
CO 3	3	2	3	3	3
CO 4	3	3	2	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**2.8**	**2.8**	**2.4**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs & PSOs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain provisions of the Companies Act, 2013 relating to incorporation, share capital, and related regulatory requirements.	PO 1,2,3,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Examine company management, administration, dividend provisions, accounts, and audit under the Companies Act, 2013.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Describe key features and legal provisions of the Limited Liability Partnership Act, 2008.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Interpret provisions of the General Clauses Act, 1897 and rules of statutory interpretation.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Outline key concepts and provisions of the Foreign Exchange Management Act, 1999.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Discuss incorporation, rights and duties of partners, and advantages of LLP under the Limited Liability Partnership Act, 2008.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Prospectus Analysis Activity Analyze a sample prospectus and identify key elements.	5	5
Class activity 2	Mock Board Meeting (Role Play) Students simulate decision-making on dividend declaration	5	5
Class activity 3	Transaction Classification Activity Students classify transactions into current and capital account transactions.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT:** ***CORE VIII***
COURSE NAME: PRINCIPLES AND PRACTICE OF INCOME TAX	**COURSE CODE: 26UCPA308**
SEMESTER: III	**MARKS: 100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

1. To develop an understanding of the foundational provisions of income-tax law and to acquire the ability to apply such provisions to compute income under the heads of Salaries and Income from House Property and solve related problems.

COURSE OUTCOMES:

1. Explain basic concepts of income tax, residential status, and scope of total income for individuals.
2. Assess income under the head "Salaries," including allowances, perquisites, and retirement benefits.
3. Calculate income from house property, including annual value and allowable deductions.
4. Determine total income and tax liability of individuals with applicable deductions under Chapter VI-A.
5. Compare tax liability under old and new tax regimes and outline return filing provisions.

UNIT I **18 Hours**

Basic Concepts and Residential Status:

Basic Concepts: Income-tax law – an introduction; significant concepts including person, assessee, previous year, assessment year, income, agricultural income; basis of charge; procedure for computation of total income and tax payable in the case of individuals.

Residential Status and Scope of Total Income: Determination of residential status of individuals – resident and ordinarily resident, resident but not ordinarily resident, and non-resident; scope of total income based on residential status – income received or deemed to be received in India, income accruing or arising in India, and income accruing or arising outside India.

UNIT II **18 Hours**

Income under the Head 'Salaries': Basis of charge; definition of salary, perquisites and profits in lieu of salary; computation of income under the head 'Salaries'.

Treatment of the following:

Allowances – fully taxable, partially exempt and fully exempt allowances (HRA, LTA, standard deduction, etc.); Perquisites – taxable and non-taxable perquisites; valuation of perquisites including rent-free accommodation, motor car, domestic servants, club facilities and employee stock options (ESOPs). Retirement benefits – gratuity, pension, commutation of pension, leave encashment, retrenchment compensation and voluntary retirement receipts. Relief under Section 89 for salary received in arrears or in advance. Deductions from salary income – entertainment allowance and professional tax (Section 16). Comprehensive computation of income from salary and tax thereon.

UNIT III **18 Hours**

Income from House Property: Basis of charge; meaning of annual value; properties chargeable and exempt from tax; determination of annual value for: (a) self-occupied property, (b) let-out property, and (c) deemed let-out property (where more than one self-occupied property is owned).

Deductions from annual value under Section 24: statutory deduction of 30%, and interest on borrowed capital for acquisition/construction/repair – distinctions between pre-construction and post-construction interest, and treatment for self-occupied vs let-out properties.

Treatment of unrealised rent, arrears of rent received (Section 25A), and loss from house property – set-off and carry forward provisions specific to this head. Computation of income from house property with comprehensive problems covering multiple properties.

UNIT IV **18 Hours**

Computation of Total Income of Individuals – Salaries and House Property: Integrated computation problems combining income from Salaries and Income from House Property; aggregation of income; deductions under Chapter VI-A applicable to salaried individuals: Section 80C (LIC, PPF, ELSS, home loan principal repayment), Section 80D (medical insurance), Section 80E (education loan interest), Section 80TTA/80TTB (savings interest), and other commonly applicable deductions.

Computation of gross total income, total income and tax liability of individuals, including surcharge and health and education cess.

UNIT V **18 Hours**

Alternative Tax Regimes and Return Filing: Computation of total income and income-tax payable by an individual under the alternative tax regimes under the Income-tax Act, 1961 (default new regime under Section 115BAC vs old regime) – comparison of deductions available, applicable slab rates, and optimisation of tax liability for salaried individuals.

Provisions for filing return of income and self-assessment: obligation to file, due dates, types of returns (original, belated, revised and updated returns), self-assessment tax and interest under Sections 234A, 234B and 234C.

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)
4. ICAI Study Material

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

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	3	3
CO 2	2	3	3	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.4**	**2.8**	**3**	**3**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain basic concepts of income tax, residential status, and scope of total income for individuals.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Assess income under the head "Salaries," including allowances, perquisites, and retirement benefits.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Calculate income from house property, including annual value and allowable deductions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Determine total income and tax liability of individuals with applicable deductions under Chapter VI-A.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Compare tax liability under old and new tax regimes and outline return filing provisions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Explain key concepts such as person, assessee, previous year, and assessment year, and analyze the determination of residential status and its impact on total income under the Income-tax Act, 1961.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Case Study Residential Status Determine residential status based on given travel/stay data.	5	5
Class activity 2	Deduction Calculation Activity Apply Section 24 deductions and compute taxable income.	5	5
Class activity 3	Group activity Integrated Tax Computation Students solve full problems combining salary + house property + deductions.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT: ALLIED III**
COURSE NAME: MANAGEMENT PRINCIPLES AND PRACTICES	**COURSE CODE: 26UCPA3A3**
SEMESTER: III	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 75**
THEORY	

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. Explain principles of management, evolution of management thought, and roles and responsibilities of managers.
2. Analyze planning processes, decision-making techniques, and tools such as MBO and forecasting.
3. Describe organizational structures, authority relationships, and departmentalization in management.
4. Examine staffing processes, recruitment, selection, training, and performance appraisal methods.
5. Evaluate communication, leadership, coordination, and control techniques in organizational 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, Henri 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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	1
III	2	2	1
IV	2	1	1
V	2	2	2
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C- 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	1	2	2	3
CO 2	3	3	3	2	3
CO 3	3	2	2	2	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**2.2**	**2.6**	**2.4**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain principles of management, evolution of management thought, and roles and responsibilities of managers.	PO 1,2,3,4,5	PSO 1,4,5	K1,K2,K3,K4,K5
CO2	Analyze planning processes, decision-making techniques, and tools such as MBO and forecasting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Describe organizational structures, authority relationships, and departmentalization in management.	PO 1,2,3,4,5	PSO 1,4,5	K1,K2,K3,K4,K5
CO4	Examine staffing processes, recruitment, selection, training, and performance appraisal methods.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Evaluate communication, leadership, coordination, and control techniques in organizational management.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Evolution of Management Thought Analyze the contributions of Frederick Winslow Taylor, Henri Fayol, Peter F. Drucker, and Elton Mayo to management theory.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Organization Chart Design Students design organizational structure for a company.	5	5
Class activity 2	Mock Interview Activity Students conduct and participate in interviews.	5	5
Class activity 3	Communication Barrier Game Pass a message through students to observe distortion.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

B.COM. PROFESSIONAL ACCOUNTING	**BATCH: 2026 - 29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-III**
COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE	**COURSE CODE:26USKL402**
SEMESTER: III	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

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

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

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

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

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

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

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

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

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

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

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

UNIT V: Data interpretation (6 Hours)

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

RECOMMENDED TEXT BOOK:

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

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

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

SELF-STUDY COURSE
(COMPULSORY)

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: Self-study**
COURSE NAME: **1.INDIAN HERITAGE AND KNOWLEDGE SYSTEM** **OR** **2.CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT**	**COURSE CODE: 26USSP401/ 26USSP402**
SEMESTER: III	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: Nil**
QUESTION PAPER PATTERN: MCQ	
THEORY	

1.INDIAN HERITAGE AND KNOWLEDGE SYSTEM

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

UNIT I: Introduction to Indian Heritage

● **Concept of Heritage:** Definition, the importance of studying heritage, and its diverse forms.

● **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.

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

UNIT II: Cultural Tapestry of South India

● **Literature:** The classical Tamil literature of Sangam poetry, the epic Kannada works like the "Kuvempu Ramayana," the Telugu compositions of Annamacharya, and 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 ParkWestern 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:

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

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

UNIT 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)
  - Kalaignar Kanchi Thalaiyalar Scheme
  - Ungal Thozhil Udhayanam (UTOY)
- **Goal 2: Zero Hunger**
  - National Food Security Act (NFSA)
  - Nutritious Noon Meal Programme
  - Annadhanam Scheme
  - Amma Unavagam
- **Goal 3: Good Health and Well-being**
  - National Health Mission (NHM)
  - Health Insurance of Tamil Nadu
  - Chief Minister's Comprehensive Health Insurance Scheme
  - Maruthuva Mitri
  - Amma Mini Clinics

Ensuring Essential Services:

- **Goal 4: Quality Education**
  - Sarva Shiksha Abhiyan (SSA)
  - Rashtriya Madhyamik Shiksha Abhiyan (RMSA)

○ Namakkal District Library Scheme

○ Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)

○ Free Coaching for Competitive Exams

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

○ Swachh Bharat Mission (Clean India Mission)

○ National Rural Drinking Water Programme (NRDWP)

○ Jal Jeevan Mission Tamil Nadu

○ Namakku Naathey Scheme

○ Kudimaramathu Scheme

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

○ National Solar Mission

○ Tamil Nadu Solar Energy Policy

○ Green House Scheme

Building Sustainable Communities:

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

○ Smart Cities Mission

○ Atal Mission for Rejuvenation and Urban Transformation (AMRUT)

○ Adi Dravidar Housing Scheme

● **Goal 13: Climate Action**

○ National Action Plan on Climate Change (NAPCC)

○ International Solar Alliance

○ Tamil Nadu Wind Energy Policy 2019

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

○ Development Assistance Programmes (DAPs)

○ International Development Cooperation (IDC)

SEMESTER IV

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE IX***
COURSE NAME: ADVANCED ACCOUNTING – II	**COURSE CODE: 26UCPA309**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To enable students to apply advanced accounting standards relating to group financial statements, disclosures, impairment, provisions and branch accounting, and to record complex corporate transactions including buy-back and reconstruction.

COURSE OUTCOMES:

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

1. Apply accounting standards relating to revenue recognition, construction contracts, employee benefits, and leases in financial reporting.
2. Interpret accounting standards relating to investments, segment reporting, related party disclosures, earnings per share, discontinuing operations, and interim financial reporting.
3. Prepare accounting treatment and disclosures relating to corporate restructuring transactions and deferred tax accounting.
4. Prepare consolidated financial statements involving subsidiaries, associates, and joint ventures in accordance with relevant accounting standards.
5. Prepare branch accounts, including foreign branch accounts, and translate foreign branch financial statements as per applicable accounting standards.

UNIT I 18 **Hours**

Disclosure, Reporting and Asset Standards: Application of the following Accounting Standards:

Revenue, Assets and Construction standards: Application of the following Accounting Standards:

AS 7 – Construction contracts, AS 9 – Revenue Recognition, AS 15 – Employee Benefits: short-term, post-employment and other long-term benefits, recognition and measurement of defined benefit obligations, AS 19 – Leases: classification of Leases, finance lease and operating lease – accounting treatment in the books of lessees and lessors.

UNIT II **18 Hours**

AS 13 – Accounting for Investments; AS 17 – Segment Reporting: identification of reportable segments, segment revenue, expense, result, assets and liabilities, AS 18 – Related Party Disclosures: identification of related parties, nature of transactions and required disclosures; AS 20 – Earnings Per Share: basic and diluted EPS computation, AS 24 – Discontinuing Operations: recognition, measurement and disclosure, AS 25 – Interim Financial Reporting: minimum components and recognition/measurement principles.

UNIT III **12 Hours**

Corporate Restructuring Transactions: Buy-back of Securities: meaning, legal provisions under the Companies Act 2013, accounting entries for buy-back of equity shares out of free reserves, securities premium and proceeds of fresh issue; computation of permissible buy-back limit; AS 22 – Accounting for Taxes on Income: current tax, deferred tax assets and liabilities

UNIT IV **21 Hours**

Consolidated Financial Statements – Single Subsidiary (AS 21):

AS 21 – Consolidated Financial Statements of a single subsidiary (excluding problems involving acquisition of interest in subsidiary at different dates, cross holding, disposal of a subsidiary and foreign subsidiaries).

Topics include: concept of control and consolidation, elimination of investment and share capital, computation of goodwill and capital reserve on consolidation, treatment of minority interest, pre-acquisition and post-acquisition profits/reserves, unrealised profits on inter-company transactions, preparation of consolidated Balance Sheet and Statement of Profit and Loss.

Investments in Associates and Joint Ventures: AS 23 – Accounting for Investment in Associates in Consolidated Financial Statements: significant influence, equity method of accounting, treatment of goodwill and capital reserve, losses in excess of carrying amount. AS 27 – Financial Reporting of Interests in Joint Ventures: types of joint ventures – jointly controlled operations, jointly controlled assets and jointly controlled entities; proportionate consolidation and equity method.

UNIT V **21 Hours**

Accounting for Branches including Foreign Branches: Dependent branch accounts: debtors system, stock and debtors system, final accounts system. Independent branch accounts: incorporation of branch trial balance in head office books. Foreign branches: translation of foreign currency branch trial balance using AS 11, treatment of exchange differences, and preparation of combined financial statements.

THEORY- 20% PROBLEMS- 80%

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2021.
2. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
3. 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
3. ICAI Study Material

E-LEARNING RESOURCES:

1. AK's Amazing accountancy.Youtube .

2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. ICAI Study material

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

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	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.	**2.8**	**3**	**3**	**2.8**	**3**

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 OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Apply accounting standards relating to revenue recognition, construction contracts, employee benefits, and leases in financial reporting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Interpret accounting standards relating to investments, segment reporting, related party disclosures, earnings per share, discontinuing operations, and interim financial reporting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Prepare accounting treatment and disclosures relating to corporate restructuring transactions and deferred tax accounting.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Prepare consolidated financial statements involving subsidiaries, associates, and joint ventures in accordance with relevant accounting standards.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Prepare branch accounts, including foreign branch accounts, and translate foreign branch financial statements as per applicable accounting standards.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Explain in detail the Indian Accounting Standards. • What is meant by forfeiture and reissue of shares? • What are the objectives of financial statement analysis? • Explain the importance of ratio analysis.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Activity: "Dissolution of Partnership Firm" • Students are given a case with a balance sheet. • They are asked to prepare Realisation Account, Prepare Partner's Capital Accounts Prepare Cash/Bank Account	5	5

Class activity 2	Piecemeal Distribution-Realisation of Assets"
	• Provide a real-life style case:
	  ○ Assets realized in installments
	  ○ Liabilities settled gradually
	• Students must:
		5	5

	- Apply Maximum Loss Method / Proportionate Capital Method - Mode: Group activity - Output: Step-by-step working + explanation		
Class activity 3	Role Play Activity: “Firm Closure Meeting” - Students act as: - Partners - Creditors - Accountant - Scenario: - Firm is dissolving due to losses - Each role: - Discuss settlement priorities Decide distribution of assets	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE X*
COURSE NAME: AUDITING AND ETHICS	COURSE CODE:26UCPA310
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To develop a comprehensive understanding of auditing principles, standards, and procedures, and to equip learners with the skills to plan, perform, and report audits of financial statements while adhering to professional ethics, independence, and regulatory requirements.

COURSE OUTCOMES:

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

1. Explain auditing concepts, standards, audit planning, documentation, and ethical requirements.
2. Analyze audit risk, materiality, and internal control systems, including IT-enabled audit environments.
3. Evaluate audit evidence, sampling techniques, and analytical procedures in auditing.
4. Interpret audit findings, audit reports, and compliance with auditing standards and legal requirements.
5. Examine audit procedures for financial statement items and special types of entities, including banks.

UNIT I **15 Hours**

Nature, Objective and Scope of Audit:

Auditing Concepts: Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit, Scope of Audit, External Audit engagements, Qualities of Auditor. Inherent Limitations of an Audit; Relationship of auditing with other disciplines. (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing).

Audit Strategy, Audit Planning and Audit Program:
(SA 300 Planning an Audit of Financial statements)

- Auditor’s responsibility to plan an audit of financial statements. Benefits of audit planning.
- Planning is a continual and iterative process.
- Discussion of elements of planning with the entity’s management. Involvement of Key Engagement Team Members in planning the audit. Preliminary engagement activities.
- The auditor’s consideration of client continuance and ethical requirements. Planning activities.
- Establishing an overall audit strategy- Assistance for the auditor.
- Development of audit plan.

- Documenting the overall audit strategy and audit plan; Audit program.
- Development of Audit Plan and Program.

Audit Documentation

- Concept of Audit Documentation.
- Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation. Completion Memorandum.
- Ownership and custody of Audit Documentation (SA 230 Audit Documentation).

Ethics and Terms of Audit Engagements

- Meaning of Ethics.
- Ethics is a State of Mind, Need for Professional Ethics.
- Principles based approach v Rules based approach (Ethical or Legal).
- The fundamental principles of Professional Ethics: Integrity; Objectivity; Professional Competence and Due care; Confidentiality; Professional Behaviour.
- Independence of Auditors.
- Threats to Independence: Self Interest threats; Self Review threats; Advocacy threats; Familiarity threats; Intimidation threats.
- Safeguards to Independence; Professional Skepticism, Terms of Audit Engagements Preconditions for an audit; Audit Engagement.
- Agreement on Audit Engagement Terms.
- Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements).
- Overview and Introduction of SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.
- Overview and Introduction of SA 220 - Quality Control for an Audit of Financial Statements).

UNIT II **15 Hours**

Risk Assessment and Internal Control:

- Audit Risk.
- Risk of Material Misstatement, Inherent Risk and Control Risk, Detection Risk.
- Sampling and Non-Sampling Risk.
- Concept of Materiality, Materiality in Planning and Performing an Audit.
- Auditor’s responsibility to apply the concept of materiality.
- Auditor’s determination of materiality is a matter of professional judgement. Materiality and Audit Risk.
- Application of materiality in planning and performing the audit.
  Concept of Performance materiality.
- Determining materiality and performance materiality when planning the audit.

- Use of Benchmarks in determining materiality for the financial statements as a whole. Materiality level or levels for particular classes of transactions, account balances or disclosures.
- Revision in materiality as the audit progresses. Documenting the Materiality.

(SA 320 Materiality in Planning and Performing an Audit).

- Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures.
- Understanding the entity and its environment; Internal control.
- Documenting the Risks.
- Evaluation of internal control system.
- Testing of Internal control; Internal Control and IT Environment (SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment).

Digital Audit: Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, testing methods, data analytics for audit, assessing and reporting audit findings.
Overview and Introduction: The Auditor’s Responses to Assessed Risks-SA 330.

UNIT III **15 Hours**

Audit Evidence:

- Meaning of Audit Evidence.
- Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Meaning ofAssertions.
- Assertions contained in the Financial Statements. Source of audit evidence.
- Test of controls.
- Substantive Procedures- Test of details and Substantive analytical procedures, Audit procedures for obtaining audit evidence.
- Evaluation of Audit Evidence (SA 500 Audit Evidence), Audit Trail. (Using the work of Internal Auditors – SA 610)
- Internal audit function.
- External Auditor’s Responsibility for the audit, Evaluating the internal audit function.
- Basics of Internal Financial Control and reporting requirements. Distinction between InternalFinancial Control and Internal Control over Financial Reporting.
- Audit Sampling: (SA 530 Audit Sampling). Meaning of Audit Sampling.
- Designing an audit sample; Types of sampling (Approaches to Sampling).
- Sample Size and selection of items for testing; Sample selection method.
- Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims, obtaining evidence regarding the presentation and disclosure of segment information (SA 501 Audit Evidence - Specific Considerations for Selected Items);

External confirmation procedures. Management's refusal to allow the auditor to send a confirmation request; Negative Confirmations(SA 505 External Confirmations); Audit evidence about opening balances; Accounting policies relating to opening balances; Reporting with regard to opening balances (SA 510 Initial Audit Engagements-Opening Balances).

- ○ Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions (SA 550 Related Parties).
- ○ Analytical Procedures.
- ○ Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures.
- ○ Designing and performing analytical procedures prior to Audit.
  Investigating the results of analytical procedures (SA 520 Analytical Procedures).

UNIT IV **15 Hours**

Completion and Review

- ○ Meaning of Subsequent Events;
- ○ Auditor's obligations in different situations of subsequent events.
- ○ Procedures for subsequent events. (SA 560 Subsequent Events).
- ○ Responsibilities of the Auditor with regard to Going Concern Assumption; Objectives of the Auditor regarding Going Concern.
- ○ Events or Conditions that may cast doubt about Going Concern Assumption.
- ○ Audit Procedures when events or conditions are identified (SA 570 Going Concern). Overview and
- ○ Introduction of Evaluations of Misstatements identified during the audit (SA 450).
- ○ Written Representations as Audit Evidence.
- ○ Objective of Auditor regarding Written Representation.
- ○ Management from whom Written Representations may be requested.
- ○ Written Representations about Management's Responsibilities (SA 580 Written Representations)
- ○ Overview and Introduction of SA 260: Communication with Those Charged with Governance.
- ○ Overview and Introduction of SA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management.

- **Audit Report**
  - ○ Forming an opinion on the Financial Statements.
  - ○ Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements).
  - ○ Communicating key Audit Matters in the Independent Auditor's Report (SA 701) Types of Modified Opinion, Circumstances When a Modification to the Auditor's Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion

in the Independent Auditor's Report).
SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report.

- ○ Nature of Comparative Information.
- ○ Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information – Corresponding Figures and Comparative Financial Statements).
- ○ Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.

UNIT V **15 Hours**

Audit of Items of Financial Statements:

- ○ Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc.
- ○ Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.
- ○ Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities.
- ○ Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipment, Goodwill, Brand/Trademarks, Computer Software etc.
- ○ Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities.

(The list of items is illustrative only)

Special Features of Audit of Different Type of Entities

Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities: Government; Local bodies; Not-for-profit organizations; Trust and Societies, Partnership Firms, Audit of different type of undertakings, i.e., Educational Institutions, Hotels, Clubs, Hospitals, etc., Basics of Limited Liability Partnerships (LLPs) Audit and Co-operative Societies Audit.

Audit of Banks

Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

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.
3. ICAI Study Material

E-LEARNING RESOURCES:

1. 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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	2
III	2	2	1
IV	2	1	1
V	2	1	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.8**	**2.8**	**3**	**3**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain auditing concepts, standards, audit planning, documentation, and ethical requirements.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze audit risk, materiality, and internal control systems, including IT-enabled audit environments.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Evaluate audit evidence, sampling techniques, and analytical procedures in auditing.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Interpret audit findings, audit reports, and compliance with auditing standards and legal requirements.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Examine audit procedures for financial statement items and special types of entities, including banks.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Explain the Nature and Scope of Audit • Distinguish between Internal Check and Internal Control Write in detail about Audit Documentation.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Activity: Audit Case Analysis (Fraud Detection) Provide a real-world inspired case (fake invoices, misstatements).	5	5
Class activity 2	Auditor Vs Client. Students to perform the Role of the Auditor and acquire clarifications on the accounts disclosed from the Accountant, Manager and Company.	5	5
Class activity 3	Audit Report Writing- Draft an Audit Report" Students to Draft an Audit Report based on the Financial Data and Observations	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART III	**COURSE COMPONENT:** ***CORE XI***
COURSE NAME: COST AND MANAGEMENT ACCOUNTING - I	**COURSE CODE: 26UCPA311**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:
To develop a comprehensive understanding of cost and management accounting concepts, techniques, and systems, and to equip learners with the ability to ascertain, analyze, and control costs, apply appropriate costing methods, and use cost information for planning, decision-making, and performance evaluation.

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

1. Explain concepts, scope, and principles of cost and management accounting, including cost behaviour and cost sheet preparation.
2. Analyze material cost, inventory control techniques, and procurement procedures.
3. Examine employee cost, wage systems, and labour cost control methods.
4. Apply methods of overhead allocation, apportionment, and absorption in cost determination.
5. Evaluate activity-based costing and reconciliation of cost and financial accounts.

UNIT I **15 Hours**

Overview of Cost and Management Accounting

Introduction to Cost and Management Accounting: Objectives and Scope of Cost and Management Accounting, The users of Cost and Management accounting information, Functions of management accounting, Role of cost accounting department in an organisation and its relation with other departments, Installation of Costing System, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Cost terms and Concepts, Cost Reduction and Cost Control, Elements of Costs, Cost behavior pattern, Separating the components of fixed, variable, semi-variable and step costs, Methods of Costing, Techniques of Costing, Digital Costing.

Elements of Cost and preparation of Cost Sheets:

Functional classification and ascertainment of cost, Preparation of Cost Sheets for Manufacturing sector and for Service sector.

UNIT II **15 Hours**

Ascertainment of Cost: Material Cost: Introduction to procurement procedures, Valuation of Material use: Cost Price Method, Average Price Method, Market Price Method, Notional Price Method; Valuation of returns and shortage; Valuation of receipts, issue and closing stock of Material, Stock verification; Material requirement analysis through digital costing including Government e-Marketplace (GeM). Introduction to Costing through Enterprise Resource Planning (ERP). Process of tender and quotation;Inventory control: Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, Determination of Optimum Order quantity- Economic Order Quantity (EOQ),Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of inventory control ratios, Digital Inventory control, Treatment of Normal/Abnormal Losses w.r.t. waste, scrap, spoilage, defective, obsolescence.

UNIT III **15 Hours**

Employee Cost: Introduction to Attendance and Payroll procedures, Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites, Employee Cost Control, Attendance and Payroll procedure, Idle time and over time, Piece wage and Time wage system, Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover, Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).

UNIT IV **15 Hours**

Direct Expenses: Identification of direct expenses with the main product or service and its treatment; Overhead : Functional analysis- Factory, Administration, Selling, Distribution, Research and Development, Behavioral analysis- Fixed, Variable and Semi-Variable, Allocation and Apportionment of overheads using Absorption Costing Method, Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation to cost centres or products, Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion, Treatment of Research and development cost in cost accounting.

UNIT V **15 Hours**

Concepts of Activity Based Costing (ABC); Integration of cost and financial data: Recording of financial data and its segregation, Introduction to Non-integrated and Integrated Accounting system, Items included in cost accounts only but financial accounts and vice versa, Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated AccountingSystem).

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.
4. ICAI Study material

E-LEARNING RESOURCES:

1. www.accountinglectures.com
2. https://icmai.in>paper – 8 - New
3. www. researchgate.net
4. 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	-	-	-
II	-	2	-	2	-	1
III	-	2	-	1	-	-
IV	-	2	-	2	-	1(Compulsory)
V	1	2	-	2	-	1
TOTAL	2	8	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PO – CO mapping

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

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain concepts, scope, and principles of cost and management accounting, including cost behaviour and cost sheet preparation.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze material cost, inventory control techniques, and procurement procedures.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Examine employee cost, wage systems, and labour cost control methods.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Apply methods of overhead allocation, apportionment, and absorption in cost determination.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Evaluate activity-based costing and reconciliation of cost and financial accounts.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• What is a Cost Sheet? Explain its components. • Explain the objectives and advantages of Cost Accounting. • Explain the concept of: Economic Order Quantity (EOQ) Compare different methods of material pricing and suggest the best method.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	**COST SHEET PREPARATION ACTIVITY** • Provide a practical problem with data: • Direct materials, labour, overheads, selling expenses, etc. • Students (individually or in pairs) prepare: • Prime Cost • Factory Cost • Cost of Production • Cost of Sales • Profit	5	5
Class activity 2	**MATERIAL COST CONTROL ACTIVITY** **Analyse the Levels: Lower / Higher** • Provide data for: • EOQ calculation • Reorder level	5	5

	• Minimum & maximum stock levels		
Class activity 3	**LABOUR COST ANALYSIS ACTIVITY** • To analyze labour cost and wage systems. Provide a case: • Time rate vs piece rate • Bonus schemes (Halsey / Rowan) 1. Calculate wages under different methods. 2. Compare which method is beneficial.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE XII**
COURSE NAME: ADVANCED INCOME TAX LAW AND PRACTICE	**COURSE CODE: 26UCPA312**
SEMESTER: IV	**MARKS: 100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

COURSE OBJECTIVES:

a. To develop an understanding of the advanced provisions of income-tax law relating to business income, capital gains and other sources.

b. To acquire the ability to compute total income of individuals across all heads and apply provisions relating to clubbing, set-off, deductions, TDS/TCS and alternative tax regimes.

COURSE OUTCOMES:

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

1. Calculate income chargeable under the head 'Profits and Gains of Business or Profession' including depreciation, disallowances and deemed profits.

2. Calculate capital gains and applicable exemptions under the Income Tax Act.

3. Apply provisions relating to income from other sources, clubbing, and set-off and carry forward of losses.

4. Determine deductions under Chapter VI-A and provisions of advance tax, TDS, and TCS.

5. Determine total income and tax liability under different tax regimes and return filing provisions.

UNIT I **18 Hours**

Profits and Gains of Business or Profession (PGBP):

Basis of charge; meaning of business and profession; general principles for allowability of expenses (Section 37); specific allowances and disallowances under Sections 30–43D.

Key provisions:

Depreciation under Section 32 – block of assets, written down value method, rates, additional depreciation, and unabsorbed depreciation.

Expenses expressly allowed: rent, repairs, insurance, salary to partners (Section 40b), interest to partners, bad debts, scientific research expenditure.

Expenses expressly disallowed: personal expenses, income tax, wealth tax, penalty, fines and payments made outside banking channels.

Deemed profits and gains under Sections 41 and 43B (actual payment basis for certain expenses – taxes, PF, bonus, etc.).

Maintenance of books of accounts; special provisions for computation of income of professionals and small businesses under Sections 44AA, 44AB, 44AD, 44ADA and 44AE (presumptive taxation). Comprehensive computation of income from business or profession.

UNIT II **18 Hours**

Capital Gains:Basis of charge; meaning of capital asset, transfer, short-term capital asset and long-term capital asset; transactions not regarded as transfer. Computation of capital gains: Short-term capital gains (STCG): full value of consideration less cost of acquisition, cost of improvement and expenses of transfer, Long-term capital gains (LTCG): indexed cost of acquisition and indexed cost of improvement using Cost Inflation Index (CII); special rate of tax on LTCG under Section 112 and Section 112A (equity shares and equity-oriented funds); Special provisions: slump sale (Section 50B), capital gains on depreciable assets (Section 50), conversion of capital asset into stock-in-trade (Section 45(2)), transfer between holding and subsidiary (Section 47).

Exemptions from capital gains: Section 54 – sale of residential house and purchase/construction of residential house, Section 54B – transfer of agricultural land, Section 54EC – investment in specified bonds, Section 54F – transfer of long-term capital asset other than residential house. Comprehensive problems on computation of short-term and long-term capital gains and tax thereon.

UNIT III **18 Hours**

Income from Other Sources, Clubbing and Set-off of Losses: Income from Other Sources: basis of charge; specific incomes chargeable under this head – dividends, winnings from lotteries/crossword puzzles/card games, interest on securities, family pension, gifts received; deductions allowable under Section 57; amounts not deductible (Section 58); Clubbing of Income: Income of spouse (Section 64(1)(ii) and (iv)), income of minor child (Section 64(1A)), transfer of assets to spouse/son's wife (Sections 60–63); practical computation problems on clubbing; Set-off and Carry Forward of Losses: inter-source set-off (Section 70); inter-head set-off (Section 71); restrictions on set-off of losses from speculation business (Section 73), capital gains (Section 74), owning and maintaining racehorses (Section 74A); maximum period of carry forward for each type of loss.

UNIT IV **18 Hours**

Deductions from Gross Total Income, Advance Tax and TDS/TCS:Deductions under Chapter VI-A applicable to individuals: Section 80C (qualifying investments and payments up to ₹1,50,000), 80CCC, 80CCD(1), 80CCD(1B) (NPS), 80D (health insurance), 80DD, 80DDB, 80E (education loan), 80EE/80EEA (housing loan interest), 80G (donations), 80GG (rent paid), 80TTA/80TTB (interest income), 80U; conditions, limits and eligible amounts for each; Advance Tax: liability to pay advance tax; due dates and instalments (Sections 207–211); interest for non-payment or short payment of advance tax under Sections 234B and 234C.

Tax Deduction at Source (TDS) and Tax Collection at Source (TCS): provisions for TDS on salary (Section 192), interest (Sections 193, 194A), dividends (Section 194), rent (Section 194I), professional/technical fees (Section 194J), and other common sections; TCS provisions; credit of TDS/TCS against final tax liability; consequences of non-deduction.

UNIT V **18 Hours**

Comprehensive Computation of Total Income and Alternative Tax Regimes: Comprehensive computation of total income and income-tax payable by an individual covering all five heads of income (Salaries, House Property, PGBP, Capital Gains and Other Sources), clubbing provisions, set-off and carry forward of losses, and all applicable deductions under Chapter VI-A.

Alternative tax regimes: computation of tax liability under the old regime (with deductions and exemptions) and the new default regime under Section 115BAC (without most deductions/exemptions); applicable slab rates, surcharge and health and education cess under each regime; optimisation of tax liability by choosing the appropriate regime for a given income profile. Provisions for filing return of income and self-assessment: obligation to file, due dates, types of returns (original, belated, revised and updated returns under Section 139/139(8A)); self-assessment tax and interest under Section 234A (delay in filing), 234B (advance tax shortfall) and 234C (deferment of advance tax).

THEORY- 20% PROBLEMS- 80%

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 HousePvt. Ltd. New Delhi.

REFERENCE BOOKS:

1.ICAI study material

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

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	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 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	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**2.8**	**3**	**2.8**	**3**

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Calculate income chargeable under the head 'Profits and Gains of Business or Profession' including depreciation, disallowances and deemed profits.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Calculate capital gains and applicable exemptions under the Income Tax Act.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Apply provisions relating to income from other sources, clubbing, and set-off and carry forward of losses.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO4	Determine deductions under Chapter VI-A and provisions of advance tax, TDS, and TCS.	PO 1,2,3,4,5	PSO 1,2,4,5	K1,K2,K3,K4,K5
CO5	Determine total income and tax liability under different tax regimes and return filing provisions.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	● Discuss the computation of Income from Salary with suitable examples. ● Explain the procedure for calculating Income from House Property. ● Describe various deductions available under Chapter VI-A. ● Explain the	5	5

	differences between Tax Planning, Tax Avoidance, and Tax Evasion. Discuss the treatment of allowances and perquisites under salary income.		
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Tax Computation Activity A detailed income Statement to be given. Students to calculate: ● Gross Total Income ● Deductions ● Net taxable income ● Tax liability	5	5
Class activity 2	House Property Income Workshop Provide case with: Municipal value, Fair rent Standard rent, Actual rent Students should calculate: ● Annual value ● Net annual value Deduction under Sec 24 And arrive at taxable income	5	5
Class activity 3	Deductions Master Challenge Provide list of investments/expenses: LIC, PPF, tuition fees, Medical insurance Donations Students to identify the Applicable section, Maximum allowable deduction and Prepare deduction summary sheet.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2024-27**
PART: III	**COURSE COMPONENT:** ***ALLIED IV***
COURSE NAME: PRINCIPLES OF MARKETING	**COURSE CODE: 26UCPA3A4**
SEMESTER: IV	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 75**
THEORY	

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. Explain fundamental concepts, functions, and evolution of marketing, including market classification and niche marketing.
2. Analyze market segmentation, consumer behaviour, and the consumer buying decision process.
3. Describe elements of the marketing mix, including product development, product life cycle, and pricing strategies.
4. Examine promotional tools, advertising, personal selling, and distribution channels.
5. Evaluate global marketing environment, ethics, recent trends, and digital marketing concepts.

UNIT I **15 Hours**

Meaning–Definition 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**

Market Segmentation: 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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				100

BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	1
III	2	1	2
IV	2	2	1
V	2	**1**	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	2	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.8**	**2.8**	**2.8**	**3**	**3**

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 OUTCOMES	POs & PSOs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain fundamental concepts, functions, and evolution of marketing, including market classification and niche marketing.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze market segmentation, consumer behaviour, and the consumer buying decision process.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Describe elements of the marketing mix, including product development, product life cycle, and pricing strategies.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Examine promotional tools, advertising, personal selling, and distribution channels.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO5	Evaluate global marketing environment, ethics, recent trends, and digital marketing concepts.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Detailed explanation of Market Segmentation and its types. An overview of Marketing Mix. Detailed Analysis of Product Life Cycle.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Sell your Product- Marketing Mix Role Play Divide the students to group The students should choose products (e.g., mobile, snack, clothing, service). Each group to prepare its Product features, Pricing strategy, Distribution method, Promotional ideas	5	5

	Students perform a role play on how to market the product		
Class activity 2	Consumer Behaviour Analysis-Mini Survey Conduct survey among classmates or outside (friends/family). • To understand buying behaviour and decision-making process of consumers. • Students prepare a simple questionnaire (5–10 questions). • Collect data on: ○ Buying preferences ○ Brand choice ○ Price sensitivity • Analyze responses and present findings using charts.	5	5
Class activity 3	Product Life Cycle Presentation 1. Assign each group a product (e.g., smartphone, DVD, soft drink). 2. Students identify: ○ Current stage of product ○ Reasons for that stage ○ Marketing strategies used Prepare and present PPT on that Product Life Cycle	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

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

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

COURSE OUTCOMES:

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

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

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

- **1. Basics of Indian Knowledge System**
  - Meaning and importance of IKS
  - Scope: Education, governance, trade, ethics
  - Concept of *Artha* (economic thought)
- **2. Kautilya's Arthashastra**
  - Introduction and significance
  - Revenue and expenditure system
  - Treasury management
  - Early concepts of accounting and audit

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

- **1. Early Accounting Concepts**
  - Evolution of accounting in India
  - Lekha (accounts) and Ganita (calculations)
- **2. Accounting Systems in Practice**
  - Temple accounting (donations, assets, expenses)
  - Trade guilds (Shreni system, profit sharing)
  - Revenue system in kingdoms
  - Early fraud prevention methods

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

- **1. Ethics in Accounting**
    - Dharma values: Satya, Asteya, fairness
    - Professional ethics of accountants
- **2. Modern Accounting & IKS**
    - Basics of AS & Ind AS
    - Role of ICAI
    - CSR and sustainability
    - Corporate governance

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILL -IV**
COURSE NAME: RESUME WRITING AND INTERVIEW SKILLS	**COURSE CODE: 26USKL405**
SEMESTER: IV	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

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

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

UNIT II: Introduction to Interview Skills (6 Hours)

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

UNIT III: Types of Interview (6 Hours)

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

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

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

UNIT V: Leveraging Employability Skills (6 Hours)

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

RECOMMENDED TEXTBOOKS

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

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

BREAK UP OF QUESTIONS

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

SEMESTER V

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE XIII***
COURSE NAME: FINANCIAL MANAGEMENT AND CORPORATE FINANCE	**COURSE CODE: 26UCPA313**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To develop students' understanding of financial management principles and enable them to analyze financial performance, evaluate investment and financing decisions, and effectively manage working capital to maximize the value of the firm.

COURSE OUTCOMES:

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

1. Analyze financial management concepts, sources of finance, and ratio-based financial analysis.
2. Evaluate financing decisions by analyzing cost of capital and designing an optimal capital structure.
3. Apply capital budgeting techniques (NPV, IRR, ARR, Payback, etc.) to assess and select investment projects.
4. Analyze leverage and dividend decisions to understand their impact on risk, return, and firm value.
5. Manage working capital effectively by optimizing liquidity, receivables, payables, and cash management.

UNIT I **18 Hours**

Financial Management and Financial Analysis:

Introduction to Financial Management Function: Objective and scope of financial management, Profit Maximisation, Wealth Maximisation and Value Creation; Role of Financial Manager and Financial Controller, Financial management environment, Functions of finance executives in an organization, Financial distress and insolvency; Financial Analysis through Ratios: Users of the financial analysis, Sources of financial data for analysis,Calculation and Interpretation of ratios, Limitations of ratio analysis; Financing Decisions: **Sources of Finance:**Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long term finance-Different Sources of short-term Finance, Contemporary sources of funding- P2P lending, Equity funding, Crowd funding, Start-upfunding, etc.---Internal fund as a source of finance, International sources of finance, Other sources of finance- Lease Financing, Sale and lease back, Convertible debt, Venturecapital, Grants etc.

UNIT II **18 Hours**

Cost of Capital:

Significance of cost of capital b. Factors of cost of capital. c. Measurement of costs of individual components of capital d. Weighted average cost of capital (WACC) e.Marginal cost of capital.

Capital Structure Decisions: a. Significance of capital structure, b. Determinants of capital structure c. Capital structure planning and designing d. Designing of optimum capital structure e. Theories of Capital Structure and value of the firm-relevancy and Irrelevancy of capital structure. F. EBIT- EPS Analysis, Breakeven- EBIT Analysis. g.Under/ Over Capitalisation.

UNIT III **18 Hours**

Capital Investment Decisions:

Objective of capital investment decisions; Methods of Investment appraisal: Payback period, Discounted payback period, Accounting Rate of Return (ARR), Net Present Value (NPV) - The meaning of NPV, Strengths and limitations of NPV method, The working capital adjustment in NPV analysis, Capital rationing, Equivalent Annual Costs, Internal Rate of Return (IRR)- Limitations of the IRR method, Multiple IRRs, Modified Internal Rate of Return (MIRR)- Definition and explanation of MIRR, Process for calculating MIRR, Strengths of the MIRR approach, Profitability Index.

UNIT IV **18 Hours**

Leverages:

Types of Leverages- Operating, Financial and Combined. Analysis of leverages.

Dividend Decisions: a. Basics of Dividends b.Cash dividend, stock dividend/ bonus share, stock-splits, share buyback c. Determinants of dividend d. Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter’s model,Gordon’s model, Modigliani and Miller (MM) Hypothesis.

UNIT V **18 Hours**

Management of Working Capital:

The management of working capital- Liquidity and Profitability; The Working capital financing decisions - Primary and Secondary Sources of Liquidity ;The Working Capital Cycle (Operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles; Assessment of working capital requirement; Management of Accounts Receivables (Debtors). Factoring and Forfaiting; Credit Management:Credit granting, Monitoring accounts receivables, Debt collection; Management of Accounts Payables (Creditors); Management of Cash, Treasury management; Banking norms of working capital finance.

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.
3. ICAI Study Material

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
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY AND LETTER WRITING

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

PO – CO mapping

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

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 OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Analyze financial management concepts, sources of finance, and ratio-based financial analysis.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO 2	Evaluate financing decisions by analyzing cost of capital and designing an optimal capital structure.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO 3	Apply capital budgeting techniques (NPV, IRR, ARR, Payback, etc.) to assess and select investment projects.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO 4	Analyze leverage and dividend decisions to understand their impact on risk, return, and firm value.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO 5	Manage working capital effectively by optimizing liquidity, receivables, payables, and cash management.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4.K5

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

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

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

	in Investment Decisions Compare Payback Period, NPV, IRR, MIRR, and Profitability Index with practical examples.		
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Shark Tank Simulation Students pitch a business idea and decide the best source of finance (equity, debt, crowdfunding). Class acts as investors and evaluates based on cost of capital and risk.	5	5
Class activity 2	Financial Detective Activity Students analyze a company's financial data to identify strengths, weaknesses, and risks.	5	5
Class activity 3	Find the Financial Mistake" Game Provide incorrect financial statements or ratios; students identify and correct errors.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE XIV***
COURSE NAME: STRATEGIC MANAGEMENT: CONCEPTS AND APPLICATIONS	**COURSE CODE: 26UCPA314**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

To develop a comprehensive understanding of strategic management concepts, tools, and techniques, and enable students to analyze business environments, formulate strategic choices, and effectively implement and evaluate strategies in dynamic business situations.

COURSE OUTCOMES:

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

1. Explain the fundamental concepts, nature, and importance of strategic management, including vision, mission, goals, and strategic levels in organizations.
2. Analyze the external business environment using tools like PESTLE analysis, value chain, product life cycle, and Porter's Five Forces.
3. Evaluate the internal environment of an organization by assessing resources, capabilities, stakeholders, and competitive strategies using SWOT and Porter's models.
4. Assess strategic choices using various strategic options and models such as Ansoff Matrix, BCG Matrix, GE Matrix, and ADL Matrix.
5. Evaluate strategies by understanding organizational structure, leadership, digital transformation, and strategic performance control mechanisms.

UNIT I **18 Hours**

Introduction to Strategic Management:

(i) Meaning and Nature of Strategic Management.

(ii) Importance and Limitations of Strategic Management.

(iii) Strategic Intent - Vision, Mission, Goals and Values.

(iv) Strategic Levels in Organizations (Network, Corporate, Business and Functional).

UNIT II **18 Hours**

Strategic Analysis: External Environment:

(v) International and Macro Environment: PESTLE Analysis.

(vi) Defining the industry for analysis (Value Chain, PLC).

(vii) Porters Five Forces - Industry environment analysis.

(viii) Experience Curve.

(ix) Value Creation.

(x) Understanding customers and markets.

(xi) Competition in the industry.

(xii) Key factors for competitive success

UNIT III **18 Hours**

Strategic Analysis: Internal Environment:

(xiii) Understanding key stakeholders (Mendelow's Model).

(xiv) Strategic drivers (Industry & markets, Customers, Channels, Product & Services, CompetitiveAdvantage).

(xv) The role of resources and capabilities.

(xvi) Combining external and internal analysis (SWOT Analysis).

(xvii) Gaining competitive advantage (Michael Porter's Generic Strategies).

UNIT IV **18 Hours**

Strategic Choices:

(xviii) Strategic Choices: Corporate Strategies(Stability, expansion, Retrenchment, Combination) Concentric, Conglomerate, Market Penetration, Market Development, Product Development, Diversification, Innovation, Horizontal integration, vertical integration, Turnaround, Divestment, Liquidation.

(xix) How to Develop Strategic Options:

- Ansoff's Matrix
- ADL Matrix
- BCG Matrix
- GE Matrix

UNIT V **18 Hours**

Strategy Implementation and Evaluation:

(xx) Implementation: Formulation vs. Implementation Matrix, Linkages and Issues.

(xxi) Strategic Change through Digital Transformation.

(xxii) Organisation Structure (hard) and Culture (soft).

(xxiii) Strategic Leadership.

(xxiv) Strategic Control.

(xxv) Strategic Performance Measures.

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.

REFERENCE BOOKS:

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

E-RESOURCES:

1. http://books.google.co.in>books
2. www.tandfonline.com
3. www.worldscientific.com
4. www.takshilalearning.com

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				100

BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	2
II	2	2	1
III	2	1	1
IV	2	1	1
V	2	2	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

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

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the fundamental concepts, nature, and importance of strategic management, including vision, mission, goals, and strategic levels in organizations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO2	Analyze the external business environment using tools like PESTLE analysis, value chain, product life cycle, and Porter's Five Forces.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Evaluate the internal environment of an organization by assessing resources, capabilities, stakeholders, and competitive strategies using SWOT and Porter's models.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Assess strategic choices using various strategic options and models such as Ansoff Matrix, BCG Matrix, GE Matrix, and ADL Matrix.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Evaluate strategies by understanding organizational structure, leadership, digital transformation, and strategic performance control mechanisms.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Conduct a PESTLE and Porter's Five Forces analysis of a chosen company/industry.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Vision & Mission Creation Activity Students create vision and mission statements for a startup idea.	5	5
Class activity 2	SWOT Workshop Perform SWOT analysis for a real or hypothetical company.	5	5
Class activity 3	PESTLE News Hunt Students bring recent news and classify it under Political, Economic, Social, etc. Links theory with real-world events.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART III	**COURSE COMPONENT:** ***CORE XV***
COURSE NAME: COST AND MANAGEMENT ACCOUNTING - II	**COURSE CODE: 26UCPA315**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:
To develop a comprehensive understanding of cost and management accounting concepts, techniques, and systems, and to equip learners with the ability to ascertain, analyze, and control costs, apply appropriate costing methods, and use cost information for planning, decision-making, and performance evaluation.

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

1. Apply different methods of costing (job, batch and service costing) to determine product and service costs.
2. Analyze process costing systems, including treatment of losses, joint and by-products, and service sector costing.
3. Evaluate cost control techniques using standard costing and variance analysis for materials, labour, and overheads.
4. Apply marginal costing techniques for cost-volume-profit analysis and support short-term managerial decision-making.
5. Prepare budgets and budgetary control techniques for planning and performance management.

UNIT I **18 Hours**

Methods of Costing

(i) Single Output/ Unit Costing.

(ii) Job Costing:

Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.

(iii) Batch Costing:

Determination of optimum batch quantity (EBQ), Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.

UNIT II **18 Hours**

Process/ Operation Costing:

a. Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.
b. Joint Products-Apportionment of joint costs, Methods of apportioning joint cost over joint products.
c. By-Products-Methods of apportioning joint costs over by- products, treatment of

By-Product cost.

d. Costing of Service Sectors

e. Determination of Costs and Prices of services.

UNIT III **18 Hours**

Cost Control and Analysis:

Standard Costing:

a. Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement.

b. Calculation and Reconciliation of Material Cost, Labour cost, Variable Overhead, Fixed Overhead.

UNIT IV **18 Hours**

Marginal Costing:

a. Basic concepts of marginal costing, Contribution margin, Break- even analysis, Break–even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume- Profit Analysis (CVP).

b. Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in- progress.

c. Comparison of Marginal costing with absorption costing method- Reconciliation of profit under both the methods.

d. Short term decision making:

- Make or buy decision
- Discontinuation decision
- Multiproduct break-even analysis
- Limiting factor (key factor)

UNIT V 18 Hours

Budget and Budgetary Control:

e. Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures.

f. The use of budget in planning and control.

g. Flexible budget, Preparation of Functional budget for operating and non-operating functions Cash budget, Master budget.

h. Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

i. Budgets and motivation.

j. Feedback and Feed forward controlling in budgeting

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.
4. ICAI Study Material

E-LEARNING RESOURCES:

1. www.accountinglectures.com
2. https://icmai.in>paper – 8 - New
3. www. researchgate.net
4. 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	2	2	-	-	-	-
II	-	2	-	2	-	1
III	-	2	-	2	-	1
IV	-	2	-	2	-	1(Compulsory)
V	-	-	-	2	-	-
TOTAL	2	8	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PSO5
CO 1	3	3	2	3	2
CO 2	3	3	3	3	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**3**	**2.8**	**3**	**2.6**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
cO1	Apply different methods of costing (job, batch and service costing) to determine product and service costs.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze process costing systems, including treatment of losses, joint and by-products, and service sector costing.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO3	Evaluate cost control techniques using standard costing and variance analysis for materials, labour, and overheads.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Apply marginal costing techniques for cost-volume-profit analysis and support short-term managerial decision-making.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Prepare budgets and budgetary control techniques for planning and performance management.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Methods of Costing in Different Industries Compare unit costing, job costing, and batch costing with suitable real-life applications and cost sheets.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Guess the Costing Method" Game Teacher gives scenarios; students	5	5

	identify whether it's job, batch, or process costing		
Class activity 2	Budget Preparation Workshop Groups prepare a mini master budget for a business.	5	5
Class activity 3	Cash Flow Survival Game Students manage limited cash and make spending decisions to "survive" the period.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM. PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT:** ***CORE XVI***
COURSE NAME: ENTREPRENEURSHIP AND STARTUP DEVELOPMENT	**COURSE CODE: 26UCPA316**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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. Explain the concept, types, characteristics, functions, factors, and challenges of entrepreneurship.
2. Evaluate the role and support provided by various entrepreneurial development agencies and financial institutions in promoting entrepreneurship.
3. **Apply** project management concepts to identify business opportunities, conduct feasibility analysis, and prepare project reports.
4. Assess the role, effectiveness, and impact of Entrepreneurial Development Programmes (EDPs) and government initiatives in fostering entrepreneurship.
5. **Analyze** the role of entrepreneurship in economic development, including strategies, challenges, and support systems.

UNIT-I **15 Hours**

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

UNIT-II **15 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 **15 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 **15 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.Strategiesfordevelopingwomenentrepreneurship. Akansha Pub. House,(2010).

2.Drucker, P. F. Innovation and Entre-preneurship: Practice and Principles. Harper &Row, (1986).

3.Gupta, M. Entrepreneurial Development Raj Publishing House,(2006).

4.Shankar, R.Entrepreneurship Theory & Practice, Vijay Nicole Imprints PrivateLtd

5.Suresh, J. Entrepreneurial Development Margham Publications,(2002)

E-LEARNING RESOURCES:

1. https://landor.com/thinking/eight-principles-of-innovation
2. http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html
4. https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship
3. https://www.entrepreneur.com/article/323660
2. 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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6	18-23	10	40
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	**2**	1
II	2	2	1
III	2	1	2
IV	2	1	1
V	2	1	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	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.	**2.8**	**3**	**3**	**2.8**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the concept, types, characteristics, functions, factors, and challenges of entrepreneurship.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	Evaluate the role and support provided by various entrepreneurial development agencies and financial institutions in promoting entrepreneurship.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	**Apply** project management concepts to identify business opportunities, conduct feasibility analysis, and prepare project reports.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Assess the role, effectiveness, and impact of Entrepreneurial Development Programmes (EDPs) and government initiatives in fostering entrepreneurship.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	**Analyze** the role of entrepreneurship in economic development, including strategies, challenges, and support systems.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Prepare a project report including feasibility analysis, funding sources, and business model.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Business Idea Brainstorming Wall Students post innovative ideas; class votes for the best and most	5	5

	feasible.		
Class activity 2	Women Entrepreneur Debate Discuss challenges vs opportunities in women entrepreneurship.	5	5
Class activity 3	Case Study Discussion Analyze success stories of startups or small businesses.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT: INTER-DISCIPLINARY ELECTIVE-I**
COURSE NAME: LEGAL FRAMEWORK FOR BUSINESS AND SOCIETY	**COURSE CODE: 26UCPA3E1**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

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. Explain provisions and regulatory framework of the Competition Act, 2002.
2. Analyze key features of the Information Technology Act, 2000 and cybercrime regulations.
3. Examine provisions and functioning of the RTI Act, 2005.
4. Describe concepts and legal aspects of intellectual property rights.
5. Evaluate provisions and institutional framework of the Protection of Human Rights Act, 1993.

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; DPDP Act (Digital Personal Data Protection Act, 2023)-Objectives and main provisions.

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.Indian Polity –Laxmikanth-Mc Grawl 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

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	2
III	2	1	1
IV	2	2	1
V	2	1	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**3**	**3**	**2.8**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain provisions and regulatory framework of the Competition Act, 2002.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO 2	Analyze key features of the Information Technology Act, 2000 and cybercrime regulations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO 3	Examine provisions and functioning of the RTI Act, 2005.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO 4	Describe concepts and legal aspects of intellectual property rights.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4.K5
CO 5	Evaluate provisions and institutional framework of the Protection of Human Rights Act, 1993.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Explain patents, trademarks, copyrights, and emerging IPR issues with reference to national policy.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Students list preventive measures against cyber frauds.	5	5
Class activity 2	Transparency Debate "Is RTI misused?"—students debate both sides.	5	5
Class activity 3	Quiz Students identify famous trademarks and classify IPR types.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: EVS**
COURSE NAME: ENVIRONMENTAL STUDIES	**COURSE CODE: 26UEVS401**
SEMESTER: V	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

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

UNIT I **6 Hours**
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/l-2/1-define-desertification.htm
2. https://www.texasdisposal.com/blog/ocean-pollution-causes-effects-and-prevention/

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP	COURSE CODE: 26UINT401
SEMESTER: V	MARKS:Nil
CREDITS: 2	TOTAL HOURS: Nil
PRACTICAL	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

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

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 a Log book on the work carried out by them during the period of internship. Students need to submit an internship report for about 15 pages on the internship carried out by them. Students need to obtain a Letter of Acceptance initially and letter of completion after the internship is done.

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

SEMESTER VI

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE XVII*
COURSE NAME: ON-THE-JOB MODULAR TRAINING	COURSE CODE: 26UCPA317P
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
PRACTICAL	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

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

1.Apply TDS provisions and procedures for filing e-TDS returns.

2. Prepare income tax returns and PAN-related documentation.

3. Demonstrate the use of Tally for accounting by creating masters, recording transactions, and preparing vouchers.

4. Execute GST procedures including registration and filing of monthly, quarterly, and annual returns.

5. Apply procedures for company registration, statutory filings, and LLP compliance.

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 practicing 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

PO – CO mapping

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO5**
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**3**	**3**	**2.8**	**2.8**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	POs & PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply TDS provisions and procedures for filing e-TDS returns.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Prepare income tax returns and PAN-related documentation.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Demonstrate the use of Tally for accounting by creating masters, recording transactions, and preparing vouchers.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Execute GST procedures including registration and filing of monthly, quarterly, and annual returns.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Apply procedures for company registration, statutory filings, and LLP compliance.	PSO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Procedure for Filing E- TDS • Explain in detail the process of GST Registration	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	TDS Practical Workshop Provide students with real-life scenarios and students should identify TDS Section and Rate of TDS	5	5
Class activity 2	ITR Filing Simulation 1. Provide a sample taxpayer profile: o Salary income o Deductions o PAN details 2. Students fill a mock ITR form including o Personal details o Income details o Deductions	5	5
Class activity 3	PAN Application Demonstration of PAN application and Correction process done	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART: III	COURSE COMPONENT: *CORE XVIII*
COURSE NAME: MODERN BANKING AND FINANCIAL SERVICES	COURSE CODE: 26UCPA318
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

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. Explain the structure and functions of the Indian banking system, including commercial and central banking, types of bank accounts, and customer relationship practices.
2. Analyse various e-banking and digital financial services, including internet banking, mobile banking, electronic payments, and fund transfer systems such as NEFT and RTGS.
3. Evaluate the structure and functioning of financial markets, including capital and money markets, their instruments, participants, and role in economic development.
4. Assess different financial services such as mutual funds, factoring, and lease financing, including their features, advantages, and limitations.
5. Describe investment banking functions and credit rating processes in India.

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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY

UNITS	**SECTION A**	**SECTION B**	**SECTION C**
I	2	1	1
II	2	1	1
III	2	2	2
IV	2	2	1
V	2	1	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

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

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 OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the structure and functions of the Indian banking system, including commercial and central banking, types of bank accounts, and customer relationship practices.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2,K3,K4,K5
CO2	Analyse various e-banking and digital financial services, including internet banking, mobile banking, electronic payments, and fund transfer systems such as NEFT and RTGS.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1, K2, K3,K4
CO3	Evaluate the structure and functioning of financial markets, including capital and money markets, their instruments, participants, and role in economic development.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Assess different financial services such as mutual funds, factoring, and lease financing, including their features, advantages, and limitations.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO5	Describe investment banking functions and credit rating processes in India.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Elaborate the Classification of Banks. • Explain the Relationship between Banker and Customer • Distinguish between Banker and Customer Explain in detail the functions of Banks.	5	5

Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Bank in the Classroom- Bank Simulation. ● Create a mock bank setup in the classroom. Assign Banking Roles and Perform Banking Activities and Procedures to fill the form	5	5
Class activity 2	Loan Approval Challenge- Credit Analysis. ● To evaluate loan applications and understand risk analysis on the basis of Income details, Credit history, Loan purpose Students act as bank officers and: Analyze repayment capacity & Assess risk	5	5
Class activity 3	Digital Banking Awareness- From Brick and Mortar to Click and Portal To understand modern banking technologies. 1. Assign Digital Banking /Virtual Banking topics: ○ Mobile banking ○ UPI ○ Internet banking Students should do the presentation with the PPT	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	BATCH:2026-29
PART:III	COURSE COMPONENT: CORE XIX
COURSE NAME: PROJECT-FINANCIAL REPORTING ANALYSIS	COURSE CODE: 26UCPA319
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
PRACTICAL	

COURSE OBJECTIVE:

To equip students with the knowledge and practical skills required to evaluate and interpret corporate financial reports for informed business and investment decisions.

Course Outcomes:
On completion of the course, the student will be able to:

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

The 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)

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 students shall submit a Project Report at the end of 6th Semester before the commencement of the End Semester Examination. 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.

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PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART: III	**COURSE COMPONENT: ELECTIVE II**
COURSE NAME: HUMAN RESOURCE MANAGEMENT AND INDUSTRIAL RELATIONS	**COURSE CODE: 26UCPA3E2**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

To develop a comprehensive understanding of Human Resource Management concepts and practices, enabling students to effectively manage recruitment, training, performance, compensation, and employee relations in a dynamic organisational environment.

COURSE OUTCOMES:

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

1. Explain concepts, functions, and evolving role of human resource management.
2. Analyze human resource planning, recruitment, and selection processes.
3. Examine training and development methods and their effectiveness.
4. Assess performance appraisal systems, compensation structures, and employee development practices including job evaluation, incentives, and HR audit.
5. Analyse employee welfare, industrial relations, grievance handling mechanisms, and the impact of modern HR practices including e-HRM on organisational performance.

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, HaughtenMiffin, Boston.
5. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.es on organisational performance; HR audit, Contemporary issues in human resource 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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY

UNITS	**SECTION A**	**SECTION B**	**SECTION C**
I	2	**2**	1
II	2	**1**	1
III	2	1	2
IV	2	2	1
V	2	**1**	1
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	**2.8**	**2.8**	**2.8**	**2.8**	**3**

PSO – CO mapping

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

PSO-CO-question paper mapping

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain concepts, functions, and evolving role of human resource management.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO2	Analyze human resource planning, recruitment, and selection processes.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO3	Examine training and development methods and their effectiveness.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5
CO4	Assess performance appraisal systems, compensation structures, and employee development practices including job evaluation, incentives, and HR audit.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Analyse employee welfare, industrial relations, grievance handling mechanisms, and the impact of modern HR practices including e-HRM on organisational performance.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4, K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	● Explain the Emerging Challenges of Human Resource Management. ● Explain in detail the Human Resource Planning. ● Explain in detail the Recruitment methods. ● Distinguish between Job Description and Job Specification	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Crack the Interview- The Mock Interview To prepare students for real-world job interviews. 1. Students prepare resumes. 2. Faculty/peers form an interview panel. 3. Conduct mock interviews: o Technical questions o HR questions 4. Provide feedback on performance.	5	5
Class activity 2	Resolve the Conflict-Role Play 1.Create a conflict scenario (employee disagreement,	5	5

	workload issues). Assign roles: ○ HR manager ○ Employees 2.Students act out situations and resolve conflict.		
Class activity 3	Motivation Strategy Design • Students apply motivation theories in practical situations. 1. Provide scenario: ○ Low productivity / employee dissatisfaction 2. Students design: ○ Motivation plan (incentives, recognition, training) 3. Present strategy to class.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM PROFESSIONAL ACCOUNTING	**BATCH:2026-29**
PART:III	**COURSE COMPONENT: ELECTIVE III**
COURSE NAME: ETHICS IN BUSINESS	**COURSE CODE: 26UCPA3E3**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

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. Explain the concepts of ethics, morality, value systems, importance of business ethics and their impact on organisational culture.
2. Identify various ethical issues in business such as bribery, corruption, and discrimination.
3. Analyse internal ethical practices in organisations related to employee management, including hiring, promotion, discipline, and whistleblowing.
4. Evaluate external ethical responsibilities of businesses concerning consumers, competition, advertising, and environmental protection.
5. Assess social responsibility practices including CSR, ESR, and social audit.

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 & Chakraborthi. 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.economicsdiscussion.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	3	30
B	Answer any 5 out of 7 questions	11-17	6	30
C	Answer any 4 out of 6 questions	18-23	10	40
TOTAL MARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	1
III	2	2	1
IV	2	2	1
V	2	1	2
TOTAL	10	7	6
SECTION A - 10		SECTION B - 7	SECTION C – 6

PO – CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	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.	**2.8**	**3**	**3**	**3**	**2.8**

PSO-CO-question paper mapping

CO No:	**COURSE OUTCOMES**	**POs & PSOs ADDRESSED**	**PSOs ADDRESSED**	**COGNITIVE LEVEL (K1 to K6)**
CO1	Explain the concepts of ethics, morality, value systems, importance of business ethics and their impact on organisational culture.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO2	**Identify various ethical issues in business such as b**ribery, corruption, and discrimination.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO3	Analyse internal ethical practices in organisations related to employee management, including hiring, promotion, discipline, and whistleblowing.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5
CO4	Evaluate external ethical responsibilities of businesses concerning consumers, competition, advertising, and environmental protection.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4
CO5	Assess social responsibility practices including CSR, ESR, and social audit.	PO 1,2,3,4,5	PSO 1,2,3,4,5	K1,K2,K3,K4,K5

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

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	• Bring out the importance of Ethics in Business • Explain the types of Business Ethics. • Explain in detail the types of Ethical issues • Explain Morality and Value System.	5	5
Workbook/recordbook/ notebook	Class work note, each carries 2 marks	10	5
Class activity 1	Ethics on Trial- Classroom Debate Split the students into two groups. Assign debate topics to students • "Profit is more important than ethics" • "CSR should be compulsory" Allow preparation time (10–15 minutes) and conduct structured debate.	5	5
Class activity 2	Ethical Dilemma- Role Play 1. Provide scenarios and apply ethical principles in real-life business ○ Bribery in business ○ Insider trading ○ False accounting/reporting	5	5

	2. Assign roles: ○ Manager ○ Employee ○ Stakeholder 3. Students perform role play and resolve the issue ethically.		
Class activity 3	CSR Analysis Presentation 1. Assign students a company. 2. Students analyze: ○ CSR initiatives ○ Impact on society ○ Ethical practices 3. Prepare CSR Report & PPT	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50