

AUXILIUM COLLEGE (AUTONOMOUS)

VELLORE – 632 006

Department of Commerce



B.Com.

SYLLABUS AND REGULATIONS

(Based on TANSCHÉ Model Syllabus)

Under

OUTCOME BASED EDUCATION PATTERN

With

CHOICE BASED CREDIT SYSTEM

For the Candidates Admitted from 2024-2025 Onwards

OUTCOME BASED EDUCATION
AUXILIUM COLLEGE (AUTONOMOUS), VELLORE
DEPARTMENT OF COMMERCE
Effective for the Batch of Students Admitted from 2024-2025

A) INSTITUTION LEVEL

Vision:

The vision of the college is the education of young women especially the poorest to become empowered and efficient leaders of integrity for the society.

Mission:

To impart higher education to the economically weak, socially backward and needy students of Vellore and neighbouring districts.

B) NAME OF THE PROGRAMME: B. Com.

Vision

To develop a centre for excellence providing conceptual knowledge and sharpen analytical and decision-making skills with ethical behaviour.

ELIGIBILITY CRITERIA OF THE PROGRAMME

A Candidate who has passed the Higher Secondary Examinations (Academic [10 + 2 Stream) with Commerce, Accountancy, Economics, Computer Science/Statistics/Business Mathematics as subjects, conducted by the Government of Tamil Nadu or an Examination. Accepted as equivalent thereto by the Syndicate of the Thiruvalluvar University shall be eligible for admission to B. Com Degree Course in General Commerce.

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application-oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced core topics in the final semester, catering to the needs of stakeholders with practical implications.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'General Awareness for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the industry-Academia interface and provide more job opportunities for the students.
- The Internship during the second-year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest requirements of the real world.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract towards the commerce and accounting concepts and conventions to the real world.	<ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric/Generic/ Entrepreneurial)	<ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		<ul style="list-style-type: none"> • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		<ul style="list-style-type: none"> • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		<ul style="list-style-type: none"> • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		<ul style="list-style-type: none"> • Discipline centric skill will improve the technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates development of the respective sectors
II-year Vacation activity	Internship/ Industrial Training	<ul style="list-style-type: none"> • Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V	Project with Viva – voce	<ul style="list-style-type: none"> • Self-learning is enhanced

Semester		<ul style="list-style-type: none"> Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	<ul style="list-style-type: none"> 'General Awareness for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits:	For Advanced Learners / Honors degree	<ul style="list-style-type: none"> To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
---	---

**TANSCHÉ BASED PROGRAMME STRUCTURE FOR B.Com.
(For the candidates admitted from the academic year 2024-2025)**

Sem	Part	Category	Paper Code	Title	Hours/ Week	Exam		Credits	Marks
						Th	Pr		
I	I	Tamil/Language	ULTAA24	Language I: Tamil -I	5	3	-	3	40 + 60
	II	English	UENGA24	Language II: English -I	6	3	-	3	40 + 60
	III	Core Course 1	UCCOA24	Financial Accounting – I	5	3	-	5	40 + 60
		Core Course 2	UCCOB24	Principles of Management	5	3	-	5	40 + 60
		Generic Elective I	UGEECA24	Generic Elective I: Business Economics	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC1	USCO124	SEC: Business Etiquette	2	-	-	2	100
		Foundation Course FC	UFCO24	FC: Basic of Commerce & Accountancy	2	2	-	2	40 + 60
		Value Education	UVEDA22*	Value Education	1	-	-	-	-
	Total					30			23
II	I	Tamil/Language	ULTAB24	Language I: Tamil -II	6	3	-	3	40+ 60
	II	English	UENGB24	Language II: English -II	5	3	-	3	40 + 60
	III	Core Course 3	UCCOC24	Financial Accounting - II	5	3	-	5	40 + 60
		Core Course 4	UCCOD24	Business Law	5	3	-	5	40 + 60
		Generic Elective 2	UGEECB24	Generic Elective II: International Trade	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC 2	USCO224	SEC: Indian Knowledge System and its Life Style Management	2	-	-	2	100
		Skill Enhancement Course SEC 3	USCO324	SEC: Enhancing Entrepreneurial Skills	2	-	-	2	100
		Value Education	UVEDA22**	Value Education	1	-	-	-	-
	Total					30			23
III	I	Tamil/Language	ULTAC24	Language I: Tamil -III	5	3	-	3	40+ 60
	II	English	UENGC24	Language II: English -III	6	3	-	3	40 + 60
	III	Core Course 5	UCCOE24	Corporate Accounting - I	5	3	-	5	40 + 60
		Core Course 6	UCCOF24	Company Law	5	3	-	5	40 + 60
		Generic Elective 3	UGEBMA24	Generic Elective III: Business Mathematics and Statistics	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC 4	USCO424	SEC: Website and Web Application Designing	1	-	-	1	100
		Skill Enhancement Course SEC 5	USCO524	SEC: E Payments and Accounting Software	2	-	-	2	100
		EVS	UNEVS24*	Environmental Studies	1	-	-	-	-
	Value Education	UVEDA22***	Value Education	1	-	-	-	-	
Total					30			22	800

Sem	Part	Category	Paper Code	Title	Hours / Week	Exam		Credits	Marks
						Th	Pr		
IV	I	Tamil/Language	ULTAD24	Language I: Tamil -IV	6	3	-	3	40+ 60
	II	English	UENGD24	Language II: English -IV	5	3	-	3	40 + 60
	III	Core Course 7	UCCOG24	Corporate Accounting -II	5	3	-	5	40 + 60
		Core Course 8	UCCOH24	Principles of Marketing	5	3	-	5	40 + 60
	IV	Generic Elective 4	UGEBOR24	Generic Elective IV: Operations Research	4	3	-	3	40 + 60
		Skill Enhancement Course SEC 6	USCO624	SEC: Accounting Operation using ZOHO	2	-	-	2	100
		Skill Enhancement Course SEC 7	USCO724	SEC: Research and Report Writing Skills	1	-	-	2	100
		EVS	UNEVS24	Environmental Studies	1	2	-	2	40 + 60
	Value Education	UVEDA22*** *	Value Education	1	-	-	-	-	
Total					30			25	800
V	III	Core Course 9	UCCOI24	Cost Accounting - I	5	3	-	4	40 + 60
		Core Course 10	UCCOJ24	Banking Law and Practice	5	3	-	4	40 + 60
		Core Course 11	UCCOK24	Income Tax Law and Practice - I	5	3	-	4	40 + 60
		Core Course 12	UCCOL24	Project	5	-	-	4	40 + 60
		Discipline Specific Elective 1/1A	UECOA24	Elective: Financial Management	5	3	-	3	40 + 60
			UECOB24	Elective: Indirect Taxation					
	Discipline Specific Elective 2/2A	UECOC24	Elective: Human Resource Management	4	3	-	3	40 + 60	
		UECOD24	Elective: Office Management and Secretarial Practice						
IV	Value Education	UVEDA22*** **	Value Education	1	-	-	-	-	
	Summer Internship/Industrial Training	UICO24	Internship	-	-	-	2		
Total					30			24	700
VI	III	Core Course 13	UCCOM24	Cost Accounting - II	6	3	-	4	40 + 60
		Core Course 14	UCCON24	Management Accounting	6	3	-	4	40 + 60
		Core Course 15	UCCOO24	Income Tax Law and Practice -II	6	3	-	4	40 + 60
		Discipline Specific Elective 3/3A	UECOE24	Elective: Entrepreneurial Development	5	3	-	3	40 + 60
			UECOF24	Elective: Computer Application in Business					
		Discipline Specific Elective 4/4A	UECOG24	Elective: Logistics and Supply Chain Management	4	3	-	3	40 + 60
	UECOH24		Elective: Spreadsheet for Business						
	IV	Professional Competency SEC	UPCO24	General Awareness for Competitive Examination	2	2	-	2	40 + 60
Value Education		UVEDA22	Value Education	1	2	-	2	40 + 60	
V	Extension Activity	UXTEN24	Extension Activity (90 hours)	-	-	-	1	-	
Total					30			23	700
Grand Total					180			140 +2*	4800/4600

*2 Any one course of the following to be completed during III semester (15 hours teaching and 15 hours activities):

- i) Fundamentals of Computer and MS Office (Computer Science & B.C.A)
 - Advanced Excel

- Multimedia Using Flash
- Photoshop

ii) Health and Fitness (Physical Education)

iii) Methods of Evaluation						
S. No.	Category	Assessment Tool	Maximum Marks	Exam Theory	Weightage	
1	Core Courses/Generic & Discipline Specific Electives	I Continuous Assessment (ICA)	50	1 ½ h	35	40
		II Continuous Assessment (IICA)	50	1 ½ h		
		Innovative Component (IC)	5	-		
		End Semester Examination	100	3 h		60
2	Foundation Course/Professional Competency SEC/	I Continuous Assessment (ICA)	30	1 h	35	40
		II Continuous Assessment (IICA)	30	1 h		
		Innovative Component (IC)	5	-		
		End Semester Examination	60	2 h		60
3	EVS	Continuous Assessment (IICA)	25	1 h		40
		Innovative Component (IC)	25	-		
		End Semester Examination	60	2 h		60

Activity-based Assessment for Skill Enhancement Courses:

Activity 1 for Unit I: (Nature of Activity) – 20 marks

Activity 2 for Unit II: (Nature of Activity) – 20 marks

Activity 3 for Unit III: (Nature of Activity) – 20 marks

Activity 4 for Unit IV: (Nature of Activity) – 20 marks

Activity 5 for Unit V: (Nature of Activity) – 20 marks

Nature of Activity – Field visit/Industrial visit/Project (individual or group)/Exhibits/Model making/Hands on training/Lab practice/Product making/Extempore/Block and Tackle/Debate/Report writing/Case study/Interpretation of data or results/Transcription/Quiz (LMS)/Problem solving/ Designing/Role play/Start-up proposal/Research proposal/Poster presentation/Oral presentation (live or video recorded)/Survey (Field or Online)/Group discussion/Problem solving/Problem formulation/Interviews/Concept mapping/Mind mapping /Promoting public awareness etc.

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

Taxonomy Levels of Assessment	
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, short summary or overview
Application (K3)	Suggest idea/concept with examples, suggest formulae, Solve problems, Observe, Explain
Analyze (K4)	Problem-solving questions, finish a procedure in many steps, Differentiate between various ideas, Map knowledge
Evaluate (K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

PROGRAM OUTCOME

On completion of the UG Programme, students will be able to:

PO1: Attain knowledge and understand the principles and concepts in the respective discipline.

PO2: Acquire and apply analytical, critical and creative thinking, and problem-solving skills

PO3: Effectively communicate general and discipline-specific information, ideas and opinions.

PO4: Appreciate biodiversity and enhance eco-consciousness for sustainable development of the society.

PO5: Emulate positive social values and exercise leadership qualities and teamwork.

PO6: Pursue higher knowledge, qualify professionally, enhance entrepreneurial skills and contribute towards the needs of the society.

PROGRAMME SPECIFIC OBJECTIVE:

Within few years of obtaining UG Degree in commerce, the students will be able to

PSO1. SUBJECT PROFICIENCY: Succeed in obtaining employment appropriate to their interest in related fields and make a positive contribution in public practice, Government, Commerce and Industry.

PSO2. PRACTICAL APPLICATIONS: Apply the practical knowledge gained over the years in the field of auditing, tax filling, share market and other finance related services.

PSO3. PROFESSIONAL GROWTH: Develop in their professional career through lifelong learning and excel as the fellow associates in the field of company secretaryship, chartered accountancy and business administration.

PSO4. MANAGEMENT SKILLS: Acquire moral values through ethical ways with the concern for the society and the environment with team spirit to adapt to change throughout their professional career.

PSO5. ADDRESSING THE NEEDS OF THE NATION: Exercise leadership qualities and Cater to the needs of the industry/society so as to contribute for the development of the nation.

PSO6. ENTREPRENEURIAL SKILL: Enhance the Entrepreneurial skill, critical & creative thinking to thrive to be self-motivated and successful.

PSOs consistency with POs

PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	M	H	H	H
2	H	H	M	M	M	H
3	H	H	M	M	M	H
4	M	H	M	M	H	H
5	H	H	M	M	H	H
6	H	H	M	H	H	H

Low – L, Medium – M, High – H

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	24	20	92
Part IV	4	4	3	6	-	3	22
Part V	-	-	-	-	-	-	2
Other	-	-	-	-	-	-	2
Total	23	23	22	25	24	23	142

*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

ASSESSMENT AND RUBRICS FOR PROJECT VIVA VOCE

Mini Project

The project work is included as part of the curriculum to impart research skills. The Project is mandatory for B. Com students in the final semester. Students will be provided with a faculty from the department as their research guide. Students can choose a topic of interest from the field of Finance, HR and Marketing etc. They are encouraged to select research problems relevant to society and the environment.

Rubrics for Evaluation

S. No	Criteria	Max. Marks
1	Review of Literature	10
2	Hypothesis Design	10
3	SPSS Data Analysis	10
4	Quality and Validation of the study	10
5	Relevance of the Study	10
6	Research Findings and Recommendations	10
7	Project Report	20
8	Project viva – voce presentation	20
	Total	100

Method of Evaluation:

The project report will be evaluated by external examiners and the students will present their work in viva voce. Based on that credits will be provided to the students.

ASSESSMENT AND RUBRICS FOR INTERNSHIP

Internship

The internship is the highlight of the B. Com. During the second semester holidays, students undertake a longer internship of **two weeks** in their summer vacation. These internships make students bridge theoretical concepts with practical experience. Topics for each internship is based on the subjects covered in each semester respectively. This is an added advantage for students and increases their chances of stipend internship and good placements. The students are encouraged to find firms of their own choice during the internship period.

Rubrics for Evaluation

S. No	Criteria	Max. Marks
1	Industry/ Organization Profile	10
2	Thrust areas and Specialization	10
3	Internship Module and Participation	20
4	Subject Expertise gained	10
5	Regularity and hands on training	10
6	Report writing	20
7	Presentation / Demonstration	20
	Total	100

Method of Evaluation:

Internship Card/ Certificate should be submitted by the student with concerned authority/official to be signed. The card should be countersigned by the Head of the Department and to be submitted to the Controller of Examination. Based on that credits will be provided to the students.

Skill Enhancement Courses Method of Evaluation

The total hours of Skill Enhancement Course for each semester will be 30 hours in that 20 hours of teaching and 10 hours of activities will decide the total marks of the students. The various kinds of activities will be conducted for each Skill Enhancement Courses from Semester I to IV, to develop the creativity skill among the students, the course will enhance them towards the problem-solving attitude, decision making skill. The students must go through the various case studies related to the course. The Five Activities will be conducted during the course period each carries 2 hours.

Rubrics for Evaluation

S. No	Criteria	Max. Marks
1	Activity 1 – Unit I	20
2	Activity 2 – Unit II	20
3	Activity 3 – Unit III	20
4	Activity 4 – Unit IV	20
5	Activity 5 – Unit V	20
	Total	100

Activity-based Assessment for Skill Enhancement Courses:

Nature of Activity – Field visit/Industrial visit/Project (individual or group)/Exhibits/Model making/Hands on training/Lab practice/Product making/Extempore/Block and Tackle/Debate/Report writing/Case study/Interpretation of data or results/Transcription/Quiz (LMS)/Problem solving/ Designing/Role play/Start-up proposal/Research proposal/Poster presentation/Oral presentation (live or video recorded)/Survey (Field or Online)/Group discussion/Problem solving/Problem formulation/Interviews/Concept mapping/Mind mapping /Promoting public awareness etc.

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

FIRST YEAR – SEMESTER – I - CORE – I

UCCOA24 - FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOA24	5				5	5	40	60	100
Course Objectives									
CO1	To understand the basic accounting concepts and standards.								
CO2	To know the basis for calculating business profits.								
CO3	To familiarize with the accounting treatment of depreciation.								
CO4	To learn the methods of calculating profit for single entry system.								
CO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Unit I: Fundamentals of Financial Accounting 1.1 Financial Accounting – Meaning, Definition, Objectives 1.2 Basic Accounting Concepts and Conventions 1.3 Journal, Ledger Accounts– Subsidiary Books 1.4 Trial Balance - Classification of Errors - Rectification of Errors 1.5 Preparation of Suspense Account 1.6 Bank Reconciliation Statement - Need and Preparation								15
II	Unit II: Final Accounts 2.1 Final Accounts of Sole Trading Concern 2.2 Capital and Revenue Expenditure and Receipts 2.3 Preparation of Trading 2.4 Preparation of Profit and Loss Account 2.5 Preparation of Balance Sheet without Adjustments. 2.6 Preparation of Balance Sheet with Adjustments.								15
III	Unit III: Depreciation and Bills of Exchange 3.1 Depreciation - Meaning – Objectives – Accounting Treatments - Types 3.2 Straight Line Method – Diminishing Balance method – Conversion method. 3.3 Units of Production Method – Cost Model vs Revaluation 3.4 Bills of Exchange – Definition – Specimens – Discounting of Bills 3.5 Endorsement of Bill – Collection – Noting 3.6 Renewal – Retirement of Bill under rebate								15

IV	Unit IV: Accounting from Incomplete Records – Single Entry System 4.1 Incomplete Records -Meaning and Features - Limitations 4.2 Difference between Incomplete Records and Double Entry System 4.3 Methods of Calculation of Profit 4.4 Statement of Affairs Method 4.5 Net Worth Method 4.6 Preparation of final statements by Conversion method.	15
V	Unit V: Royalty and Insurance Claims 5.1 Meaning – Minimum Rent – Short Working 5.2 Recoupment of Short Working 5.3 Lessor and Lessee – Sublease 5.4 Accounting Treatment. 5.5 Insurance Claims –Calculation of Claim Amount 5.6 Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements (K1, K2)	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns (K1, K2, K3)	
CO3	Analyse the various methods of providing depreciation (K1, K2, K3, K4)	
CO4	Evaluate the methods of calculation of profit (K1, K2, K3, K4, K5)	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. (K1, K2, K3, K4, K5)	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H
MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

FIRST YEAR – SEMESTER – I - CORE – II
UCCOB24 - PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOB24	5				5	5	40	60	100
Learning Objectives									
CO1	To understand the basic management concepts and functions								
CO2	To know the various techniques of planning and decision making								
CO3	To familiarize with the concepts of organisation structure								
CO4	To gain knowledge about the various components of staffing								
CO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Management 1.1 Meaning- Definitions – Nature and Scope 1.2 Levels of Management – Importance - Management Vs. Administration – Management: Science or Art 1.3 Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, 1.4 Peter F. Drucker, Elton Mayo - Functions of Management 1.5 Trends and Challenges of Management. Managers – Qualification 1.6 Duties & Responsibilities.								15
II	Unit II: Planning 2.1 Planning – Meaning – Definitions 2.2 Nature – Scope and Functions – Importance 2.3 Elements of Planning – Types 2.4 Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). 2.5 Decision Making: Meaning – Characteristics – Types 2.6 Steps in Decision Making – Forecasting.								15
III	Unit III: Organizing 3.1 Meaning - Definitions - Nature and Scope 3.2 Characteristics – Importance – Types 3.3 Formal and Informal Organization 3.4 Organization Chart – Organization Structure: Meaning and Types 3.5 Departmentalization– Authority and Responsibility 3.6 Centralization and Decentralization – Span of Management.								15

IV	Unit IV: Staffing 4.1 Introduction - Concept of Staffing- Staffing Process 4.2 Recruitment – Sources of Recruitment – Modern Recruitment Methods 4.3 Selection Procedure – Test- Interview 4.4 Training: Need - Types– Promotion 4.5 Management Games – Performance Appraisal - Meaning and Methods 4.6 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	Unit V: Directing 5.1 Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. 5.2 Leadership – Nature - Types and Theories of Leadership – Styles of Leadership 5.3 Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. 5.4 Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. 5.5 Control - Characteristics - Importance – Stages in the Control Process 5.6 Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
Total		75
Course Outcomes		
CO1	Demonstrate the importance of principles of management. (K1, K2, K3)	
CO2	Paraphrase the importance of planning and decision making in an organization. (K1, K2)	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization. (K1, K2, K3)	
CO4	Enumerate the various methods of Performance appraisal (K1, K2, K3, K4)	
CO5	Demonstrate the notion of directing, co-coordination and control in the management. (K1, K2, K3, K4, K5)	
Textbooks		
1	Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai	

2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	M	H	H	M
CO2	H	M	H	H	M	M
CO3	H	M	M	H	M	M
CO4	H	M	M	H	M	M
CO5	H	M	H	H	M	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	M	H	H	M
CO2	H	M	H	H	M	M
CO3	H	M	M	H	M	M
CO4	H	M	M	H	M	M
CO5	H	M	H	H	M	M

Low – L, Medium – M, High – H

FIRST YEAR – SEMESTER – I
UGEECA24 – GENERIC ELECTIVE I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEECA24	4				3	4	40	60	100
Learning Objectives									
CO1	To understand the approaches to economic analysis								
CO2	To know the various determinants of demand								
CO3	To gain knowledge on concept and features of consumer behaviour								
CO4	To learn the laws of variable proportions								
CO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Economics 1.1 Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics 1.2 Definition – Scope and Importance of Business Economics – 1.3 Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit 1.4 Incremental and Marginal Concepts – Time and Discounting Principles – 1.5 Concept of Efficiency 1.6 Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Unit II: Demand & Supply Functions 2.1 Meaning of Demand - Demand Analysis: Demand Determinants 2.2 Law of Demand and its Exceptions 2.3 Elasticity of Demand: Definition, Types, Measurement and Significance. 2.4 Demand Forecasting - Factors Governing Demand Forecasting 2.5 Methods of Demand Forecasting 2.6 Law of Supply and Determinants.								12

III	Unit III: Consumer Behaviour 3.1 Consumer Behaviour – Meaning, Concepts and Features 3.2 Law of Diminishing Marginal Utility 3.3 Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility 3.4 Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties 3.5 Consumer’s Equilibrium. Price, Income and Substitution Effects. 3.6 Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Unit IV: Theory of Production 4.1 Concept of Production - Production Functions: Linear and Non – Linear 4.2 Homogeneous Production Functions 4.3 Law of Variable Proportion 4.4 Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale 4.5 Economies of Scale – Internal and External Economies – Internal and External Diseconomies 4.6 Producer’s equilibrium	12
V	Unit V: Market Structure 5.1 Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination 5.2 Objectives of Pricing Policy, its importance 5.3 Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly 5.4 Price Discrimination, Determination of Price in Monopoly 5.5 Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition 5.6 Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis (K1, K2, K3)	
CO2	Understood the factors of demand forecasting (K1, K2)	
CO3	Know the assumptions and significance of indifference curve (K1, K2, K3)	
CO4	Outline the internal and external economies of scale (K1, K2, K3)	
CO5	Relate and apply the various methods of pricing (K1, K2, K3)	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	

4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S. Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	M	M	M	M
CO2	H	M	H	H	M	M
CO3	H	M	H	H	M	M
CO4	H	M	M	H	M	M
CO5	H	M	H	H	M	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	M	M	M	M
CO2	H	M	H	H	M	M
CO3	H	M	H	H	M	M
CO4	H	M	M	H	M	M
CO5	H	M	H	H	M	M

Low – L, Medium – M, High – H

FIRST YEAR – SEMESTER – I

USCO124 - SKILL ENHANCEMENT COURSE – I: BUSINESS ETIQUETTE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO124	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basic Business Etiquettes.								
CO2	To know the basis E mail Etiquette								
CO3	To familiarize with knowledge of Telephone Etiquette								
CO4	To learn the Dining Etiquette methods including International.								
CO5	To gain knowledge on Multi – Cultural Challenges of Business Etiquette								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit I: Business Etiquettes- An Overview: Significance of Business Etiquettes in 21st Century Professional Advantage; Need and Importance of Professionalism Workplace Etiquette: Etiquette for Personal Contact- Personal Appearance, Gestures, Postures, Facial Expressions, Eye-contact, Space distancing.								6
II	Unit II: E-Mail Etiquette: Significance of Netiquette, E-mail: Way of professional communication, Basic Email Etiquettes: Proper Grammar, Spelling, Punctuation, Styling and Formatting, Body of Email, Response, Privacy								6
III	Unit III: Telephone Etiquette: Telephone Communication Techniques - Placing Telephone calls, Answering Calls, Transferring Calls, Putting Calls on Hold, Taking Messages, Handling Rude Callers, Tactful Responses, Leaving Professional Messages; Developing Cell Phone Etiquettes; Voicemail Etiquette; Telephonic Courtesies								6
IV	Unit IV: Dining Etiquette: Basics of Dining Etiquettes; Basic essentials of dining table etiquettes - Napkin Etiquette, seating arrangements, laying the table, how to use Cutlery, Posture & Behaviour, Do's and Don'ts; International Dining Etiquettes.								6
V	Unit V: Multi-Cultural Challenges: Cultural Differences and their Effects on Business Etiquette – American – European – Japanese – Chinese etiquette								6
TOTAL								30	
20 Instructional hours and 10 hours of activities should be given to the students									
CO	Course Outcomes								
CO1	Apply the etiquette along with self-confident to deal all the business matters (K1, K2, K3)								
CO2	Apply the email etiquette and Netiquette to develop the business (K1, K2, K3)								

CO3	Apply and deliver the Telephonic etiquette and its courtesies to develop their communication (K1, K2, K3)
CO4	Analyse the Dining etiquette and present it wherever they need in business (K1, K2, K3)
CO5	Analyse the various cultural challenges and behave accordingly to achieve the goal (K1, K2, K3, K4)
Textbooks	
1	Barbara Pachter, Marjorie Brody. Complete Business Etiquette Handbook. Prentice Hall, 2015.
2	Pease, Allan and Barbara Pease. The Definitive Book of Body Language. New Delhi: Manjul Publishing House, 2005
Reference Books	
1	Nancy Mitchell. Etiquette Rules: A Field Guide to Modern Manners. Wellfleet Press, 2015.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://asana.com/resources/business-etiquette
2	https://toggl.com/track/business-etiquette-rules/
3	https://ebooks.inflibnet.ac.in/mgmt07/chapter/business-etiquettes/

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Role Play	20
Show sent e mail by following the etiquette	20
Role play on Telephonic etiquette	20
Understand National and International dining courtesies and able to apply in group	20
Multi-cultural Business Etiquettes and able to prepare a business proposal	20
Total	100

FIRST YEAR – SEMESTER – I
UFCO24 – FOUNDATION COURSE: BASIC OF COMMERCE AND
ACCOUNTANCY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UFCO24	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basics concepts of commerce								
CO2	To know the basics of money and its value								
CO3	To familiarize with the branches of commerce and trade								
CO4	To learn the various accounting branches and its methods								
CO5	To gain knowledge on double entry system and cash book entries								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Commerce – Definition – Nature – Father of Commerce – E Commerce – Recent trends in E – Commerce Introduction to Business – Barter System and its difficulties – Money as Medium of Exchange and Wheel of Commerce – Digital Money – Cryptocurrency								6
II	Unit II: Branches of Commerce – Commerce and Trade – Difference Between Trade, Business and Industry – Hindrances of Trade in E commerce platforms								6
III	Unit III: Accounting – Introduction-Meaning-Accounting and book keeping distinguished- objectives of accounting- Branches of accounting: Double Entry System of Book Keeping -Journal-Ledger-preparation of Trial balance-rectification of errors - Cash book and Petty cash book								6
IV	Unit IV Online Shopping – Problems in Online Shopping - Social Media Applications Vs Online Shopping – Brand Image – Affiliate Marketing – Influencer Marketing								6
V	Unit V Digital Payments System – National Payment Corporation Limited (NPCL) – Phone Pe – G Pay – Online Transfers – NEFT – Risk involved in Online Payments – Cyber Security								6
TOTAL								30	
Course Outcomes									
CO									
CO1	Understand the basics of commerce (K1, K2)								
CO2	Understand the Business, Money value, and wheel of commerce (K1, K2, K3)								
CO3	Able to apply the various branches of commerce and trade in respective field (K1, K2, K3)								

CO4	Analyse Book keeping of accounting methods (K1, K2, K3)
CO5	Analyse the double entry system to apply in accounting subjects (K1, K2, K3, K4)
Textbooks	
1	Financial Accounting – T.S.Reddy and Murthy Margham Publications – Latest Ed.
2	NCERT Commerce books can be followed
Reference Books	
1	The Basics of Trade & Commerce: An Introductory Guide to Business Essentials – Dr Aruna Polisetty – Latest Ed.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.udemy.com/course/basics-of-commerce-a-complete-study/?couponCode=NVDPRODIN35

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Quiz on Unit I	20
Quiz on Unit II	20
Quiz on Unit III	20
Case studies report should be submitted by the students	20
Case studies can be done or Survey taken with Merchants and small firms and report should be submitted by the students	20
Total	100

FIRST YEAR – SEMESTER – II - CORE – III
UCCOC24 - FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOC24	5				5	5	40	60	100
Course Objectives									
CO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalment System.								
CO2	To understand the allocation of expenses under departmental accounts								
CO3	To gain an understanding about partnership accounts relating to Admission and retirement								
CO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
CO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System 1.1 Hire Purchase System 1.2 Accounting Treatment 1.3 Calculation of Interest 1.4 Default and Repossession 1.5 Hire Purchase Trading Account 1.6 Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts 2.1 Branch – Dependent Branches: Accounting Aspects 2.2 Debtors system -Stock and Debtors system 2.3 Distinction between Wholesale Profit and Retail Profit 2.4 Independent Branches (Foreign Branches excluded) 2.5 Departmental Accounts: Basis of Allocation of Expenses 2.6 Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I 3.1 Partnership Accounts: 3.2 Admission of a Partner 3.3 Treatment of Goodwill 3.4 Calculation of Hidden Goodwill 3.5 Retirement of a Partner 3.6 Death of a Partner.								15

IV	Partnership Accounts - II 4.1 Dissolution of Partnership - Methods 4.2 Settlement of Accounts Regarding Losses and Assets – Realization account 4.3 Treatment of Goodwill – Preparation of Balance Sheet 4.4 One or more Partners insolvent – All Partners insolvent 4.5 Application of Garner Vs Murray Theory –Accounting Treatment - Piecemeal Distribution 4.6 Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) 5.1 Objectives and Uses of Financial Statements for Users 5.2 Role of Accounting Standards 5.3 Development of Accounting Standards in India 5.4 Role of IFRS - IFRS Adoption vs Convergence Implementation Plan in India 5.5 Ind AS - An Introduction 5.6 Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
CO Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems. (K1, K2)	
CO2	To prepare Branch accounts and Departmental Accounts. (K1,K2,K3)	
CO3	To understand the accounting treatment for admission and retirement in partnership. (K1,K2,K3,K4)	
CO4	To know Settlement of accounts at the time of dissolution of a firm. (K1,K2,K3,K4,K5)	
CO5	To elaborate the role of IFRS. (K1,K2,K3,K4,K5)	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	

3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	M	H	H	M
CO4	H	M	H	H	M	M
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	M	H	H	M
CO4	H	M	H	H	M	M
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

FIRST YEAR – SEMESTER – II - CORE – IV
UCCOD24 - BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOD24	5				5	5	40	60	100
Course Objectives									
CO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
CO2	To gain knowledge on performance contracts								
CO3	To be acquainted with the rules of Indemnity and Guarantee								
CO4	To make aware of the essentials of Bailment and pledge								
CO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract 1.1 Indian Contract Act 1872: Definition of Contract 1.2 Essentials of Valid Contract, Classification of Contract 1.3 Offer and Acceptance – Consideration 1.4 Capacity to Contract – Free Consent 1.5 Legality of Object 1.6 Contingent Contracts – Void Contract								15
II	Performance of Contract 2.1 Meaning of Performance, Offer to Perform, 2.2 Devolution of Joint liabilities & Rights, 2.3 Time and Place of Performance, Reciprocal Promises 2.4 Assignment of Contracts - Remedies for Breach of contract 2.5 Termination and Discharge of Contract 2.6 Quasi Contract								15
III	Contract of Indemnity and Guarantee 3.1 Contract of Indemnity 3.2 Contract of Guarantee 3.3 Extent of Surety's Liability 3.4 Kinds of Guarantee, 3.5 Rights of Surety, 3.6 Discharge of Surety								15

IV	Bailment and Pledge 4.1 Bailment and Pledge – Bailment – Concept 4.2 Essentials - Classification of Bailments 4.3 Duties and Rights of Bailor and Bailee 4.4 Law of Pledge – Meaning 4.5 Essentials of Valid Pledge, Pledge and Lien 4.6 Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: 5.1 Definition of Contract of Sale – Formation 5.2 Essentials of Contract of Sale - Conditions and Warranties 5.3 Transfer of Property – Contracts involving Sea Routes 5.4 Sale by Non-owners 5.5 Rights and duties of buyer 5.6 Rights of an Unpaid Seller	15
	TOTAL	75
Course Outcomes		
CO1	Explain the Objectives and significance of Mercantile law. (K1,K2)	
CO2	Understand the clauses and exceptions of Indian Contract Act. (K1, K2, K3)	
CO3	Outline the contract of indemnity and guarantee. (K1, K2, K3, K4)	
CO4	Familiar with the provision relating to Bailment and Pledge. (K1, K2, K3, K4, K5)	
CO5	Explain the various provisions of Sale of Goods Act 1930. (K1, K2, K3, K4, K5)	
Textbooks		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	M	H	M	M
CO2	H	M	H	H	M	M
CO3	H	M	M	H	M	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	M	M

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	M	H	M	M
CO2	H	M	H	H	M	M
CO3	H	M	M	H	M	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	M	M

Low - L, Medium - M, High - H

FIRST YEAR – SEMESTER – II

UGEECB24 – GENERIC ELECTIVE II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEECB24	4				3	4	40	60	100
Course Objectives									
CO1	To enable students, familiarise with the basics of International Trade.								
CO2	To know the various theories of international trade.								
CO3	To impart knowledge about balance of trades and exchange rates.								
CO4	To gain knowledge about international institutions.								
CO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	1.1 Introduction to International Trade – Meaning – Definition 1.2 Difference between Internal and International Trade 1.3 Importance of International Trade in the Global context								12
II	2.1 Theories of International trade: Classical theories 2.2 Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory 2.3 Modern theories of International Trade - Haberler’s Opportunity Cost theory 2.4 Heckscher –Ohlin’s Modern theory 2.5 International trade and Factor Mobility Theory – Leontiff’s Paradox 2.6 International trade and economic growth theory - Immiserating growth theory.								12
III	3.1 Balance of Payments – Components of Balance of Payments 3.2 Current account, Capital account & Official settlement accounts 3.3 Disequilibrium in BOP - Methods of correcting Disequilibrium 3.4 Balance of Payment adjustment Theories 3.5 Marshall Lerner mechanism - Balance of Trade 3.6 Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	4.1 International Economic Institutions - International Monetary System 4.2 Bretton Woods Conference – IMF - Objectives, 4.3 Organizational structure - Membership 4.4 Quotas – Borrowing and Lending 4.5 Programme of IMF – SDRs 4.6 India and IMF -World Bank and UNCTAD.								12

V	5.1 World Trade Organisation (WTO) 5.2 Functions and Objectives 5.3 Agricultural Agreements 5.4 GATS 5.5 TRIPS 5.6 TRIMS.	12
TOTAL		60
Course Outcomes		
CO1	Distinguish between the concept of internal and international trade. (K1, K2)	
CO2	Define the various theories of international trade. (K1, K2, K3)	
CO3	Examine the balance of trade and exchange rates. (K1, K2, K3, K4)	
CO4	Appraise the role of IMF and IBRD. (K1, K2, K3, K4, K5)	
CO5	Define the workings of WTO and with special reference to India. (K1, K2, K3, K4, K5)	
Textbooks		
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.	
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.	
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.	
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.	
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai	
Reference Books		
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai	
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai	
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi	
4	S Sankaran , International Trade, Margham Publication, Chennai	
5	C B Gupta, International Business, S Chand Publishing, New Delhi	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/	
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644	
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm	

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	2	2
CO2	3	2	3	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	3	2	2	2
CO5	3	2	3	2	2	2

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	2
CO2	3	2	3	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	3	2	2	2
CO5	3	2	3	2	2	2

Low - L, Medium - M, High - H

FIRST YEAR – SEMESTER – II

**SKILL ENHANCEMENT COURSE – 2: INDIAN KNOWLEDGE SYSTEM AND ITS LIFE STYLE
MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO224	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basics of Indian Knowledge system								
CO2	To Know the Assessment of Personality and enhancing personality skills								
CO3	To familiarize with the motivational techniques								
CO4	To learn the building methods of leadership teams								
CO5	To gain knowledge about Yoga and Triguna system								
Prerequisites: There are no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit I Introduction to IKS - Definition, Concept and Scope of IKS - IKS based approaches on Knowledge Paradigms - IKS in ancient India and in modern India - Importance of Health & Wellness in IKS - Ayurveda -Importance of Sleep and Food, Role of water in wellbeing								6
II	Unit II Meaning of Personality – Explanations of Human Personality – Psychodynamic Explanations- Social Cognitive Explanation- Big Five traits of Personality - Developing Effective Habits, Emotional Intelligence								6
III	Unit III Motivation, Introspection, Self-Assessment, Self-Appraisal & Self-development, Sigmund Freud Id, Ego & Super Ego Assessment of Personality – Projective & Self-Report Techniques – Building Self-Confidence – Enhancing Personality Skills								6
IV	Unit IV Leadership Characteristics – Types of Leaders – Importance of Leadership - Interpersonal Relationship, Personality – Spiritual journey beyond the management of change, good manners & Etiquettes, Effective Speech, Understanding Body language, projective positive body language. Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Dr. B. R. Ambedkar & J.R.D. Tata – Women Leaders - Stress Management - Time management								6

Unit V	
V	Yoga and Triguna System - Healthy regimen to maintain state of wellbeing - Dinacharya, the Daily regimen including Daily detoxification, Exercise - Intake of Food, Water, Air and Sunlight- Work and Ergonomics - Rest and sleep hygiene.
TOTAL	
6	
30	
20 Instructional hours and 10 hours of activities should be given to the students	
CO	Course Outcomes
CO1	Apply the Indian Knowledge system methods for personality enhancement along with self-confidence (K1, K2, K3)
CO2	Apply the Projective methods of self-confidence skills (K1, K2, K3)
CO3	Understand the motivational techniques and apply in their life (K1, K2, K3)
CO4	Analyse the leadership skills and present it wherever they need in business (K1, K2, K3)
CO5	Analyse the yoga system based on Indian Knowledge system (K1, K2, K3, K4)
Textbooks	
1	Girish Batra, Experiments in Leadership, Chennai: Notion Press, 2018
2	Mitesh Khatri, Awaken the Leader in You, Mumbai: Jaico Publishing House, 2013
3	Health and wellness by Pranab Paul as per NEP by Dirbugarh University Latest Ed.
Reference Books	
1	Carnegie Dale, Become an Effective Leader, New Delhi: Amaryllis, 2012
2	Hall, C.S., Lindzey. G. & Campbell, J.B Theories of Personality. John Wiley & Sons, 1998
3	Introduction to Indian Knowledge System- concepts and applications, B Mahadevan, Vinayak Rajat Bhat, Nagendra Pavana R N, 2022, PHI Learning Private Ltd, ISBN-978-93- 91818-21-02.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.studocu.com/in/document/sri-venkateswara-university/personality-development/personality-enhancement-and-leadership/77108649
2	https://www.crystalknows.com/blog/leadership-personality-traits

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Role Play / Quiz / Case Studies report submit by student	20
Role Play / Quiz / Case Studies report submit by student	20
Role Play / Quiz / Case Studies report submit by student	20
Role Play / Quiz / Case Studies report submit by student	20
Role Play / Quiz / Case Studies report submit by student	20
Total	100

FIRST YEAR – SEMESTER – II
USCO324 - SKILL ENHANCEMENT COURSE – 3: ENHANCING
ENTREPRENEURIAL SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO324	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basics of Entrepreneurship								
CO2	To familiarize with the Idea Generation and Brainstorming methods								
CO3	To understand the knowledge of Pitching the business								
CO4	To gain knowledge on Bootstrap of Markets								
CO5	To develop the knowledge of finance and government schemes to the entrepreneurs								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit I Introduction to Entrepreneurship Meaning- Characteristics – Dimensions of an Entrepreneurship Fostering critical thinking and innovation								6
II	Unit II Idea Generation and selection Design Thinking Process- Creativity – Innovation- Ideas Generation techniques – Analysis of Business opportunity – Fishbowl Method –Brainstorming.								6
III	Unit III Pitching the business Idea Business Models- Costing and Pricing - -Market survey- Writing of a B-Plan								6
IV	Unit IV Bootstrap of an Enterprise Process of setting up an Enterprise – Study-Marketing, Technical and Financial Feasibility								6
V	Unit V Finance and Government Support to setting up of an Enterprise Sources of Funds- Rural and Social Entrepreneurship - Government Schemes and subsidies for entrepreneurs								6
TOTAL								30	
20 Instructional hours and 10 hours of activities should be given to the students									
CO	Course Outcomes								
CO1	Apply the Entrepreneurial thinking skills (K1, K2, K3)								
CO2	Apply the Idea to Prototype products (K1, K2, K3)								
CO3	Understand the Pitching of business-to-business proposals (K1, K2, K3)								
CO4	Analyse the Market levels (K1, K2, K3)								
CO5	Analyse the Schemes and benefits to an entrepreneur (K1, K2, K3, K4)								
Textbooks									
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.								

2	Vasanth Desai, (Reprint 2017) Dynamics of Entrepreneurial Development and Management, 24th Edition, Himalaya Publishing House, Mumbai
Reference Books	
1	Dr.C.B.Gupta and S.S.Khanka(Reprint 2014), Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.shiksha.com/online-courses/what-is-entrepreneurship-and-start-ups-st587-tg129

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Role play on Unit I	20
Generating Idea and make it as Prototype for Unit II	20
Pitching an start up Idea or Business Model for Unit III	20
Quiz or Assignments on Unit IV	20
Find any one rural idea of business and schemes to apply on Unit V	20
Total	100

SECOND YEAR – SEMESTER – III - CORE – V

UCCOE24 - CORPORATE ACCOUNTING I

Subject Cod	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOE24	5				5	5	40	60	100
Course Objectives									
CO1	To understand about the pro-rata allotment and Underwriting of Shares								
CO2	To know the provisions of companies, Act regarding Issue and Redemption of Preference shares and debentures								
CO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
CO4	To examine the various methods of valuation of Goodwill and shares								
CO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Unit I: Issue of Shares 1.1 Issue of Shares – Premium 1.2 Discount - Forfeiture - Reissue 1.3 Pro-rata Allotment Issue of Rights and Bonus Shares 1.4 Underwriting of Shares and Debentures 1.5 Underwriting Commission 1.6 Types of Underwriting.								15
II	Unit II: Issue & Redemption of Preference Shares & Debentures 2.1 Redemption of Preference Shares 2.2 Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue 2.3 Redemption at Par, Premium and Discount. 2.4 Debentures: Issue and Redemption – Meaning – Methods 2.5 In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest 2.6 Sinking Fund Investment Method.								15
III	Unit III: Final Accounts 3.1 Introduction 3.2 Final Accounts 3.3 Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 3.4 Part I Form of Balance Sheet 3.5 Part II Form of Statement of Profit and Loss 3.6 Ascertaining Profit for Managerial Remuneration								15
IV	Unit IV: Valuation of Goodwill & Shares 4.1 Valuation of Goodwill – Meaning 4.2 Need for Valuation of Goodwill – Methods of Valuing Goodwill 4.3 Average Profit – Super Profit – Annuity and Capitalisation Method.								15

	4.4 Valuation of Shares – Need for Valuation of Shares 4.5 Methods of Valuation of Shares 4.6 Net Assets Method – Yield and Fair Value Methods.	
V	Unit V: Indian Accounting Standards 5.1 International Financial Reporting Standard (IFRS)– Meaning and its Applicability in India 5.2 Indian Accounting Standards – Meaning – Objectives – Significance Procedures for Formulation of Standards – Ind AS – 1 5.3 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 5.4 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – 5.5 Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, 5.6 Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites (K1, K2)	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures (K1, K2, K3)	
CO3	Construct Financial Statements applying relevant accounting treatments (K1, K2, K3, K4)	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability (K1, K2, K3, K4, K5)	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS (K1, K2, K3, K4, K5)	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	

4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	M	M
CO3	H	M	H	M	H	M
CO4	H	L	H	M	H	M
CO5	H	H	H	M	H	M

Low – L, Medium – M, High – H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	M	M
CO3	H	M	H	M	H	M
CO4	H	L	H	M	H	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High – H

SECOND YEAR – SEMESTER - III -CORE – VI

UCCOF24 - COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOF24	5				5	5	40	60	100
Course Objectives									
CO1	To know Company Law 1956 and Companies Act 2013								
CO2	To have an understanding on the formation of a company								
CO3	To understand the requisites of meeting and resolution								
CO4	To gain knowledge on the procedure to appoint and remove Directors								
CO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Company law 1.1 Companies Act 2013 – Definition of a Company, 1.2 Characteristics of Company 1.3 Lifting or Piercing the Corporate Veil 1.4 Company Distinguished from Partnership and Limited Liabilities Partnerships 1.5 Classification of Companies 1.6 Based on Incorporation, Liability, Number of Members, Control.								15
II	Unit II: Formation of Company 2.1 Formation of a Company 2.2 Promoter –Incorporation -Documents e-filing 2.3 Memorandum of Association – Contents 2.4 Alteration – Legal Effects – Articles of Association - Certificate of Incorporation 2.5 Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue 2.6 Alteration – Dividend – Debentures.								15
III	Unit III: Meeting 3.1 Meeting and Resolution 3.2 Types – Requisites – Voting & Poll 3.3 Quorum – Proxy 3.4 Resolution – Ordinary & Special - Audit & Auditors 3.5 Qualification, Disqualification 3.6 Appointment and Removal of an Auditor -								15

IV	Unit IV: Management & Administration 4.1 Management & Administration – Directors Legal Position – Board of Directors 4.2 Appointment/Removal – Disqualification 4.3 Director Identification Number – Directorships 4.4 Powers – Duties – Board Committees – Related Party Transactions 4.5 Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up 4.6 National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Unit V: Winding up 5.1 Meaning – Modes 5.2 Compulsory Winding Up 5.3 Voluntary Winding Up 5.4 Consequences of Winding Up Order 5.5 Powers of Tribunal - Petition for Winding Up 5.6 Company Liquidator.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Understand the classification of companies under the act. (K1, K2)	
CO2	Examine the contents of the Memorandum of Association & Articles of Association (K1, K2, K3)	
CO3	Know the qualification and disqualification of Auditors (K1, K2, K3, K4, K5)	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT) (K1, K2, K3, K4, K5)	
CO5	Analyse the modes of winding up (K1, K2, K3, K4, K5)	
	Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
	Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	

3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	M	H	H
CO2	H	M	H	M	H	H
CO3	H	M	H	M	H	H
CO4	H	M	H	M	H	H
CO5	H	M	H	M	H	H

Low – L, Medium – M, High – H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	M	H	H
CO2	H	M	H	M	H	H
CO3	H	M	H	M	H	H
CO4	H	M	H	M	H	H
CO5	H	M	H	M	H	H

Low – L, Medium – M, High - H

SECOND YEAR – SEMESTER – III
USCO424 - SKILL ENHANCEMENT COURSE – 4: WEBSITE AND WEB APPLICATION
DESIGNING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO424	1				1	1	40	60	100
Course Objectives									
CO1	To understand the basics website technologies								
CO2	To familiarize with the web design creating account								
CO3	To understand the Domain and hosting payment systems								
CO4	To gain knowledge on strategies to branding SEO methods								
CO5	To develop the knowledge on website project								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Web technologies How does the Website work -Types of Websites -Static & Dynamic websites – Internet of Things								6
II	Unit II: Basic tools of Web design Creating account - profiling - Create home page - Add pages, transitions, navigation, design, Template creation and Icons - social media - Mapping - Tag video, Image, tables - text -inputs - image sliders - Icon integration - Forms								6
III	Unit III: Domain and hosting Payment terms for website and publishing - Add to Cart - Payment terms for customers - post maintenance - Domain Purchase - Types of Domains - Types of Hosting								6
IV	Unit IV Strategies to branding SEO Search engine Optimisation - Professionalise your site - Optimise for Mobile – Demonstration – E Payments – QR Code – Unified Payment Interface (UPI) - Payment Gateways								6
V	Unit V: Website project and proposal Data collection - Marketing – Communication – Creating Applications								6
TOTAL								30	
20 Instructional hours and 10 hours of activities should be given to the students									

CO	Course Outcomes
CO1	Apply the web technologies methods (K1, K2, K3)
CO2	Apply the web design tools to develop the forms (K1, K2, K3)
CO3	Understand the domain and hosting payment systems (K1, K2, K3)
CO4	Analyse the strategies to branding SEO engines (K1, K2, K3)
CO5	Analyse the website project and proposal data (K1, K2, K3, K4)
Textbooks	
1	Web Design and Development: Concepts, Methodologies, Tools, And Applications By Information Resources Management Association
Reference Books	
1	WEB DESIGN TOOL: Get the skill you need to become a full front-end web developer by RAPHEL EZEKIEL
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.canva.com/website-builder/
2	https://www.wix.com/builder/no-code

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Quiz on Unit I	20
Student must create an website and show that to the course instructor	20
Total	100

SECOND YEAR – SEMESTER – III
USCO524 - SKILL ENHANCEMENT COURSE – 5: E PAYMENTS AND ACCOUNTING SOFTWARE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO524	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basics of E payments methods								
CO2	To familiarize with the Income tax Registration and E filing system								
CO3	To understand the GST Registration and Filing								
CO4	To gain knowledge on Tally with GST								
CO5	To develop the knowledge of Management Information Systems								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	UNIT I: E- PAYMENTS Electronic Fund Transfer – EDI – NEFT – RTGS – Electronic clearing system (Debit and credit) – operation and benefits. Electronic payment system - Meaning – Features – payment method – Electronic cash – Electronic purse – Electronic cards – SWIFT – Plastic cards - - E payment through website – QR Code – UPI Payments								6
II	UNIT II: INCOME TAX REGISTRATION AND FILING Meaning of Income Tax – Assessee - Return of Income - Belated Return of Income-Various Forms - Advance Tax – Hearing & Appeals - Refund of tax and Tax payment - TDS and TCS - Meaning of Pan - Procedure to get Aadhar linked - Pan-Steps to registration - Steps for E-filing								6
III	UNIT III: GST REGISTRATION AND FILING Meaning of Indirect Tax - Meaning of GST - GST council - Types of GST -Composition Levy - Input Tax Credit - Tax slab Rates - GST Registration - Filing of E return								6
IV	UNIT IV: TALLY WITH GST Introduction - Meaning of Tally – Features of Tally – Company Creation - Groups and Ledgers - Inventory in Tally - Stock Groups, Stock Items, Stock Category, Unit creation and Godown – Vouchers - Creation and alteration - Bank Reconciliation Statement - GST in Tally.								6
V	UNIT V: MANAGEMENT INFORMATION SYSTEM (MIS) Preparation of Trading and Profit & Loss A/c – Balance Sheet – Stock Summery – Reporting and Printing – Export of Financial Statements - Ratio Analysis – Fund Flow Statement – Cash Flow Statement.								6
TOTAL								30	

20 Instructional hours and 10 hours of activities should be given to the students	
CO	Course Outcomes
CO1	Apply the E payments methods (K1, K2, K3)
CO2	Apply the Income Tax Registration and E filing (K1, K2, K3)
CO3	Understand the GST Registration and E filing (K1, K2, K3)
CO4	Analyse the Tally along with GST methods (K1, K2, K3)
CO5	Analyse the Management Information Systems (K1, K2, K3, K4)
Textbooks	
1	Gordon & Natarajan, Banking Law and Practices
Reference Books	
1	Reddy & Murthy, Indirect taxation, Law & Practice, Margham Publications
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://tallysolutions.com/tally-prime/

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Quiz/Assignments/ Output in Tally 9.0 on Unit I	20
Quiz/ Assignments/ Output in Tally 9.0 on Unit II	20
Quiz/ Assignments/ Output in Tally 9.0 on Unit III	20
Quiz/ Assignments/ Output in Tally 9.0 on Unit IV	20
Quiz/ Assignments/ Output in Tally 9.0 on Unit IV	20
Total	100

SECOND YEAR – SEMESTER – IV- CORE – VII

UCCOG24 - CORPORATE ACCOUNTING II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOG24	5				5	5	40	60	100
Course Objectives									
CO1	To know the types of Amalgamation, Internal and external Reconstruction								
CO2	To know Final statements of banking companies								
CO3	To understand the accounting treatment of Insurance Company accounts								
CO4	To understand the procedure for preparation of consolidated Balance sheet								
CO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Unit I: Amalgamation, Internal & External Reconstruction 1.1 Amalgamation – Meaning - Purchase Consideration 1.2 Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method 1.3 Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method 1.4 The Purchase Method (Excluding Inter-Company Holdings) 1.5 Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital 1.6 Reserve Liability, Accounting Treatment of External Reconstruction								15
II	Unit II: Accounting of Banking Companies 2.1 Final Statements of Banking Companies (As Per New Provisions) 2.2 Non-Performing Assets 2.3 Rebate on Bills Discounted 2.4 Profit and Loss a/c 2.5 Balance Sheet as Per Schedule III 2.6 Balance Sheet as Per Banking Regulation Act 1949								15
III	Unit III: Insurance Company Accounts 3.1 Meaning of Insurance 3.2 Principles 3.3 Types 3.4 Preparation of Final Accounts of Insurance Companies 3.5 Accounts of Life Insurance Business 3.6 Accounts of General Insurance Companies - New Format								15
IV	Unit IV: Consolidated Financial Statements 4.1 Introduction 4.2 Holding & Subsidiary Company 4.3 Legal Requirements Relating to Preparation of Accounts 4.4 Capital Profit and Revenue Profit 4.5 Minority Interest and Cost of Control 4.6 Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15

V	Unit V: Liquidation of Companies 5.1 Meaning, Modes of Winding Up 5.2 Preparation of Statement of Affairs 5.3 Statement of Deficiency or Surplus (List H) 5.4 Order of Payment 5.5 Liquidators Remuneration 5.6 Liquidator's Final Statement of Accounts	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction (K1, K2)	
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. (K1, K2, K3)	
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format (K1, K2, K3, K4)	
CO4	Give the consolidated accounts of holding companies (K1, K2, K3, K4, K5)	
CO5	Preparation of liquidator's final statement of account (K1, K2, K3, K4, K5)	
Textbooks		
6.	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
7.	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
8.	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
9.	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
10.	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
Reference Books		
6.	B.Raman, Corporate Accounting, Taxmann, New Delhi	
7.	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
8.	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
9.	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
10.	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
4.	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126	
5.	https://www.slideshare.net/debchat123/accounts-of-banking-companies	
6.	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862	

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	M	M

Low – L, Medium – M, High - H
MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	M	M

Low – L, Medium – M, High – H

SECOND YEAR – SEMESTER – IV - CORE – VIII

UCCOH24 - PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOH24	5				5	5	40	60	100
Course Objectives									
CO1	To know the concept and functions of marketing								
CO2	To understand the importance of market segmentation								
CO3	To examine the stages of new product development								
CO4	To gain knowledge on the various advertising medias								
CO5	To analyze the global market environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I: Introduction to Marketing 1.1 Meaning, Definition and Functions of Marketing 1.2 Evolution of Marketing Concepts 1.3 Innovations in Modern Marketing 1.4 Role and Importance of Marketing 1.5 Classification of Markets 1.6 Niche Marketing.								15
II	Unit II: Market Segmentation 2.1 Meaning and definition-Benefits 2.2 Criteria for segmentation 2.3 Types of segmentation – Geographic– Demographic – Psychographic–Behavioural 2.4 Targeting, Positioning & Repositioning 2.5 Introduction to Consumer Behaviour - Consumer Buying Decision Process and Post Purchase Behaviour 2.6 Motives Freud’s Theory of Motivation.								15
III	Unit III: Product & Price 3.1 Marketing Mix—an overview of 4P’s of Marketing Mix 3.2 Product–Introduction to Stages of New Product Development 3.3 Product Life Cycle 3.4 Pricing – Policies - Objectives 3.5 Factors Influencing Pricing 3.6 Kinds of Pricing.								15
IV	Unit IV: Promotions and Distributions 4.1 Elements of promotion - Advertising–Objectives 4.2 Kinds of Advertising Media- Traditional vs Digital Media 4.3 Sales Promotion – types of sales promotion 4.4 Personal Selling– Qualities needed for a personal seller 4.5 Channels of Distribution for Consumer Goods – Channel Members 4.6 Channels of Distribution for Industrial Goods.								15

V	Unit V: Competitive Analysis and Strategies 5.1 Global Market Environment 5.2 Social Responsibility and Marketing Ethics 5.3 Recent Trends in Marketing 5.4 A Basic Understanding of E-Marketing & M-Marketing – E-Tailing 5.5 CRM–Market Research 5.6 MIS and Marketing Regulation	15
TOTAL		75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing (K1, K2)	
CO2	Apply the 4p's of marketing in their venture (K1, K2, K3)	
CO3	Identify the factors determining pricing (K1, K2, K3, K4)	
CO4	Use the different Channels of distribution of industrial goods (K1, K2, K3, K4, K5)	
CO5	Understand the concept of E-marketing and E-Tailing (K1, K2, K3, K4, K5)	
Textbooks		
1.	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. NewDelhi	
2.	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand&Sons, NewDelhi.	
3.	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4.	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi	
5.	NeeruKapoor Principles Of Marketing, PHI Learning, NewDelhi	
Reference Books		
1.	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, Newdelhi	
2.	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.	
3.	Assael,H. Consumer Behaviourand 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	
NOTE: Latest Edition of Textbooks May be Used		
Web 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/	

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	M	M

Low – L, Medium – M, High - H
MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	M	M	M
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	M	M

Low – L, Medium – M, High - H

SECOND YEAR – SEMESTER – IV
USCO624 - SKILL ENHANCEMENT COURSE – 6: ACCOUNTING OPERATIONS USING ZOH0

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO624	2				2	2	40	60	100
Course Objectives									
CO1	To understand the Zoho books and cloud-based accounting packages								
CO2	To Know the Assessment customization of zoho features								
CO3	To familiarize Bank integration process through online payments								
CO4	To learn the Zoho invoice bills and payments along with GST								
CO5	To gain knowledge to review the trial balance along with audit features								
Prerequisites: There is no prerequisites to study this paper									
Unit	Contents								No. of Hours
I	Unit 1: Introduction to Zoho Books Introduction to cloud-based accounting packages – Leading accounting packages in the globalised era – Products from Zoho – Salient features – Reason to Migrate – Software Integration with other business verticals – Automated Functionalities – Free trial and Paid subscription								6
II	Unit 2: Customization of Zoho features Orgnisation profile – User role – Tax configurations – Purchase Order – Sales Invoice – Master Creation – Chart of Accounts - Customers & Vendors Profile – Opening Balances – Inventory modules & Add on feature - Dashboard overview – Data backup & security								6
III	Unit 3: Banking Integration Bank account / Credit card integration – Add accounts – Bank feeds – Add transactions – Match & Categorize the transactions – Bank Reconciliation – Cash book import & export features – Online Payments – Payment Links								6
IV	Unit 4: Zoho Invoice, Bills, Expenses & Taxation module Sales invoice with GST features – TDS & TCS – Record Payments & mapping features – Bills – Vendor payments & credits – GST return (GSTR 1 & 3B) & reconciliation – GST EInvoice & E-way bill - Expenses module – Manual Journal for depreciation & finalization entries								6
V	Unit 5: Zoho Reports & Review Trial Balance – Balance Sheet – Profit & Loss Account – Sales Report – Inventory Report – Receivables Report – Tax Summary Report – Integration with other platforms – Audit features – Statutory compliance								6
TOTAL								30	
20 Instructional hours and 10 hours of activities should be given to the students									
CO	Course Outcome's								
CO1	Apply the cloud-based accounting through zoho software (K1, K2, K3)								
CO2	Apply the customization of zoho features (K1, K2, K3)								
CO3	Apply the Bank integration process through online payments (K1, K2, K3)								

CO4	Analyse the zoho invoice bills and payments along with TDS, TCS & GST (K1, K2, K3)
CO5	Analyse the Zoho report along with audit features and statutory compliance (K1, K2, K3, K4)
Textbooks	
1	Material will be provided by Value Vruksha Pvt Ltd
2	Zoho Books can be used
Reference Books	
1	Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Son
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.zoho.com/login.html

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Practical Output should be given in cloud-based accounting	20
Practical Output should be given by changing the features	20
Practical Output should be given with Bank Integration records	20
Practical Output should be given based on payments done	20
Practical Output should be given with entire review	20
Total	100

SECOND YEAR – SEMESTER – IV
USCO724 - SKILL ENHANCEMENT COURSE – 7: RESEARCH AND REPORTING WRITING
SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
USCO724	2				2	2	40	60	100
Course Objectives									
CO1	To understand the basics of research methods								
CO2	To familiarize with the sample identification and research design								
CO3	To understand about the questionnaire and its method of collecting data								
CO4	To gain knowledge on methods of organizing data and framing questionnaire								
CO5	To develop the knowledge of report writing								
Prerequisites: There are no prerequisites to study this paper									
Unit	Contents							No. of Hours	
I	Unit I Introduction to Research – Meaning and Definition of Research – Steps in Research Process - Research Problem- Identification - Formulation of Objectives - Formulation of Hypothesis - Literature Review							6	
II	Unit II Research Design - Types of Research Design - Sampling - Sampling Methods - Common Pitfalls of Sampling							6	
III	Unit III Methods of Data Collection – Primary Data – Secondary Data - Historical Method - Survey Method - Experimental Method - Contact Method - Case Study Method - Questionnaire Method -Observation Method							6	
IV	Unit IV Preparing Questionnaire- Qualities of Good Questionnaire – Administering / Piloting Questionnaire – Questionnaire framing Data Analysis and Interpretations - Methods of Organizing data – Forms of Presentation – Tables and Figures – Graphs and Diagrams							6	
V	Unit V Report Writing - Forms of Report Writing – Characteristics of good report – Layout of Report Making Recommendations							6	
TOTAL							30		
20 Instructional hours and 10 hours of activities should be given to the students									
CO	Course Outcomes								
CO1	Apply the survey methods (K1, K2, K3)								
CO2	Apply in research based on different sample methods (K1, K2, K3)								
CO3	Understand the questionnaire framing (K1, K2, K3)								

CO4	Analyse the data and its uses (K1, K2, K3)
CO5	Analyse the facts and writing the report (K1, K2, K3, K4)
Textbooks	
1	Denscombe M The Good Research Guide for Small Scale Research
2	Wayne Daniel Questionnaire Design
Reference Books	
1	Sudman S & Bradburn N M – Asking Questions
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.questionpro.com/blog/survey-research/

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

Method of Assessment	Marks
Finding a Research Problem and Collecting at least 10 Review	20
Making a Research Design along with sampling method	20
Quiz or Assignments on Data Collection methods	20
Preparing Questionnaire and analysing data with simple tools	20
Submit the Report along with title of research and research gap	20
Total	100

THIRD YEAR – SEMESTER – V - CORE – IX
UCCOI24 - COST ACCOUNTING – I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOI24	5				4	5	40	60	100
Course Objectives									
CO1	To understand the various concepts of cost accounting.								
CO2	To prepare and reconcile Cost accounts.								
CO3	To gain knowledge regarding valuation methods of material.								
CO4	To familiarize with the different methods of calculating labour cost.								
CO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit - I Introduction of Cost Accounting 1.1 Definition-Nature and Scope 1.2 Principles of Cost Accounting – Cost Accounting and Financial Accounting 1.3 Cost Accounting Vs Management Accounting 1.4 Installation of Costing System 1.5 Classification of Costs 1.6 Cost Centre– Profit Centre								15
II	Unit - II Cost Sheet and Methods of Costing 2.1 Preparation of Cost Sheet 2.2 Tenders & Quotations 2.3 Reconciliation of Cost and Financial Accounts 2.4 Unit Costing 2.5 Job Costing								15
III	Unit - III Material Costing 3.1 Material Control – Meaning and Objectives 3.2 Purchase of Materials – EOQ –Stores Records 3.3 Reorder Levels – ABC Analysis 3.4 Issue of Materials –Methods of Issue – FIFO 3.5 LIFO – Base Stock Method 3.6 Specific Price Method – Simple and Weighted Average Method								15
IV	Unit - IV Labour Costing 4.1 Direct Labour and Indirect Labour 4.2 Time Keeping – Methods and Calculation of Wage Payments – Time Wages 4.3 Piece Wages – Incentives 4.4 Different Methods of Incentive Payments 4.5 Idle time–Overtime – 4.6 Labour Turnover - Meaning, Causes and Measurement.								15

V	Unit - V Overheads Costing 5.1 Overheads – Definition – Classification 5.2 Allocation and Apportionment of Overheads 5.3 Basis of Apportionment – Primary and Secondary Distribution 5.4 Absorption of Overheads – Methods of absorption 5.5 Preparation of Overheads Distribution Statement 5.6 Machine Hour Rate – Computation of Machine Hour Rate.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall the various concepts of cost accounting (K1, K2)	
CO2	Demonstrate the preparation and reconciliation of cost sheet. (K1, K2, K3)	
CO3	Analyse the various valuation methods of issue of materials. (K1, K2, K3, K4)	
CO4	Examine the different methods of calculating labour cost. (K1, K2, K3, K4)	
CO5	Critically evaluate the apportionment of Overheads. (K1, K2, K3, K4, K5)	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,	
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi	
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai	
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata	
NOTE: Latest Edition of Textbooks May be Used		

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	H	M	H	H
CO3	H	H	M	H	M	M
CO4	H	M	H	M	H	M
CO5	H	H	H	M	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	M	H	M	H	H
CO3	H	H	H	H	M	M
CO4	H	M	H	H	H	H
CO5	H	H	H	M	H	H

Low - L, Medium - M, High – H

THIRD YEAR – SEMESTER – V - CORE – X
UCCOJ24 - BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOJ24	5				4	5	40	60	100
Course Objectives									
CO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
CO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
CO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
CO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
CO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Unit - I Introduction to Banking 1.1 History of Banking- Provisions of Banking Regulations Act 1949 1.2 Components of Indian Banking - Indian Banking System-Phases of Development - 1.3 Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, 1.4 Payment Banks and Small Finance Banks - 1.5 Banking System – Branch Banking - Unit Banking - 1.6 Universal Banking- Financial Inclusion								15
II	Unit - II Central Bank and Commercial Bank 2.1 Central Banking: Definition –Need - Principles 2.2 Central Banking Vs Commercial Banking - Functions of Central Bank 2.3 Credit Creation. 2.4 Commercial Banking: Definition - Functions 2.5 Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) 2.6 Role of Banks in Economic Development								15
III	Unit - III Banking Practice 3.1 Types of Accounts CASA – Types of Deposits 3.2 Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - 3.3 Banker Customer Relationship - Special Types of Customers –KYC norms. 3.4 Loans & Advances –Lending Sources- Lending Principles-Types of Loans 3.5 Classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate 3.6 Securities of lending-Factors influencing bank lending.								15

IV	<p>Unit - III Negotiable Instruments Act</p> <p>4.1 Negotiable Instruments – Meaning & Definition – Characteristics - Types of negotiable instruments.</p> <p>4.2 Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>4,3 Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank -Effect of endorsement-Rules regarding Endorsement.</p> <p>4.4 Paying banker - Banker’s duty - Dishonouring of Cheques-Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment.</p> <p>4.5 Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker</p> <p>4.6 Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p>Digital Banking</p> <p>5.1 Meaning- Services - e-banking and financial services</p> <p>5.2 Initiatives-Opportunities - Internet banking Vs Traditional Banking</p> <p>5.3 Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets.</p> <p>5.4 ATM – Concept - Features - Types-. Electronic money-Meaning- Categories-Merits of e-money</p> <p>5.5 National Electronic Funds Transfer (NEFT), RTGS, IMPS,</p> <p>5.6 UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks (K1, K2, K3)	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function (K1, K2, K3, K4)	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion (K1, K2, K3, K4)	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc (K1, K2, K3, K4)	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. (K1, K2,K3,K4,K5)	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	M	M	H	H
CO2	H	H	H	M	H	H
CO3	H	H	M	H	M	H
CO4	H	M	H	M	H	H
CO5	H	M	H	M	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	M	H	M	H
CO4	H	M	H	M	H	H
CO5	H	H	H	M	M	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER – V - CORE – XI
UCCOK24 - INCOME TAX LAW AND PRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOK24	5				4	5	40	60	100
Course Objectives									
CO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
CO2	To compute the residential status of an assessee and the incidence of tax.								
CO3	To compute income under the head salaries.								
CO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
CO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit - I Introduction to Income Tax 1.1 Introduction to Income Tax – History 1.2 Objectives of Taxation 1.3 Features of Income Tax 1.4 Meaning of Income – Types – Important Definitions Under the Income Tax Act 1.5 Types of Assessee 1.6 Income exempted under Section 10.								15
II	Unit - II Residential Status 2.1 Residential Status 2.2 Residential Status of an Individual 2.3 Company – HUF 2.4 Basic Conditions – Additional Conditions 2.5 Incidence of Tax and Residential Status 2.6 Problems on Residential Status and Incidence of Tax.								15
III	Unit - III Income from Salary 3.1 Salary Income - Definition 3.2 Allowances –Taxability 3.3 Perquisites – Kinds of Perquisites 3.4 Types of Provident Fund - Gratuity – Pension – Commutation of Pension 3.5 Deduction of Salary - Profits in Lieu of Salary - 3.6 Computation of Salary Income.								15
IV	Unit - IV Income from House Property 4.1 Income from House Property –Basis of Charge 4.2 Annual Value – Gross Annual Value, Net Annual Value 4.3 Let-out vs Deemed to be let out 4.4 Self-Occupied Property 4.5 Deductions 4.6 Computation of Income from House Property.								15

V	Unit - V Profits and Gains from Business or Profession	15
	5.1 Income from Business or Profession	
	5.2 Allowable Expenses – Expenses Disallowed	
	5.3 General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D)	
	5.4 Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons	
	5.5 Special Provisions for Computing Incomes on Estimated Basis (Deemed Income)	
	5.6 Computation of Income from Business or Profession.	
TOTAL		75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. (K1, K2)	
CO2	Assess the residential status of an assessee & the incidence of tax. (K1, K2, K3, K4)	
CO3	Compute income of an individual under the head salaries. (K1,K2,K3,K4)	
CO4	Ability to compute income from house property. (K1,K2,K3,K4,K5)	
CO5	Evaluate income from a business carried on or from the practice of a Profession. (K1,K2,K3,K4,K5)	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	

2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	M	M	M	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	H
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER – V
UECOA24 - DISCIPLINE SPECIFIC ELECTIVE – 1: FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOA24	5				3	5	40	50	100
Course Objectives									
CO1	To introduce the concept of financial management.								
CO2	To learn the capital structure theories.								
CO3	To gain knowledge about techniques in capital budgeting								
CO4	To learn about dividend payment models.								
CO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit - I Introduction 1.1 Meaning and Objectives of Financial Management 1.2 Functions of Financial Management. Finance 1.3 Sources of Finance-Role of Financial Manager 1.4 Financial Goals- Profit maximization Vs. Wealth Maximization 1.5 Concept of Time Value Money –Risk and 1.6 Return – Components of Financial Management.								12
II	Unit - II Financial Decision 2.1 Capital Structure – Definition - Meaning 2.2 Theories- Factors determining Capital Structure – Various approaches of Capital structure 2.3 Cost of Capital – Meaning – Factors determining cost of capital 2.4 Methods - Cost of Equity Capital – Cost of Preference Capital 2.5 Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) 2.6 Leverage – Concept – Operating and Financial Leverage								12
III	Unit - III Investment Decision 3.1 Capital Budgeting - Meaning - Process 3.2 Cash Flow Estimation Capital Budgeting Appraisal Methods: 3.3 Traditional Methods - Payback Period 3.4 Accounting Rate of Return (ARR). 3.5 Discounted Cash-flow Methods: Net Present Value (NPV) 3.6 Internal Rate of Return – Profitability Index.								12

IV	Unit - IV Dividend Decision 4.1 Meaning – Dividend Policies 4.2 Factors Affecting Dividend Payment 4.3 Provisions on Dividend Payment in Company Law 4.4 Dividend Models 4.5 Walter’s Model - Gordon’s Model 4.6 M&M Model.	12
V	Unit - V Working Capital Decision 5.1 Working Capital - Meaning and Importance 5.2 Classification - Working Capital Cycle 5.3 Factors Influencing Working Capital 5.4 Determining Working Capital 5.5 Management of Current Assets: Inventories 5.6 Accounts Receivables and Cash.	12
TOTAL		60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management. (K1,K2)	
CO2	Apply the various capital structure theories. (K1,K2,K3)	
CO3	Apply capital budgeting techniques to evaluate investment proposals. (K1,K2,K3)	
CO4	Determine dividend pay-outs. (K2,K3,K4)	
CO5	Estimate the working capital of an organization. (K1,K2,K3,K4)	
Textbooks		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	

5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	M	H
CO2	H	H	H	M	M	M
CO3	H	H	H	M	M	H
CO4	H	H	H	H	M	M
CO5	H	H	H	H	M	H

Low - L, Medium - M, High - H
MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	M	H	H
CO2	M	H	H	M	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER - V
UECOB24 - DISCIPLINE SPECIFIC ELECTIVE – 1A: INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOB24	4				3	4	40	60	100
Course Objectives									
CO1	To get introduced to indirect taxes								
CO2	To have an overview of Indirect taxes								
CO3	To be familiar the CGST and IGST Act								
CO4	To learn procedures under GST								
CO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit - I Introduction to Indirect Tax 1.1 Concept and Features of Indirect Taxes 1.2 Difference between Direct and Indirect Taxes 1.3 Special Feature of Indirect Tax Levies – Contribution to Government Revenues 1.4 Role of Indirect Taxation – Merits and Demerits of Indirect Taxation 1.5 Reforms in Indirect Taxation 1.6 Introduction to Foreign Trade Policy (FTP) 2023								12
II	Unit II An Overview of Goods & Service Tax (GST) 2.1 Introduction of Goods and Service Tax in India 2.2 Kelkar Committee - Constitutional Amendment 2.3 Goods and Service Tax: Concepts, Meaning, Significance 2.4 Features and Benefits - Important GST Common Portals 2.5 Taxes and Duties not Subsumed in GST – Rates of GST in India 2.6 Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	Unit III CGST & IGST Act 2017 3.1 Supply – Meaning – Classification 3.2 Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit 3.3 Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill 3.4 Various Provisions Regarding E-way Bill in GST – IGST Act 3.5 Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply 3.6 Anti Profiteering Rules – Doctrine of Unjust Enrichment								12

IV	Unit IV Procedures under GST 4.1 Registration under GST Law, Tax Invoice Credit and Debit Notes 4.2 Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger 4.3 Different Assessment under GST, Interest Penalty under GST 4.4 Mechanism of Tax Deducted at Source (TDS) and 4.5 Tax Collected at Source (TCS) 4.6 Audit under GST	12
V	Unit V Customs Act 1962 5.1 Custom Duty: Concepts 5.2 Territorial Waters - High Seas 5.3 Levy of Customs Duty 5.4 Types of Custom Duties 5.5 Valuation 5.6 Baggage Rules & Exemptions	12
TOTAL		60
Course Outcomes		
CO1	Acquaintance with Indirect tax laws (K1, K2)	
CO2	Exposed to the overview of GST. (K1, K2, K3)	
CO3	Apply provisions of CGST and IGST (K3, K4)	
CO4	Summarise procedures of GST (K1, K2, K3, K4)	
CO5	Discuss aspects of Customs Duty in India (K1, K2, K3, K4, K5)	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	M	H
CO2	H	H	H	H	H	M
CO3	H	M	H	M	H	H
CO4	H	H	H	H	H	H
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H
MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	M
CO3	M	M	H	M	H	H
CO4	H	H	H	H	H	H
CO5	H	H	M	H	H	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER - V

UECOC24 - DISCIPLINE SPECIFIC ELECTIVE – 2: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOC24	4				3	4	40	60	100
Course Objectives									
CO1	To explore to the aspects relating of Human resource management								
CO2	To equip with the various processes of Recruitment and Selection								
CO3	To be acquainted with Training methods and the concept of Performance Appraisal								
CO4	To learn about Industrial Relations								
CO5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I Introduction to HRM 1.1 Definition of HRM, Objectives – Importance 1.2 Nature- Scope, Role and Qualities of a HR Manager 1.3 Human Resource Planning - Meaning, Definition, Importance 1.4 Factors Affecting HRP, Process Involved in Human Resource Planning. - Human Resource Information System (HRIS) 1.5 Job Analysis, Need for Job Analysis, Steps in Job Analysis 1.6 Job Description and Specification								12
II	Unit II RECRUITMENT AND SELECTION 2.1 Definition – Objectives 2.2 Factors affecting recruitment – internal and external source of recruitment 2.3 Selection Process 2.4 Curriculum Vitae –Test- types 2.5 Kinds of employment interview 2.6 Medical Screening – Appointment Order								12
III	Unit III TRAINING AND DEVELOPMENT 3.1 Induction – Training – Methods 3.2 Techniques – Identification of the training needs 3.3 Training and Development 3.4 Performance appraisal – Transfer 3.5 Promotion and termination of services 3.6 Career Development								12

IV	Unit IV INDUSTRIAL RELATIONS 4.1 Industrial Disputes and Settlements (Laws Excluded) 4.2 Settling Industrial Disputes in India 4.3 Arbitration – Adjudication 4.4 Settlement Labour Relation – Functions of Trade Unions 4.5 Forms of collective bargaining-Workers 4.6 participation in management – Types and effectiveness. .	12
V	Unit V EMPLOYEE WELFARE 5.1 Employee Welfare: Meaning, Objectives 5.2 Philosophy, Scope, Limitations 5.3 Types of Employee Welfare, Statutory and Non-Statutory 5.4 Welfare Measures, and Labour Welfare Theories 5.5 Social Security, Health, Retirement &Other Benefits 5.6 Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design. (K1,K2,K3)	
CO2	Formulate action plans for employee Recruitment and Selection. (K1, K2, K3)	
CO3	Choose appropriate methods of Training (K1, K2, K3)	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention. (K1, K2, K3, K4)	
CO5	Formulate strategies for employee welfare. (K1, K2, K3, K4)	
	Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
	Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES

COs Consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	H
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	H
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER – V
UECOD24-DISCIPLINE SPECIFIC ELECTIVE – 2A: OFFICE MANAGEMENT AND
SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOD24	4				3	4	40	60	100
Course Objectives									
CO1	To familiar with modern office management.								
CO2	To familiar with the work atmosphere								
CO3	To train the students in maintaining and running the office effectively.								
CO4	To understand and organize data records								
CO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Unit I Modern Office and Its Function 1.1 Introduction — Meaning of Office—Office Work—Office Activities 1.2 The Purpose of an Office— Office Functions 1.3 Importance of Office—The Changing Officee 1.4 The Paperless Office — Office Management 1.5 Elements— Functions — Office Manager 1.6 Success Rules for Office Managers—The Ten Commandments.								12
II	Unit II Office Space and Environment Management 2.1 Introduction— Principles — Location of Office — Office Building 2.2 Office Layout —Preparing the Layout — Re-layout — Open and Private Offices 2.3 New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System 2.4 Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture 2.5 Freedom from Noise and Dust — Safety from Physical Hazard 2.6 Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	Unit III Office Systems and Procedures 3.1 The Systems Concept —Definitions—Systems Analysis 3.2 Flow of Work—Analysis of Flow of Work 3.3 Role of Office Manager in Systems and Procedures 3.4 Systems Illustrated - Office Machines and Equipments. 3.5 Office forms 3.6 Design, Management and Control								12

IV	Unit IV Records Management 4.1 Records — Importance of Records — Records Management 4.2 Filing —Essentials and Characteristics of a Good Filing System 4.3 Classification and Arrangement of Files — Filing Equipment — Methods of Filing 4.4 Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing Systemm 4.5 The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme 4.6 Modern Tendencies in Records Making	12
V	Unit V Secretarial Practice 5.1 Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary 5.2 Qualifications for Appointment as Personal Secretary 5.3 Modern Technology and Office Communication 5.4 Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting 5.5 Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. 5.6 Maintenance of Appointment Diary	12
TOTAL		60
Course Outcomes		
CO1	Familiarised with modern office management (K1, K2)	
CO2	Adapt with the modern work atmosphere (K1, K2, K3)	
CO3	Trained in maintaining the office independently and effectively (K1, K2, K3)	
CO4	Ability to organize data records in office (K1, K2, K3, K4)	
CO5	Motivated to act as a company secretary (K1, K2, K3, K4, K5)	
Textbooks		
1	R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://accountlearning.com/basic-functions-modern-office/	
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions	
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929	

MAPPING WITH PROGRAMME OUTCOMES
COs Consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	M	H	H	H
CO3	H	H	H	H	H	H
CO4	H	M	H	H	H	M
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs Consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	H
CO5	H	H	H	H	H	H

Low - L, Medium - M, High - H

THIRD YEAR – SEMESTER – VI - CORE –XIII

UCCOM24 - COST ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOM24	6				4	6	40	60	100
Course Objectives									
CO1	To understand the standards in Cost Accounting								
CO2	To know the concepts of contract costing.								
CO3	To be familiar with the concept of process costing.								
CO4	To learn about operation costing.								
CO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards 1.1 An Introduction to CAS – Purpose of CAS 1.2 Advantages of CAS 1.3 Difference between CAS and FAR Regulations 1.4 Different Degrees of CAS Coverage 1.5 Cost Accounting Standards 1.6 Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing 2.1 Definitions - Features 2.2 A Comparison 2.3 Calculation of Profit on Contracts 2.4 Cost Plus Contract 2.5 Preparation of Contract A/c 2.6 Preparation of Contract A/c including Work Certified								18
III	Process Costing 3.1 Process Costing – Meaning 3.2 Features of Process Costing – Application of Process Costing 3.3 Fundamental Principles of Process Costing 3.4 Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain 3.5 Concept of Equivalent Production 3.6 Joint Products and By Products								18
IV	Operation Costing 4.1 Operation Costing – Meaning 4.2 Preparation of Operating Cost Sheet 4.3 Transport Costing 4.4 Power Supply Costing 4.5 Hospital Costing - Meaning 4.6 Hospital Costing - Simple Problems								18

V	Standard Costing and Variance Analysis 5.1 Definition – Objectives – Advantages 5.2 Standard Cost and Estimated Cost 5.3 Installation of Standard Costing System 5.4 Variance Analysis 5.5 Material, Labour, Overhead, and Sales Variances 5.6 Calculation of Variances	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall standards in cost accounting (K1, K2)	
CO2	Apply the knowledge in contract costing (K1, K2, K3)	
CO3	Analyze and assimilate concepts in process costing (K1, K2, K3, K4)	
CO4	Understand various bases of classification cost and prepare operating cost statement. (K1, K2, K3, K4, K5)	
CO5	Set up standards and analyse variances. (K1, K2, K3, K4, K5)	
Textbooks		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.	
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597	
2	https://www.wallstreetmojo.com/process-costing/	
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755	

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER – VI - CORE – XIV
UCCON24 - MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCON24	6				4	6	40	60	100
Course Objectives									
CO1	To understand basics management accounting								
CO2	To know the aspects of Financial Statement Analysis								
CO3	To familiarize with fund flow and cash flow analysis								
CO4	To learn about budgetary control								
CO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting 1.1 Management Accounting – Meaning – Scope 1.2 Importance- Limitations 1.3 Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. 1.4 Analysis and Interpretation of Financial Statements 1.5 Nature and Significance – Types of Financial Analysis – Tools of Analysis 1.6 Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis 2.1 Ratio Analysis: Meaning – Advantages – Limitations 2.2 Types of Ratios – Liquidity Ratios 2.3 Profitability Ratios -Turnover Ratios 2.4 Solvency Ratios 2.5 Leverage Ratios 2.6 Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis 3.1 Introduction, Meaning of Funds Flow Statement 3.2 Ascertainment of Flow of Funds - Schedule of Changes in Working Capital 3.3 Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. 3.4 Cash Flow Statement: Meaning – Advantages – Limitations – 3.5 Preparation of Cash Flow Statement as per AS 3 3.6 Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control 4.1 Meaning – Preparation of Various Budgets 4.2 Cash Budget 4.3 Flexible Budget 4.4 Production Budget – Sales Budget 4.5 Master Budget 4.6 Budgetary Control – Benefits								18

V	Marginal Costing: 5.1 Meaning - Features – Marginal Costing vs Absorption Costing 5.2 Fixed Cost, Variable Cost and Semi Variable Cost 5.3 Contribution- Marginal Cost Equation- P/V Ratio 5.4 Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. 5.5 Decision Making: Selection of a Product Mix – Make or Buy Decision 5.6 Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting (K1, K2, K3)	
CO2	Apply the knowledge of preparation of Financial Statements (K1, K2, K3, K4, K5)	
CO3	Analyse the concepts relating to fund flow and cash flow (K1, K2, K3, K4)	
CO4	Evaluate techniques of budgetary control (K1, K2, K3, K4, K5)	
CO5	Formulate criteria for decision making using principles of marginal costing. (K1, K2, K3, K4, K5)	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300	
2	https://accountingshare.com/budgetary-control/	
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp	

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

THIRD YEAR – SEMESTER – VI - CORE – XV

UCCOO24 - INCOME TAX LAW AND PRACTICE – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCCOO24	6				4	6	40	60	100
Course Objectives									
CO1	To understand provisions relating to capital gains								
CO2	To know the provisions for computation of income from other sources.								
CO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
CO4	To learn about assessment of individuals								
CO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I Sem									
Unit	Contents								No. of Hours
I	Capital Gains 1.1 Capital Assets – Transfer 1.2 Short term vs long term capital assets 1.3 Computation of Capital Gains 1.4 Exemption under Section 54, 54B 1.5 Exemption under Section 54D, 54EC 1.6 Exemption under Section 54F, 54GA								18
II	Income From Other Sources & Clubbing of Income 2.1 Chargeability - Computation of Income from Other Sources – 2.2 taxation of dividend and Interest on securities 2.3 Deductions allowable from Income from Other Sources 2.4 Computation of Income from other sources 2.5 Clubbing of Income – Concept 2.6 Deemed incomes								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income 3.1 Gross Total Income vs Total Income 3.2 Provisions for Set-off and Carry Forward of Losses (Simple Problems) 3.3 Deductions U/S 80C, 80CC, 80CCB, 80CCC 3.4 Deductions U/S 80CCD, 80 CCE, 80D, 80DD, 80DDB 3.5 Deductions U/S 80E, 80EE, 80EEA, 80EEB 3.6 Deductions U/S 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual 4.1 Provisions regarding the Total Income 4.2 Computation of Total Income 4.3 Tax Liability of an Individuals (Old regime vs new regime) 4.4 Rates of Income Tax in case of individuals 4.5 Computation of Tax Liability of Individuals (Gross) 4.6 Computation of Tax Liability of Individuals (Net)								18

V	Income Tax Authorities 5.1 Administration of Income Tax Act – Income Tax Authorities 5.2 Powers of CBDT – Powers of Income Tax Officer – 5.3 Procedure for Assessment – Filing of Return – Due Dates of Filing 5.4 Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – 5.5 Permanent Account Number (PAN), e-PAN 5.6 Tax credit statement (26 AS) and Annual Information Statement (AIS).	18		
	TOTAL			
	90			
	THEORY 20% & PROBLEMS 80%			
	Course Outcomes			
	CO1		Remember and recall provisions on capital gains (K ₁ , K ₂ , K ₃ , K ₄)	
CO2	Apply the knowledge about income from other sources (K ₁ , K ₂ , K ₃ , K ₄)			
CO3	Analyse the set off and carry forward of losses provisions (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)			
CO4	Learn about assessment of individuals (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)			
CO5	Apply procedures learnt about assessment procedures. (K ₁ , K ₂ , K ₃ , K ₄)			
Textbooks				
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.			
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.			
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.			
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.			
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.			
Reference Books				
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.			
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.			
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.			
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.			
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.			
NOTE: Latest Edition of Textbooks May be Used				
Web Resources				
1	https://www.investopedia.com/terms/c/capitalgain.asp			

2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER – VI
UECOE24 - DISCIPLINE SPECIFIC ELECTIVE 3: ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOE24	4				3	5	40	60	100
Course Objectives									
CO1	To know the meaning and characteristics of entrepreneurship								
CO2	To identify the various business opportunities								
CO3	To understand the Process of setting up an enterprise								
CO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
CO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur 1.1 Meaning of Entrepreneurship – Characteristics of Entrepreneurship 1.2 Types of Entrepreneurship – Self Employment 1.3 Difference between Entrepreneurship and Employment 1.4 Meaning of Entrepreneur – Traits 1.5 Classification – Functions 1.6 Entrepreneurial Scenario in India.								15
II	Design Thinking 2.1 Idea Generation – Identification of Business Opportunities 2.2 Design Thinking Process – Creativity 2.3 Invention – Innovation – Differences 2.4 Value Addition – Concept and Types 2.5 Tools and Techniques of Generating an Idea 2.6 Turning Idea into Business Opportunity.								15
III	Setting up of an Enterprise 3.1 Process of Setting Up an Enterprise – Forms of an Enterprise 3.2 Sole Proprietorship – Partnership – Limited Liability 3.3 Partnership Firm – Joint Stock Company 3.4 One Man partnership – Choice of Form of an Enterprise 3.5 Feasibility Study 3.6 Marketing, Technical, Financial, Commercial and Economical.								15

IV	Business Model Canvas and Formulation of Project Report 4.1 Introduction – Contents of Project Report 4.2 Project Description – Market Survey 4.3 Fund Requirement 4.4 Legal Compliance of setting Up of an Enterprise 4.5 Registration – Source of Funds 4.6 Modern Sources of Funds	15
V	MSME's and Support Institutions 5.1 Government Schemes and Women Entrepreneurship 5.2 Importance of MSME for Economic Growth – 5.3 MSME – Definition – Role of Government Organizations in Entrepreneurship Development – 5.4 MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. 5.5 Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme 5.6 Women Entrepreneurship in India.	15
TOTAL		75
Course Outcomes		
CO1	Identify the various traits of an entrepreneur (K ₁ , K ₂)	
CO2	Turn ideas into business opportunities (K ₁ , K ₂ , K ₃)	
CO3	Do feasibility study before starting a project (K ₁ , K ₂ , K ₃ , K ₄)	
CO4	Identify the sources of funds for funding a project (K ₁ , K ₂ , K ₃ , K ₄)	
CO5	Develop an understanding about the Government schemes available for women entrepreneurs (K ₁ , K ₂ , K ₃ , K ₄)	
Textbooks		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
Reference Books		
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.	
2	Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.	

3	Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER – VI

UECOF24 - DISCIPLINE SPECIFIC ELECTIVE – 3A: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOF24	1	2	2		3	5	40	60	100
Course Objectives									
CO1	To apply various terminologies used in the operation of computer systems in a business environment.								
CO2	To Understand the basic concepts of a word processing package								
CO3	To apply the basic concepts of electronic spread sheet software in business.								
CO4	To Understand and apply the basic concepts of PowerPoint presentation.								
CO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing 1.1 Introduction to Word-Processing, Word-Processing Concepts 1.2 Use of Templates, and Working with Word Document: 1.3 Editing Text, Find and Replace Text, Formatting 1.4 Spell Check, Autocorrect, Auto Text 1.5 Bullets and Numbering, Tabs, Paragraph 1.6 Formatting, Indent, and Page Formatting, Header and Footer								15
II	Mail Merge 2.1 Tables - Inserting, 2.2 Filling and Formatting a Table 2.3 Inserting Pictures and Video 2.4 Mail Merge Including Linking with Database 2.5 Printing Documents 2.6 Creating Business Documents								15
III	Preparing Presentations 3.1 Basics of Presentations 3.2 Slides, Fonts, Drawing, Editing 3.3 Inserting, Tables, Images, texts, Symbols 3.4 Media – Design – Transition 3.5 Animation – Slideshow - Creating 3.6 Business Presentations								15
IV	Spreadsheet and its Business Applications 4.1 Spreadsheet: Concepts, Managing Worksheets 4.2 Formatting, Entering Data, Editing, and Printing a Worksheet 4.3 Handling Operators in Formula, 4.4 Project Involving Multiple Spreadsheets, 4.5 Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time 4.6 Lookup and Reference, Database, and Text Functions.								15

V	Creating Business Spreadsheet 5.1 Creating Spreadsheet in the Area of: Loan and Lease Statement, 5.2 Ratio Analysis, Payroll Statements, 5.3 Capital Budgeting, Depreciation Accounting 5.4 Graphical Representation of Data 5.5 Frequency Distribution and its Statistical Parameters 5.6 Correlation and Regression	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD. (K ₁ , K ₂ , K ₃)
CO2	Prepare appropriate business document. (K ₁ , K ₂ , K ₃ , K ₄)
CO3	Create - Presentation for Seminars and Lecture. (K ₁ , K ₂ , K ₃ , K ₄)
CO4	Understanding various tools used in MS-EXCEL. (K ₁ , K ₂ , K ₃ , K ₄)
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics. (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER - VI
UECOG24 - DISCIPLINE SPECIFIC ELECTIVE –4: LOGISTICS AND SUPPLY CHAIN
MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOG24	4				3	4	40	60	100
Course Objectives									
CO1	To understand the origin and principles of logistics management								
CO2	To know the types of inventory control								
CO3	To gain insight on the importance of supply chain management								
CO4	To identify the Key Enablers in Supply Chain Improvement								
CO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Logistics Management 1.1 Origin – Meaning –Importance - Types of Logistics 1.2 Principles of Logistics Management 1.3 Warehouse Management – Meaning – Definition – Importance 1.4 Types of WM - Automation and Outsourcing 1.5 Customer Service and Logistics Management– Perspective 1.6 Concepts in Logistics and Physical Distribution– Distribution and Inventory.								15
II	Transportation and Distribution 2.1 Types of Inventory Control– Demand Forecasting– Routing 2.2 Transportation Management 2.3 Some Commercial Aspects in Distribution Management 2.4 Codification– Distribution Channel Management 2.5 Distribution Resource Planning (DRP) 2.6 Logistics in 21 st Century								15
III	Supply Chain Management 3.1 Introduction and Development – Nature and Concept 3.2 Importance of Supply Chain – Value Chain 3.3 Components of Supply Chain 3.4 The Need for Supply Chain 3.5 Understanding the Supply Chain – Management 3.6 Participants in Supply Chain – Global Applications.								15
IV	Supply Chain Drivers 4.1 Role of a Manager in Supply Chain 4.2 Supply Chain Performance Drivers 4.3 Key Enablers in Supply Chain Improvement 4.4 Inter Relation between Enablers and Levels of Supply Chain Improvement 4.5 Systems and Values of Supply Chain 4.6								15

V	Aligning the Supply Chain with Business Strategy 5.1 SCOR Model – Outsourcing 3 PLs 5.2 Fourth Party Logistics 5.3 Bull Whip Effect and Supply Chain 5.4 Supply Chain Relationships 5.5 Conflict Resolution Strategies 5.6 Certifications	15
TOTAL		75
Course Outcomes		
CO1	Examine the importance of Customer Service in Logistics Management (K ₁ , K ₂ , K ₃)	
CO2	Develop an understanding on the Distribution Channel Management (K ₁ , K ₂ , K ₃ , K ₄)	
CO3	Interpret the Global applications of supply chain management (K ₁ , K ₂ , K ₃ , K ₄)	
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)	
CO5	Identify the conflict resolution strategies (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)	
Textbooks		
1	G. Raghuram & N. Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.	
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
Reference Books		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.	
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.	
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.	
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://lapaas.com/logistics-management-overview-types-and-process/	
2	https://www.investopedia.com/terms/s/scm.asp	
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions	

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER - VI

UECOH24 - DISCIPLINE SPECIFIC ELECTIVE – 4A: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UECOH24	1	2	2		3	4	40	60	100
Course Objectives									
CO1	To introduce students to Excel as an important tool in business applications								
CO2	To familiarize them with the features and functions of a spread sheet.								
CO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
CO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
CO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction 1.1 Spreadsheets - Workbook - Cell Referencing, Cell Addressing 1.2 File Menu; Home Menu, Conditional Formatting 1.3 Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu 1.4 Inserting Tables and Pivot Tables, Smart Arts, Charts 1.5 Page Layout, Review and View Menus; Converting Text to Columns 1.6 Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions 2.1 Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, 2.2 Net Present Value, Future Value (PV, NPV, FV) 2.3 Internal Rate of Return (IRR, MIRR) 2.4 Logical Functions: AND, OR, NOT, IF, TRUE 2.5 Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT 2.6 Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis 3.1 Functions Statistical Functions 3.2 Mean, Median, Mode, 3.3 Standard Deviation, Correlation, 3.4 Skewness, F Test 3.5 Z Test 3.6 Chi-Square Analysis								15
IV	Reference 4.1 Date & Time Functions: Date, Date Value, Day, Days 360 4.2 Now, Time, Time Value, Workday, Weekday, Year. 4.3 Lookup and Reference Functions: Hlookup, Vlookup, Transpose 4.4 Getpivot Data, Hyperlink 4.5 Practical Exercises Based on Statistical, Date & Time 4.6 Lookup and Reference Functions								15

V	Projects and Applications 5.1 Ratio Analysis, Cash Flow Statement 5.2 Payroll Processing, Marketing 5.3 Sales and Advertising Data Analytics 5.4 Social Media Marketing Analysis 5.5 Basic Applications with Macros and VBAs 5.6 Trending Business Applications Using MS Excel	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills. (K ₁ , K ₂ , K ₃)	
CO2	Understanding Various Tools Used In Ms-Excel. (K ₁ , K ₂ , K ₃ , K ₄)	
CO3	Knowledge On Various Statistical Tests in Ms-Excel. (K ₁ , K ₂ , K ₃ , K ₄)	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)	
CO5	Develop Trending Application Using MS-Excel (K ₁ , K ₂ , K ₃ , K ₄ , K ₅)	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER - VI
PROFESSIONAL COMPETENCY SKILL
UPCO24 - GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UPCO24	2				2	2	30	60	90
Course Objectives									
CO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
CO2	To build experiences for students as they grow into lifelong learners.								
CO3	To know the basic concepts of various disciplines								
CO4	To create the opportunity among the learners through the historical background								
CO5	To enhance the learners to aware about the environmental needs.								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity 1.1 Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary) 1.2 Introduction to Indian Constitution – Salient features of constitution 1.3 Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority 1.4 Amendments to the Constitution, Basic structure Doctrine 1.5 Division of subjects between the union and the states local Governance 1.6 Elections in India and Election Commission, CAG								6
II	Geography 2.1 Major oceans of the world –Important Canals – Gulfs – Straits and passes 2.2 Indian Rivers and its Tributaries – Climatology – Atmosphere 2.3 Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon 2.4 Indian’s physical features, Indian Soil types and Distribution – 2.5 Importance Trade routes and projects, Indian naturals vegetation 2.6 Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution								6
III	Economy 3.1 National Income – Inflation – Money and Banking 3.2 Agriculture in India – Union Budget 3.3 Planning in India 3.4 Poverty - Unemployment 3.5 Inclusive Development and Development issues 3.6 Industrial polices – Financial Markets								6

IV	History 4.1 Modern India – formation of Indian National Congress 4.2 Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league 4.3 Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement 4.4 Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences 4.5 Quit India Movement and Demand for Pakistan – Cabinet Mission 4.6 Formation of Constituents Assembly and partition of India.	6
V	Environment and Ecology 5.1 Basic concepts – Ecology, Biodiversity 5.2 Food chain and food web 5.3 Bio Geo Chemical Cycles 5.4 International Bio Diversity organisations 5.5 International Conventions – Conferences and Protocol 5.6 Indian Environmental laws and Environment Related organisation	6
	TOTAL	30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity (K ₁ , K ₂)	
CO2	Understand the Geographical features across countries and in India (K ₁ , K ₂ , K ₃)	
CO3	Acquire knowledge on the aspects of Indian Economy (K ₁ , K ₂ , K ₃)	
CO4	Understand the significance of India’s Freedom Struggle (K ₁ , K ₂ , K ₃ , K ₄)	
CO5	Gain knowledge on Ecology and Environment (K ₁ , K ₂ , K ₃ , K ₄)	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

MAPPING WITH PROGRAMME OUTCOMES

Cos consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	M	H
CO3	H	H	H	M	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

L- Low, M- Medium, H – High

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

B.C.A. GENERIC ELECTIVE

SEMESTER – I

UGECO24 -GENERIC ELECTIVE I: FINANCIAL ACCOUNTING

Year: I Sem: I	Course Code UGECO24	Title of the Course Financial Accounting	Course type Theory	Course Category Generic Elective	No. of Hours 6	Credits 5	Marks 40+60
---------------------------------	--------------------------------------	---	-------------------------------------	---	---------------------------------	----------------------------	------------------------------

Course Objectives:

1. To introduce the basic concepts and conventions of accounting.
2. To reach them accounting techniques used in a business.
3. Teach them practically to prepare accounting reports.
4. Develop the skills needed to analyze the financial statement effectively.
5. To teach the learners to sort the financial records of various companies and reveal their financial positions to interested parties of business.

Course Outcomes:

Upon the successful completion of this course the students will have the ability to

1. Adopt the rules of Double entry system in sorting and preparing Accounts.
2. Understand the Accounting Cycle and prepare various accounts and to check accounting errors.
3. Calculate and explain financial Accounts to reveal the profits/losses of an organization and also evaluate the values of Assets and Liabilities.
4. Charge Depreciation on assets under straight line and written down value methods.
5. Differentiate Single entry & Double entry and ascertain the net worth of a business.

COs consistency with Pos

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	M
CO2	H	H	M	H	H	H
CO3	H	M	H	M	H	M
CO4	H	M	H	H	M	H
CO5	M	H	M	H	H	M

Low - L, Medium - M, High - H

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	M	M	M	M
CO2	H	H	M	H	H	M
CO3	H	M	M	M	H	M
CO4	H	M	M	M	M	H
CO5	M	H	M	H	H	M

Low - L, Medium - M, High - H

COURSE SYLLABUS

Unit 1: Introduction to Accounting, Concepts & Conventions & Accounting Cycle (15 Hours)

- 1.1. Meaning of Accounting, Definition of Accounting, Need and Steps in Accounting. (K1, K2)
- 1.2. Advantage and limitations of Accounting, Groups interested in Accounting and Branches of Accounting (K1, K2, K3)
- 1.3. Concepts and Conventions of Accounting, Classification of Various concepts and Conventions. (K1, K2, K3)
- 1.4. Double Entry Accounting Equations, Rules pertaining to Accounting equations) and Accounting Cycle. (K1, K2, K3, K4)
- 1.5. Journal: Recording of transactions. (K1, K2, K3, K4)
- 1.6. Ledger-Classification of transactions. (K1, K2, K3, K4)

Unit II: Trial Balance, Subsidiary Books & Bank Reconciliation Statements (15 Hours)

- 2.1. Meaning of Trial balance, Definition, Objectives, Methods of Trial balance, Schedule of Debtors and Creditors and Errors not disclosed in Trial Balance (K1, K2)
- 2.2. Problems (Trial Balance). (K3, K4)
- 2.3. Meaning of Subsidiary books, Types of Subsidiary books. Benefits. Methods of Recording and Posting (K1, K2, K3)
- 2.4. Accounting treatment of Subsidiary books (K3, K4)
- 2.5 Meaning of Reconciliation, Need. Causes for difference and Methods of preparing Bank Reconciliation Statements. (K1, K2)
- 2.6 Preparation of Bank Reconciliation Statement. (K3, K4)

Unit III: Final Accounts with Simple adjustments (15 Hours)

- 3.1. Introduction to Final Accounts, Meaning of Manufacturing Account and features of Manufacturing Accounts. (K1, K2)
- 3.2. Trading Account Meaning and its Accounting treatment. (K1, K2, K3)
- 3.3. Profit Loss Account Meaning and its accounting treatment. (K1, K2, K3)
- 3.4. Balance sheet meaning, Classification of Assets and Liabilities and Adjustments. (K1, K2, K3)
- 3.5. Problems (Final Accounts without Adjustments). (K3, K4)
- 3.6. Problems (Final Accounts with Simple Adjustments (K3, K4)

Unit IV: Depreciation Accounting (15 Hours)

- 4.1. Meaning and Definition of Depreciation, Characteristic features of Depreciation. (K1, K2)
- 4.2. Objectives of Depreciation, Factors affecting the amount of Depreciation (K1, K2)
- 4.3. Methods of providing depreciation-Introduction. (K1, K2)
- 4.4. Straight Line method Meaning, Merits and Demerits, Calculations for finding the Rate of Depreciation (More than one Asset). (K1, K2, K3)
- 4.5. Diminishing Balance method Meaning, Merits and Demerits, Simple problems. (K3, K4)
- 4.6. Problems related to Depreciation (K3, K4)

Unit V: Single Entry System (15 Hours)

- 5.1.1. Meaning, Definition, Characteristic Features and Limitations of Single Entry System (K1, k2, k3)

- 5.2. Difference Double Entry System and Single Entry System. (K3, K4)
- 5.3. Ascertainment of Profit: Net worth method, Steps in calculating Profit or Loss (K1, K2, K3)
- 5.4. Conversion Method: Meaning, Need, Steps for conversion of incomplete records (K1, K2, K3)
- 5.5. Net worth Method: Preparation of Statement of Affairs and Statement of Profit. (K1, K2, K3, K4)
- 5.6. Conversion Method: Debtors Account, Creditors Account, Bills Payable Account, Bills receivable Account and preparation of Final Account(K)1, K2, K3, K4)

Text Books:

Reddy T.S and Murthy - Advanced Accountancy – Margham Publications, Chennai, Reprint2018

Reference Books

1. Shukla M.C., Gupta M.P. Agarwal B.M. and Grewal T.S. Advanced Accounts (Volumel)- S.Chand&Company Limited,New Delhi, Reprint 2019
2. Nagarajan KL, Vinayagam N. And Mani P.L-Principles of Accountancy - EurasiaPublishing House, New Delhi, Revised Edition 2017.
3. Jain S.P, Narang K.L, Mukesh Kumar Sharma, Romila Jain and SatishKhasa- Financial Accounting-Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. Financial Accounting-Pearson Education New Delhi, Edition Reprint- 2017.
5. Raman BS-Financial Accounting (Vol-1)-United Publishers and Distributors- Guwahati Edition 2018

Web Resources:

1. MIT Open Course Ware(<http://ocw.mit.edu/courses/sloan>)
- 2 www.accountingschoolguide.com
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net

SEMESTER – II
UGECOB24 – GENERIC ELECTIVE II: COST ACCOUNTING

Year: I Sem: II	Course Code UGECOB 24	Title of the Course Cost Accounting	Course type Theory	Course Category Generic Elective	No. of Hours 5	Credits 4	Marks 40+60
--------------------------------	--	--	-----------------------------------	---	-------------------------------	----------------------	------------------------

COURSE OBJECTIVES:

1. To introduce to the students the cost accounting system its applications in business.
2. Ascertainment of cost and selling price, cost & cost control.
3. To assist management in decision making.
4. Develop the skills needed to analyze the Cost statements effectively.
5. To apply effectively various indirect expenses for effective cost control.

COURSE LEARNING OUTCOMES:

1. Understand the ideas of costing, retrieving the concept to prepare tenders & Quotations.
2. Executing the essence of material control, maintaining stock ledgers and various pricing methods.
3. Exemplifying the concept of calculating labour cost, wages and incentives.
4. Understand the concept of indirect expenses (Over heads) and its impact in production.
5. Applying the procedure to allocate and apportion various Overheads

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	M	M	M
2	H	H	M	H	H	M
3	H	M	M	M	H	M
4	H	M	M	M	M	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	M	M	M	M
2	H	H	M	H	H	M
3	H	M	M	M	H	M
4	H	M	M	M	M	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I Introduction (15 HOURS)

1.1 : Definition of Cost, Costing, Cost Accountancy and Cost Accounting, Need, Scope and

Objectives of Cost Accounting. (K1, K2)

1.2 : Difference between Cost and Financial Accounting, Advantages and Limitations of Cost Accounting. (K1, K2)

1.3 : Classification of cost, Cost centre, Cost units, Methods and Types of costing. (K1, K2)

1.4 : Elements of Cost, Preparation of simple cost sheet without inventories. (K1, K2, K3)

1.5 : Cost sheet with inventories (K1, K2, K3)

1.6 Closing stock valuation. (K1, K2, K3)

Unit II Material Control (15 HOURS)

2.1 : Meaning, Need, Essentials, Advantages and Organization of Material control. (K1, K2)

2.2 : Classification, codification of materials, inventory control and its techniques. (K1, K2)

2.3 : Economic Ordering Quantity - Problems (K1, K2, K3)

2.4 : Computation of Stock Levels. (K1, K2, K3)

2.5 : Pricing of Materials (FIFO, LIFO) (K1, K2, K3)

2.6 : Pricing of Materials (HIFO, Simple Average Method) (K1, K2, K3)

Unit III Labour (15 HOURS)

3.1 : Introduction, Types of labours, objectives and techniques. (K1, K2)

3.2 : Labour turnover methods, Causes, Measurements, Calculation of labour Turnover. (K1, K2, K3)

3.3 : Time Keeping, Objectives, Essentials, Methods of time keeping (K1, K2, K3)

3.4 : Calculation of wages (Normal & Overtime). (K1, K2, K3)

3.5 : Calculation of remuneration and incentives based on time (Time rate system) (K1, K2, K3)

3.6 Calculation of Wages, Remuneration and Incentives based on Outputs. (Piece Rate system). (K1, K2, K3)

Unit IV Overheads I (15 HOURS)

4.1 : Meaning and Definition and importance of overheads(K1, K2)

4.2 : Classification of overheads based on Function. (K1, K2)

4.3 : Classification based on Behaviour- Classification based on Elements. (K1, K2)

4.4 : - Codification of Overheads- Departmentalization of overheads (K1, K2, K3)

4.5 :. Allocation of Overheads, Apportionment of Overheads, difference between Allocation and apportionment. (K1, K2)

4.6 : Primary distribution of overheads, Principles of apportionment, bases of apportionment. (K1, K2, K3)

Unit V Overheads II (15 HOURS)

5.1 : Secondary distribution - Problems (K1, K2, K3)

5.2 : Direct reapportionment method (K1, K2, K3)

5.3 : Step ladder method (K1, K2, K3)

5.4 : Repeated distribution method (K1, K2, K3)

5.5 : Simultaneous equation method (K1, K2, K3)

5.6 : Trial and Error method (K1, K2, K3)

TEXT BOOKS:

Reddy T.S and Hari Prasad Reddy Y. – Cost Accounting – Margham Publications, Chennai, Reprint 2018.

REFERENCE BOOKS:

1. Jain S. P & Narang K.L. _ Cost Accounting – Kalyani Publishers, New Delhi, Reprint 2017
2. Khanna, Ahuja and Pandey – Cost Accounting – S. Chand & Co., New Delhi, Reprint 2016
3. Lall Nigam B.M. and Bagavathi V. – Cost Accounting: An Introduction – Prentice Hall of India, New Delhi, Reprint 2018.
4. Pillai R.S.N. and Bagavathi V. – Cost Accounting – S. Chand & Co., Ltd., New Delhi, 2014
5. Arora M. N. – A Textbook of Cost and Management Accounting – Vikas Publishing House, Chennai, 10th Edition, 2012

WEB RESOURCES:

- 1). MIT Open CourseWare
(<http://ocw.mit.edu/courses/sloan>)
2. Costmgmt.org
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net
8. open.umn.edu
9. libguides.uwf.edu
10. books.google.co.in

ASSESSMENT TOOLS:

- 1). Assignments
- 2). Class Test
- 3). Quiz
- 4). Group Discussion
- 5). Project