

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(AUTONOMOUS) Pollachi – 642 001

Re-Accredited by NAAC & ISO 9001: 2015 Certified Institution



DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

SYLLABUS

2022-2025 BATCH

NGM COLLEGE

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

Vision

To enable the students recognize the path to success by adapting to the changes in Professional Environment, knowledge management , Information Technology and acquiring skills to match with global standards, to attain holistic development and to emerge as a proud citizen of the country.

Mission

Training the students to become proactive, innovative global professionals, develop professional skills with competencies, and inculcate highest ethical standards through human excellence programmes

Program Educational Course Objectives:

PEO1	Graduates of the programme will focus on completing the professional courses like ACA, ACMA and ACS and also undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.
PEO2	Graduates of the programme will apply their domain knowledge and choose their career as an Auditors, Accountants, Financial Analysts, Cost and Management Accountants, and company secretaries.
PEO3	Graduates of the programme will apply their critical thinking and can become a competent entrepreneur in the field of commerce.
PEO4	Graduates of the programme will discharge their duties as accounting and auditing professionals with code of conduct and ethics
PEO5	Graduates of the programme will be involved in lifelong learning to be future ready professionals.

Program Outcomes:

PO1	Disciplinary Knowledge: Demonstrate knowledge in the field of Accounting and Auditing and its application in the business world.
PO2	Communication Skills: Acquire soft skills (Analytical, Communication) to compete in the competitive Professional and business environment.
PO3	Critical Thinking: Apply the knowledge and skills to solve the problems prevailing in the profession and business.
PO4	Problem Solving: Evaluate the problems in the areas of the business such as Finance, Marketing, Taxation and other branches and offering well-defined solutions.
PO5	Research Related Skill: Creating an opportunity to provide an insight of research in commerce and interdisciplinary areas.
PO6	ICT Digital Literacy: Exposing to various ICT tools for professional, business and personal growth.
PO7	Self-Directed Learning: Applying the knowledge and skills in the changing professional environment and to become a self-directed learner with a socially committed and ethically strong citizen.
PO8	Life-Long Learning: Acquiring learning experiences to the holistic development of the self and society.

Program Specific Outcomes:

PSO - 01	Professional Knowledge: Apply the fundamentals of Accounting, Taxation and Auditing knowledge in their profession and employment.
PSO - 02	Analytical Thinking: Analyse and interpret the financial statements of the organisations and also able to give appropriate solutions.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	M	H	H
PO2	L	H	H	M	H
PO3	H	M	L	M	H
PO4	M	H	H	L	H
PO5	H	H	M	H	L
PO6	L	M	H	H	M
PO7	L	H	H	M	H
PO8	H	H	M	M	H
PSO1	M	H	H	M	L
PSO2	H	M	H	L	H

N.G.M College (Autonomous), Pollachi
Department of Commerce – Professional Accounting
Scheme of Examination for 2022 – 2025 Batch
Choice Based Credit System & OBES

For Part I and Part II in First & Second Semesters Only

SEMESTER – I

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Max. Marks		Total Marks	Credits
			L	P	T		Int.	Ext.		
I	22UTL101 / 22UHN101 / 22UFR101	Tamil Paper - I /	6	-	4	3	50	50	100	3
		Hindi Paper - I /								
		French Paper – I								
II	22UEN101	Communication Skills - I (Level I)	5	-	4	3	50	50	100	3
	22UEN102	Communication Skills - I (Level II)								
III	22UPA101	Core - I : Financial Accounting - I	6	-	4	3	50	50	100	4
	22UPA102	Core - II : General Economics	5	-	4	3	50	50	100	3
	22UPA1A1	Allied - I : Quantitative Aptitude – I	6	-	4	3	50	50	100	4
IV	22UHR101	Human Rights	1	-	-	2	-	50	50	2
	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
EC	22CFE101	Fluency in English - I	-	-	-	-	-	-	-	-
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)	-	-	-	-	-	-	-	Grade
Total			30		-	-	275	325	600	20

SEMESTER - II										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL202	Tamil Paper - II	6	-	4	3	50	50	100	3
	22UHN202	Hindi Paper - II								
	/22UFR202	French Paper - II								
II	22UEN202	Communication Skills - II (Level I)	5	-	4	3	50	50	100	3
	22UEN203	Communication Skills - II (Level II)								
III	22UPA203	Core - III : Financial Accounting - II	6	-	4	3	50	50	100	4
	22UPA204	Core - IV : Commercial Law	5	-	4	3	50	50	100	4
	22UPA2A2	Allied - II : Quantitative Aptitude -II	5	-	4	3	50	50	100	4
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence - Family Values & SKY Yoga Practice - II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	22CFE202	Fluency in English - II	-	-	-	-	-	-	-	-
	22CMM201	Manaiyiyal Mahathuvam - I	1*	-	-	2	-	50	50	Grade
	22CUB201	Uzhavu Bharatham - I	1*	-	-	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								
Total			30				275	325	600	21

SEMESTER – III										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UPA305	Core – V : Corporate Accounting	6	-	4	3	50	50	100	4
	22UPA306	Core – VI : Income Tax	5	-	4	3	50	50	100	4
	22UPA307	Core – VII : Company Law and Secretarial Practice	4	-	4	3	50	50	100	3
	22UPA308	Core – VIII : Modern Marketing	4	-	4	3	50	50	100	4
	22UPA309	Core – IX : Business Management	4	-	4	3	50	50	100	3
	22UPA3A3	Allied – III : Computer Applications – I; Programming Lab in MS Office	1	4	4	3	50	50	100	4
IV	22UPA3N1 / 22UPA3N2	Non Major Elective – I : Accounting and Auditing / Company Law	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence – Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
EC	22CFE303	Fluency in English - III	-	-	-	-	-	-	-	-
	22CMM302	Manaiyiyal Mahathuvam - II	1*	-	-	2	-	50	50	Grade
	22CUB302	Uzhavu Bharatham - II	1*	-	-	2	-	50	50	Grade
Total			26	4			325	375	700	25

SEMESTER - IV										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UPA410	CORE X : Higher Corporate Accounting	6	-	4	3	50	50	100	4
	22UPA411	CORE XI : : Industrial Law	5	-	4	3	50	50	100	4
	22UPA412	CORE XII : Financial Management	6	-	4	3	50	50	100	4
	22UPA413	CORE XIII: Indirect Taxation	6	-	4	3	50	50	100	4
	22UPA4A4	ALLIED IV : Computer Applications – II Programming Lab in Tally	1	4	4	3	50	50	100	4
IV	22UPA4N3 / 22UPA4N4	Non Major Elective - II Taxation / Contract Act	1	-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	50	50	1
EC	22CFE404	Fluency in English - IV	-	-	-	-	-	-	-	-
	22CMM403	Manaiyiyal Mahathuvam - III	1*	-	-	2	-	50	50	Grade
	22CUB403	Uzhavu Bharatham - III	1*	-	-	2	-	50	50	Grade
Total			26	4	-	-	275	375	650	24

SEMESTER - V										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22 UPA514	Core XIV : Cost Accounting	6	-	4	3	50	50	100	4
	22 UPA515	Core XV : Executive Communication	5	-	4	3	50	50	100	3
	22UPA516	Core XVI : Financial Services	5	-	4	3	50	50	100	3
	22UPA5E1 / 22UPA5E2 / 22UPA5E3	Core Elective - I : (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0	5	-	4	3	50	50	100	5
	22UPA517	Core XVII : Human Resource Management	5	-	4	3	50	50	100	3
	22UPA5AL	Advanced Learner Course - I : Business Commercial Knowledge - Self Study	-	-	-	3	50	50	100	2**
IV	22UPA5S1 / 22UPA5S2	Skill Based Elective - I : (A) Business Ethics (B) Brand Management	3	-	3	2	25	25	50	3
	22HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	25	50	1
	22GKL501	General Awareness - Self Study	SS		2	-	-	50	50	1
EC	22CFE505	Fluency in English - V	-	-	-	-	-	-	-	
	22CSD501	Soft Skills Development - I	1*	-	-	-	-	-	-	Grade
	22UPA5VA	Value Added Course : Digital Marketing	30 Hrs *	-	-	2	-	50	50	2*
Total			30				300	350	650	23

** Credits – Based on course content , Maximum of 4: * Extra Credits

SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UPA618	Core XVIII : Management Accounting	6	-	4	3	50	50	100	4
	22UPA619	Core XIX : Strategic Management	6	-	4	3	50	50	100	3
	22UPA620	Core XX : Information Technology & E-Security	5	-	4	3	50	50	100	3
	22UPA621	Core XXI : Practical Auditing	-	-	-	3	50	50	100	4
	22UPA6E4 / 22UPA6E5 / 22UPA6E6	Core Elective – II : (A) Operations Research (B) Investment Management (C) Customer Relationship Management	5	-	4	3	50	50	100	5
	22UPA6E7 / 22UPA6E8 / 22UPA6E9	Core Elective – III : (A) Auditing and Assurance (B) Case Analysis (C) Retail Business Management	5	-	4	3	50	50	100	5
	22UPA6AL	Advanced Learner Course – II : Accounting Standards- Self Study	-	-	-	3	50	50	100	4**
IV	22UPA6S3 / 22UPA6S4	Skill Based Elective – II : (A) Entrepreneurial Development (B) Supply Chain Management	2		2	2	25	25	50	2
	22HEC606	Human Excellence – Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1

SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
EC	22CFE606	Fluency in English-VI	-	-	-	-	-	-	-	-
	22CSD602	Soft Skills Development - II	1*	-	-	-	-	-	-	Grade
	22UPA6VA	Value Added Course : Business System and Environment	30 Hrs*	-	-	2	-	50	50	2*
Total			30				350	350	700	27
TOTAL MARKS							1800	2100	3900	140

AL – Advanced Learner Course (Optional)**

** Credits – Based on Course Content, Maximum of 4 credits

VA – Department Specific Value Added Course;* Extra Credits

EC – Extra Credit Course /Certificate Course / Co-scholastic Course / Job Oriented Course

Grand Total = 3900; Total Credits = 140;

Part VI * – Extra Credit courses - To be conducted at out of college working hours.

- a. Fluency in English
- b. Manaiyiyal Magathuvam
- c. Uzhavu Bharatham
- d. Value Added Courses

Extension Activities – Annexure I

List of Part V Subjects to be included in Semester I, II, III & IV

S. No	Subject Code	Subjects
1	22 UNC 401	NCC
2	22 UNS 402	NSS
3	22 USG 403	Sports and Games
4	22 URO 404	Rotract Club
5	22 URR 405	Red Ribbon Club
6	22 UYR 406	Youth Red Cross
7	22 UCA 407	Consumer Awareness Club
8	22 UED 408	Entrepreneurship Development Cell
9	22 UCR 409	Center for Rural Development
10	22 USS 410	Student Guild of Service
11	22 UGS 411	Green Society
12	22 UEO 412	Equal Opportunity Cell
13	22 UFA 413	Fine Arts Club
14	22 UAM 414	Arutchelvar Students Thinkers Forum
15	22 USV 415	Swami Vivekanandar Students Thinkers Forum

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 50 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	50
K3 (Q 11-15)	B (Either or pattern)	5 x 3 = 15	Short Answers	
K4 & K5 (Q 16 – 20)	C (Either or pattern)	5 x 5 = 25	Descriptive/ Detailed	

2. Theory Examinations: 50 Marks (Part IV : NME)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50
K3, K4 & K5 (Q 11-15)	B (Either or pattern)	5 x 8 = 40	Short Answers	

3. Practical Examinations: 100/50 Marks

Knowledge Level	Criterion	External/Internal Marks	Total
K3	Record work & Practical	50/50	100
K4			
K5		25/25	50

Components of Continuous Assessment

THEORY

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test 1	$(50 / 3.33) = 15$	15+15+10+05+05	50
Test 2 / Model	$(50 / 3.33) = 15$		
Assignment / Digital Assignment	10		
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	10	10+5+5+5	25
Assignment / Digital Assignment	5		
Seminar / Socratic Seminar	5		
Group Task : GD, Role Play, APS	5		

PRACTICAL

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

PROJECT

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10	10+10+10+20	
Review II	10		

Review III	10		50
Report Submission	20		

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
5	4	2 - 3	0 - 1

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate	Score
Organization of presentation	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy	
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic OR background dominated seminar	
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation	
Eye Contact	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact	
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms Voice is clear and steady; audience can	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear	

	hear well at all times	hear well most of the time	times		
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WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
09 - 10	07- 08	05 - 06	03 - 04	01 - 02

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	<ul style="list-style-type: none"> * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	<ul style="list-style-type: none"> * Word choice is clear and reasonably precise * Writing language is appropriate to topic * Words convey intended message 	<ul style="list-style-type: none"> * Word choice is basic * Most writing language is appropriate to topic * Informal language 	<ul style="list-style-type: none"> * Word choice is vague * Writing language is not appropriate to topic * Message is unclear 	* Not adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Continuous Internal Assessment for Internship

Guidelines for Internship:

- * The students should undergo the internship training in the Chartered Accountants office to get hands-on training after the college hours in all the days from III to VI Semesters.
- * Students are divided into groups and each group is guided by a project guide.
- * The group should not exceed four students and if any student is interest to undergo as an individual trainee in any Chartered Accountants office is also permitted.
- * Work Diary should be maintained by the students for the entire period of training which should be properly acknowledged and authorized by the Chartered Accountants.
- * An internship training report must be prepared by the students stating the knowledge acquired and the experience gained.
- * At the end of the sixth semester, Viva-voce examination is conducted by the head of the department, External examiner and the respective guide of the students who evaluates the students' Performance.
- * This internship viva-voce constitutes 100 marks, out of which 20 marks for Internal and 80 marks for external evaluation.

Mark Split UP

Internal	External	Total
50	50	100

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
Total		50

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05

3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
Total		50

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 101			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core I : FINANCIAL ACCOUNTING - I	Semester:	I
					Credits:	4

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To determine the accounting treatments in the books of hire purchase and installment accounting.	K3
CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	K4
CO5	To apply skills in critical-thinking and problem-solving.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H

CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Introduction to Accounting Cycle Accounting – Definition – Concepts and Conventions (AS-09) – Accounting Standards – Journal – Ledger – Trial Balance – Rectification of Errors - Final Accounts of a Sole Trader (AS-04).	16
II	Depreciation Accounting Depreciation Accounting – Methods of Depreciation- Straight Line and Diminishing Balance Methods – Annuity Method – Sinking fund method and Insurance Policy Method	17
III	Consignment Accounts Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).	17
IV	Joint Venture Account (AS-11) Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
V	Royalty Accounting Royalty Accounting (Excluding Sub-Lease) – Fire Insurance Claims – Computation of claim to be lodged for loss of stock- Gross profit ratio – Abnormal items- Average clause with stock policy (Excluding Consequential loss)	18
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain and Narang	Financial Accounting.	Kalyani Publishers	2019
2.	Vinayakam. N and Charumathi,B.	Financial Accounting.	Sultan Chand and Sons.	2019
3.	Gupta. R.L and Radhaswamy,M.	Financial Accounts, Theory Methods and Applications	New Delhi, Sultan Chand and Sons	13 th Revised Edition 2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 102			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core II : General Economics	Semester:	I
					Credits:	3

Course Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	To keep in mind the demand and supply.	K1
CO2	To get the idea about price and different market situations.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate the national economy.	K4
CO5	To adopt economic models in various business concern/sector	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Micro Economics: Introduction to Micro Economics- Definition, Scope and Nature of Economics - Methods of Economic Study - Central Problems of an Economy and Production Possibilities Curve. Meaning and Determinants of Demand, Law of Demand and Elasticity of Demand - Price, Income and Cross Elasticity.	14
II	Theory of Consumer's Behaviour – Marshallian Approach and Indifference Curve Approach - Meaning and Determinants of Supply, Law of Supply and Elasticity of Supply. Theory of Production and Cost - Meaning and Factors of Production - Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale - Concepts of Costs - Short-run and Long-run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs.	14
III	Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.	14
IV	Indian Economic Development : Indian Economy – A Profile - Nature of the Indian Economy - Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth - National Income of India – Concepts of National Income, Different Methods of Measuring National Income, Growth of National Income and Per Capita Income in Various Plans. Basic Understanding of Tax System of India – Direct and Indirect Taxation.	15
V	Select Aspects of Indian Economy - Population – Poverty – Unemployment – Infrastructure –Inflation - Budget and Fiscal Deficits - Balance of Payments - External Debts - Economic Reforms in India - Features of Economic Reforms Since 1991 - Liberalization, Privatization and Disinvestment - Globalization. - <i>Money and Banking</i> .	14
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Deepashree	General Economics for CA(CPT)	The McGraw-Hill Companies	Reprint 2018

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Chopra. P.N	Principles of Economics	Kalyani Publishers	Revised Edition 2015
2.	Ahuja H.L	Business Economics	Sultan Chand Publishers	12th Edition 2016.
3.	Dhar P.K	Indian Economy: Its Growing Dimension	Kalyani Publishers	20th Edition 2017.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 1A1			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	ALLIED I - Quantitative Aptitude - I	Semester:	I
					Credits:	4

Course Objective

To test the grasp of elementary concepts in Mathematics and application of the same as useful quantitative tools.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and mathematical tools used in business.	K1
CO2	To understand the basic terms of business calculus and financial mathematics.	K2
CO3	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,	K3
CO4	To connect acquired knowledge and skills with practical problems in economic practice.	K4
Co5	To calculate an appropriate measures of dispersion	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M
CO3	H	H	H	H	H	H	M	M	M	H
CO4	H	H	H	H	M	M	H	H	M	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Ratio and proportion Ratio and proportion, Indices, Logarithms - Equations - Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.	18
II	Inequalities & common region Inequalities - Graphs of inequalities in two variables - common region, Simple and Compound Interest including annuity – Applications.	17
III	Concepts of Permutations and Combinations Basic concepts of Permutations and Combinations - Sequence and Series – Arithmetic and geometric progressions	17
IV	Sets & Functions Sets, Functions and Relations - Limits and Continuity - Intuitive Approach	17
V	Differential and Integral Calculus Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)	17
Total Contact Hours		86

Distribution of Marks : Theory 40% Problems 60%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navanitham, P.A	Business Mathematics & Statistics	Jai Publishers, Trichy-21	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundaresan and Jayaseelan	Introduction to Business Mathematics	Sultan Chand & Co	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 203			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core III : HIGHER FINANCIAL ACCOUNTING	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the rules for admission, retirement, and death of a partner in a firm.	K1
CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	K2
CO3	To examine the difference between joint venture and partnership account.	K3
CO4	To analyses the procedures involved in accounting processes and its application.	K4
CO5	To apply the relevant rule for settlement of accounts among partners after dissolution.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	H	M	H	H	H	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<p>Admission and Retirement of Partner</p> <p>Partnership- Introduction- <i>Types</i> - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.</p> <p>Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i>– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Installments only)</p>	18
II	<p>Death of a partner and Dissolution of firm</p> <p>Death of Partner - Executor’s Account - Dissolution of firm</p>	17
III	<p>Insolvency of partner and Sale of firm</p> <p>Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners - Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company</p>	18
IV	<p>Branch and Departmental accounts</p> <p>Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.</p>	16
V	<p>Hire Purchase and Installment accounting</p> <p>Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.</p>	17
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain and Narang (2019),	Advanced Accounting	Kalayani Publishers, Chennai	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Reddy and Murthy	Financial Accounting.	Margham Publications, Chennai,.	2019
2.	Shukla, M.C, Grewal, T.S and Gupta,	Advanced Accountancy	S.Chand and Company, New Delhi	2019
3.	P.C.Tulsian	Financial Accounting	S.Chand and Company, New Delhi	2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 204			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core IV : COMMERCIAL LAW	Semester:	II
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember rules and issues relating to the business.	K1
CO2	To understand the fundamentals of commercial law.	K2
CO3	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K3
CO4	To analyze the skills to initiate entrepreneurial ventures in LLP.	K4
CO5	To apply the knowledge and skills in the elective area of the business law.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	M	H	M	M	H
CO2	L	H	H	M	H	M	H	H	H	M
CO3	H	H	H	H	H	H	M	M	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	M	M	H	H

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Indian contract act 1872: Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	13
II	Consideration Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Name and Signaturercion – Undue Influence – Fraud – Mistake and Misrepresentation.	14
III	Performance of Contract Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types of Quasi - Rules Regarding Contingent Contract.	14
IV	Contract of Indemnity and Guarantee Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. – Limited Liability Partnership act 2008 - Salient Features of LLP- Difference between LLP and Partnership – Merits and demerits.	14
V	Contract of Agency: Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency. The Sale of Goods Act 1930- Performance of contract of sale – Rights of unpaid seller.	15
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Kapoor. N.D.	Business Law (as per CBSC Syllabus	Sultan Chand and Sons, New Delhi,	2020

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Pillai and Bhavathi, R.S.N	Business Law.	Sultan Chand and Company	2017
2.	Arun Kumar Sen.	Commercial Law	Kolkata, The world press Pvt Ltd.	2018
3.	Bharath N.Basrani Chandresh B. Mehta	Business Law	Himalaya Publishing House	2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 2A2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	ALLIED II - Quantitative Aptitude - II	Semester:	II
					Credits:	4

Course Objective

To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the individual data	K1
CO2	To get the idea for selection of sampling	K2
CO3	To execute the statistical ideas	K3
CO4	To analyses the various statistical tools to find out the relevance	K4
Co5	To provide exposure on calculation of regression	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	L	H	H	H	H	L
CO2	H	H	H	H	H	H	H	M	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H
CO5	H	H	M	H	L	H	H	H	M	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Statistic Statistical description of data - Textual, Tabular & Diagrammatic representation of data, Frequency Distribution - Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive	15
II	Measures of Central Tendency Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression	14
III	Probability Probability and Expected Value by Mathematical Expectation - Theoretical Distributions - Binomial, Poisson and Normal	14
IV	Sampling Theory Sampling Theory - Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey - Some important terms associated with sampling, Types of sampling, Theory of estimation, Determination of sample size.	14
V	Index Numbers Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.	14
Total Contact Hours		71

Distribution of Marks: Theory 40% Problems 60%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta S.P	Statistical Methods	Sultan Chand & Sons, New Delhi	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alience Mani	Fundamentals of Business statistics	Supreme Publishing house	1999
2	Vittal P.R	Business statistics	Margham Publications, Chennai	2001

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 305		Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	Core V : CORPORATE ACCOUNTING	Semester:	III
		4		Credits:	4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the accounting treatment of raising funds and redemption.	K2
CO3	To practice students with the basis in preparing financial statements of joint stock company.	K3
CO4	To appraise the skills in evaluation goodwill & share of a company.	K4
CO5	To create the knowledge of liquidation of Companies accounts.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	M	H	M	H	H	H	L

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Share Capital Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
II	Preference Share and Debentures Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	17
III	Financial Statement of Companies Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form – Schedule III of Companies Act 2013) Calculation of Managerial Remuneration (Basic adjustments).	17
IV	Valuation of Shares and Goodwill Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	17
V	Liquidation of Companies Insolvency and Bankruptcy Act (Theory Only) - Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Accounts.	17
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications.	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Gupta R.L and Radha Swamy. M.	Corporate Accounts, Theory Method and Applications	New Delhi , Sultan Chand and Company	13th edition, 2019
2.	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications.	2018
3.	Dr.M.Shukla and Dr.K.L. Gupta.	Corporate Accounting	Sahitya Bhawan Publications.	2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Pogramme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 306			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core VI : INCOME TAX	Semester:	III
					Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To evaluate individual income computation statement.	K4
CO5	To prepare aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	H	L	M	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	M	H	M	H	M	H	M	H	M
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Income Tax Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	17
II	Income from Salaries Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment – Retrenchment compensation - Deductions out of Gross Salary.	16
III	Profits and Gains of Business and Profession Business Vs. Profession - Computation of Profits and Gains of Business -Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	14
IV	Income from House Property Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long- term Capital Gains – Exempted Capital Gains.	13
V	Income from other Sources General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	12
	Total Contact Hours	71

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, HC	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi.	Current Edition 2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang (2021	Principles of Business Management	Sahitya Bhawan Publication	2019
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Navman Prakashan Aligarh.	Current Edition 2021
3	Dr. H.C. Mehrotra, Dr. S.P. Goyal	Income Tax Procedure & Practice	Sahithya Bhavan Publisher	2021

Note:

Problems shall be confined to Residential Status , Scope of total income, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22 UPA 307			Title	Batch	2022-2025
Hrs/Week	4	Tutorial Hrs/Sem.	4	Core VII : Company Law and Secretarial Practice	Semester	III
					Credits	3

Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the concept about Company and its promotions under Companies Act 2013.	K1
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
CO3	To prepare the documents maintained under Companies Act 2013.	K3
CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	To train the students in secretarial aspects relating to the procedures of Company Law	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	M	H	M	H	M	H	H	H	H
CO3	M	H	H	H	H	L	M	H	H	M
CO4	H	H	M	M	H	H	H	M	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Company: Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.	12
II	Memorandum & Articles: Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	11
III	Directors & Prospectus: Board of Directors- Appointment - Qualification - Powers- Duties –Liabilities of Directors-Prospectus-Definition – Types of prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of - the company secretary related to Commencement stage.	11
IV	Meeting: Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda – Quorum – Minutes –Notice - Duties of a Company Secretary relating to the Meetings – Drafting of correspondence relating to the meetings	11
V	Winding up of Company: Meaning and Modes of Winding up – Voluntary winding up – Compulsory winding up-Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	11
Total Contact Hours		56

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor N.D	“Company Law and Secretarial Practice”	Sultan Chand & Sons, New Delhi	31 st Revised Edition 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor N.D.	Guide to the Companies Act	Nagpur Wadhwa And Company.	2019
2	Avtar Singh	Company Law	Eastern Book Company Lucknow	2018
3	Ashok K, and Bagrial, A.K	Company Law	New Delhi, Vikas Publishing House	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 308			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Core VIII : MODERN MARKETING	Semester:	III
					Credits:	4

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the key concept and elements of marketing management.	K1
CO2	To get an idea, how to implement marketing in Real life situation.	K2
CO3	To deploy the role of marketing in a business context.	K3
CO4	To analyze the global marketing environment and opportunities.	K4
CO5	To evaluating an insight on the various marketing channels along with modern technology.	K5

Mapping

PO/PSO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Marketing: Market – Marketing – Definition – Evolution – Classification – Course Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK–ISI.	12
II	Product and Price: Product – Features – Classification – New Product Planning and Development – Product Life Cycle – Pricing: Definition – Course Objectives – Factors affecting Price Determination – Methods of Setting Price	11
III	Physical Distribution: Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion — Need- Types – Sales Promotion Mix – Advertising – Publicity – Personal Selling.	11
IV	Buyer’s Behaviour: Need- types of consumer behavior- Buying Motives – types of Buying Motives –consumer buying decision process- factors influencing buyer Behavior- Market Segmentation – Need- methods of segmenting markets. Brand- Advantages and disadvantages- Kinds of brands.	11
V	Recent Trends in Marketing: Strategic Marketing- key drivers – Green Marketing – Online Marketing –Tele Marketing – Rural Marketing- Public Relations Marketing- Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing- Experiential Marketing	11
Total Contact Hours		56

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practices	New Delhi, S. Chand & Co Pvt. Ltd.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler	Principles of Marketing	New Delhi, Prentice Hall of India	2020
2	Pingali Venugopal	Marketing Management,	New Delhi, SAGE Publication.	2019
3	M.Govindarajan	Modern Marketing Management	Narosa Publishing House, New Delhi.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 309			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Core IX : Business Management	Semester:	III
					Credits:	3

Course Objective

To have basic knowledge in the concepts involved in management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the use of business terms and concepts.	K1
CO2	To understand the various functions of management	K2
CO3	To review the leadership skills and styles to maximize employee productivity	K3
CO4	To acquaint students with various techniques of controlling and co-ordination of management	K4
CO5	To execute the practical and creative thinking to improve the decision making process.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	H	H	H	H	M	M
CO3	M	H	M	M	M	H	H	H	H	L
CO4	M	H	H	L	H	H	M	M	M	M
CO5	M	M	M	M	H	M	H	M	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction: Management – Definition - Nature and Scope – Functions - Management as a Science, Art, Profession - Management and Administration – Principles of Management - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor - Social Responsibility of Management.	12
II	Planning and Decision Making: Meaning – Nature – importance - purpose of planning - planning process - Advantages and Limitations - Methods and Types of Plans - Decision Making - Steps in Decision Making – Role of MIS for decision making.	11
III	Organization: Meaning - nature and importance - process of organization – structure – Departmentation – Delegation – Centralization – Decentralization – authority - responsibility relationship - Line, Line & Staff – functional - Span of control - charts and manuals - MBO & MBE.	11
IV	Leadership :Meaning – Importance - functions of leadership – leadership styles - Qualities of a good leader – Motivation – meaning - need for motivation - theories of motivation – Maslow, X,Y,Z theory, Hygiene theory.	11
V	Coordination and Control: Meaning – definition – principles - advantages & disadvantages – Control – meaning – importance - process & techniques of control	11
	Total Contact Hours	56

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C. B. Gupta	Business Management	Sultan Chand & Sons, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.C.Saksena	Principles of Business Management	Sahitya Bhawan Publication	2019
2	Dinker Pagare	Principles of Management	Sulsan Chand & Sons.	2018
3	T. Ramasamy	Principles of Management,	Himalaya Publishing House Pvt. Ltd.	2017
4	Dr.C.N Sontakki,	Principles of Management	Kalyani Publishers, New Delhi.	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 3A3			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	ALLIED III : Computer Applications – I Programming lab in MS Office	Semester:	III
					Credits:	4

Course Objective

To enhance the practical knowledge in Microsoft office

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand a word processor and basic calculations.	K1
CO2	To apply designs to enhance the presentation.	K2
CO3	To explore the MS Office Access environment.	K3
CO4	To adopt various Office tools in business development	K4
CO5	To compose office based administration	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

MS WORD (23 Hrs – 13 (L), 10(T))

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following

Operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip arts.

3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols.

Borders and Shading.

4. Prepare a Class Time Table and perform the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

6. Prepare Bio-Data by using Wizard/ Templates.

MS EXCEL(23 Hrs – 13 (L), 10(T))

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.

3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing simple and compound interest

calculations for 10 different customers using mathematical and logical functions, Average due date and account current

5. Preparation of projected balance sheet

6. Show the MID Value

7. EMI Chart Preparation

MS POWERPOINT (18 hrs - 14(L) 4 (T))

1.Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:

Top down, Bottom up, Zoom in and Zoom out. – The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

MS ACCESS (7 hrs – 5(L) 2 (T))

1. Create a table for a student’s mark sheet
2. Create a queries and set the data for the queries
3. Create a form design using form wizard
4. Create a report with report wizard

Pedagogy

Direct Instruction, Lab classes, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Sudalaimuthu S.& Antony Raj S	Computer Applications in Business	Himalaya Publications, New Delhi	2016

Reference Books:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Prameshwaran R.	<i>Computer Applications in Business</i>	S.Chand & Co. Ltd, New Delhi	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA3N1		Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	Non Major Elective – 1 Accounting and Auditing	Semester:	III
	-			Credits:	2

Course Objective

To understand Accounting and Auditing in Business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Remember the book keeping	K1
CO2	To be aware of Auditing	K2
CO3	To apply the accounting and auditing to the business	K3
CO4	To create knowledge about audit report	K4
CO5	To evaluate the company's financial position	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	L	M	H	H	M	M	M
CO2	H	L	H	L	H	L	H	M	M	M
CO3	H	L	H	L	L	M	M	M	M	H
CO4	H	M	H	M	M	M	H	H	M	M
CO5	M	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Accounting: Meaning –Definition-Course Objectives – Accounting Rules – Pros and cons of Accounting	3
II	Branches of Accounting: Financial Accounting – Cost Accounting – Management Accounting.	3
III	Audit : Introduction -Meaning – Definition – Need - Types	3
IV	Auditor: Qualification – Duties.	3
V	Audit Report : Elements- Advantages and Limitations of Auditing	3
Total Contact Hours		15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications	2019
2	B.N. Tandon	A Hand book of Practical Auditing	S. Chand Publication, New Delhi	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.T.R.Sharma	Auditing	Sahitya Bhawan Publications	2020
2	Dr.S.M.Shukla	Financial Accounting	Sahitya Bhawan Publications	2019
3	P. Parthasarathy	Auditing	Vrinda Publications (P) Ltd	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA3N2			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective – 1 Company Law	Semester:	III
					Credits:	2

Course Objective

To enable the student to gain knowledge about company law

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect massive knowledge and expertise in company law.	K1
CO2	To understand the contemporary perspectives in the existing laws.	K2
CO3	To review the functioning and execution of company law in practice.	K3
CO4	To Study the procedure followed for winding up of the company	K4
CO5	To execute the company relations in practice	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hours
I	Introduction about Company: Meaning – Definition – <i>Characteristics</i> – Kinds	3
II	Memorandum of Association : Meaning – <i>purpose</i> – Doctrine of Ultravires – alteration of memorandum	3
III	Articles of Association : Meaning – Contents – Alteration of Articles of Association	3
IV	Prospectus : Meaning – Definition – Contents – Misstatement in Prospectus – liability	3
V	Winding up: Meaning – Modes of winding up	3
Total Contact Hours		15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D KAPOOR	Elements of Company Law	Sultan Chand & Sons New Delhi	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.P.S.Gogna	A Textbook of Company Law	Sultan Chand & Sons New Delhi	2016
2	Bagrial A.K	Company Law	Vikas Publishing House	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 410			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core X : HIGHER CORPORATE ACCOUNTING	Semester:	IV
					Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts of amalgamation and absorption of companies.	K1
CO2	To understand the accounting procedures for reconstruction of companies.	K2
CO3	To examine the financial statement of the Banking companies.	K3
CO4	To appraise the knowledge in the Insurance Companies accounts.	K4
CO5	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Amalgamation, Absorption of companies Accounting for Amalgamation (AS14) and Absorption of Companies.	17
II	Reconstruction of Companies Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	17
III	Banking Company Accounts (Banking Regulation Act 1949) Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	17
IV	Insurance Company Accounts (IRDA Act 1999) General Insurance – Revenue account- Net Revenue Account- Profit and loss account - Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	17
V	Holding Company Accounts Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	18
Total Contact Hours		86

Distribution of Marks: 20% Theory and 80% Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang. K.L	Advanced Accountancy	Kalyani Publishers	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications	New Delhi, Sultan Chand and company	13 th Revised Edition 2019
2	Reddy and Murthy	Corporate Accounting	Margham Publications, Chennai	2019
3	S.N Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari,	Corporate Accounting	S. Chand & Co.	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 411			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XI : Industrial Law	Semester:	IV
					Credits:	4

Course Objective

To provide learning experience of various Laws available for the protection of Industries and labours.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the various laws to be followed in industry.	K1
CO2	To understand the rationale of labour laws in organization	K2
CO3	To integrate the knowledge of wage legislation	K3
CO4	To review and to manage employee relations at work.	K4
CO5	To execute the various industrial acts in practical	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	M	H	H	H	M	M	M	H	M
CO3	M	M	M	M	M	H	L	H	M	M
CO4	M	H	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	H	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Factories Act, 1948: Objects, approval, licensing and registration of factories- provisions relating to health, safety, Welfare Measures.	11
II	Workmen's Compensation Act 1923: Objects, employers liability for compensation- amount of compensation-distribution of Compensation.	11
III	Industrial Disputes Act 1947: Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-Transfer and closure - Unfair Labor practices.	11
IV	Employees State Insurance Act, 1948: Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.	11
V	Wages And Bonus: Payment of wages Act, 1936-objects-responsibilities - Minimum wages Act, 1948-objects-procedure for fixing - Payment of bonus Act, 1965-Objects-Applicability – Minimum Bonus - -Maximum Bonus – Set On - Set Off.	11
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D.Kapoor	Elements of Industrial Law	Sultan Chand & sons	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.O.P.Gupta	Industrial and Labour Laws	SBPD Publishing House	2020
2	M.C.Kuchhal	Mercantile Law	Vikas publishing house	2012
3	P.P.S. Gonga	A textbook of Mercantile Law	Sultan Chand & sons	2010
4	C.C.Bansal	Business and Corporate Law	Excel Books	2007

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhian Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA412			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XII : Financial Management	Semester:	IV
					Credits:	4

Course Objective

To offer the students relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of financial management	K2
CO2	To Apply the knowledge in mobilizing funds through various sources available for strategic financial decision-making	K3
CO3	To Apply various tools and methods of financial management for financial decisions.	K3
CO4	To Analyze the various theories of financial management	K4
CO5	To Evaluate the various project proposals and calculate the cost of capital, leverages, working capital requirements and dividend payments.	K5

Mapping

CO \ PO / PSO	PO								PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	L	M	L	L	M	L	H	H	H
CO2	H	L	M	L	L	M	L	H	H	H
CO3	H	L	M	M	L	M	L	H	H	H
CO4	H	L	H	H	L	M	M	H	H	H
CO5	H	L	H	H	M	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Financial Management Sources of Capital and Cost of Capital Evolution of financial management - scope and Course Objectives of financial management – Sources of Long term funds - Equity shares - Preference shares – Debentures - Public deposits -factors affecting long term funds requirements- cost of capital – weighted average cost of capital.	18
II	Capital Structure and Leverage Capital Structure: Determinants of Capital Structure - Capital Structure Theories – Leverage - Operating, Financial and composite Leverage.	17
III	Capital Budgeting Capital budgeting: Capital Budgeting Process - Project formulation & Project Selection - Capital Budgeting Techniques- Payback Period Method - Average rate of return - Net Present Value method – IRR - Benefit-Cost Ratio -Capital Rationing.	17
IV	Working capital Management Working Capital: Concepts - <i>factors affecting working capital requirements</i> – Determining working capital requirements - Sources of working capital.	17
V	Dividend and Leasing Dividend Theories-Walter’s Model-Gordon’s Model – Dividend Policy-Determinants of Dividend Policy- Lease financing: Concept - Types - Advantages and disadvantages of leasing.	17
	Total Contact Hours	86

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.A.Murthy	Financial Management	Margham Publications	Reprint 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Financial Management: Theory and Practice,	McGraw-Hill Education.	10 th Edition. (2019)
2	M.Y.Khan and P.K.Jain	Financial Management: Text, Problems and Cases	McGraw-Hill Education.	8 th Edition. (2018)
3	Dr. Maheswari S.M	Financial Management	Sultan Chand & Sons	2019
4	I M Pandey	Financial Management	Vikas Publishing House, New Delhi.	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA413			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIII: INDIRECT TAXATION	Semester:	IV
					Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the rules and regulation of indirect taxation.	K2
CO2	To understand the rules for registrations and its exemptions in taxation.	K3
CO3	To implement GST and its working mechanisms.	K3
CO4	To analyze and resolve tax problems.	K4
CO5	To generalize the procedural aspects under different applicable statutes related to GST	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Indirect Taxes Meaning and Nature- Special features of Indirect Taxes - Types -Course Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.	17
II	Introduction and Scope of Customs Law in India The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	17
III	Goods and Service Tax Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual Concepts-SGST- CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	16
IV	Levy and Collection under SGST/CGST Acts Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	18
V	Levy and Collection under the Integrated Goods and Service Tax Act 2017 Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter- State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	18
	Total Contact Hours	86

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy & Y. Hari Prasad Reddy .T.S	Indirect Taxes.	Margham Publications, Chennai.	2020
2.	Datey, V.S.	Indirect Taxes.	Indirect Taxes.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamal Garg Neeraj Kumar Sehrawat CA	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi.	2020
2	Balachandran, V	Indirect Taxation	New Delhi, Sultan Chand and Sons.	2020
3	Mittal, J.K.	Law Practice and Procedures of Service Tax	New Delhi, Jain Book Agency	2020
4	RadhaKrishnan	Indirect Taxation	New Delhi, Kalyani Publishers	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 4A4			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	ALLIED IV : Computer Applications – II Programming lab in Tally	Semester:	IV
					Credits:	4

Course Objective

To develop the computerized accounting Knowledge

Course Outcomes

CO1	To keep in mind the basic ledgers in Tally	K1
CO2	To remember the Computerized accounting through various vouchers	K2
CO3	To recollect the previous year's company transactions and data.	K3
CO4	To deploy the company reports on digitally	K4
CO5	To verify the financial statements.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

Accounting Information - Level I			
Unit I	Company Creation/Alteration/Deletion	Report-Ledger summary-Group summery- Trial Balance – P&L A/C – Balance Sheet with adjustment without adjustment	12(L)
	Group ledger creation/Alteration/Deletion		
	Voucher preparation/Alteration/Deletion		4 (T)
	Receipt (14)		
Inventory Information I			
Unit II	Units of Measurement – Simple/Composite	Stock summary- Item wise- Group wise – Godown wise- Category wise	13(L)
	Stock item/ stock group/ category		
	Godown Creation/Alteration/Deletion	3 (T)	
Accounting information - Level II			
Unit III	Bill wise details	Party balance with interest	12 (L)
	Interest calculations		
	Bank Reconciliation Statement		4 (T)
	Cost categories/ cost center		
Inventory Information II			
Unit IV	Stock Journal (Input/ Output)	Stock summary	8 (L) 3 (T)
Employee payroll and GST			
Unit V	GST Calculation	GST – 3B	
Total Hrs			71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publisher/Edition	Year of Publication
1.	Tally Solution Ltd	Tally ERP 9 with GST	E Smart Advanced Technologies, Coimbaote	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA4N3			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective-II Taxation	Semester:	IV
					Credits:	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember basic knowledge of taxation.	K1
CO2	To Provide the information about Direct and Indirect tax	K2
CO3	To understand various indirect tax rates prevailing	K3
CO4	To assess the source of tax	K4
CO5	To apply the latest government provisions like customs	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	H	H	H	H	L	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	M	M	H	H	H	M	M

H-High; M-Medium; L-Low

Units	Content	Hours
I	Tax: Introduction– Meaning – Definition – Sources of Tax.	3
II	Person: Assessee – Assessment year – Previous Year- Types of taxes-Residential Status	3
III	Direct Taxes: Income tax – Meaning– Income under various heads.	3
IV	Indirect Taxes: Customs duty – Features-GST-Registration Procedures-Rate of tax	3
V	Taxation: Advantages of Direct and Indirect tax-Limitation of direct and Indirect tax	3
Total Contact Hours		15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. HC.Mehrotra	Income Tax Law and Practice	Sahithya Bhavan, New Delhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur and Narang	Income Tax Law and Practice	Kalyani Publishers	2020
2	CA.G.Sekar	Taxation(IPCC)-	Institute of Chartered Accountant of India	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA4N4			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective-II Contract Act	Semester:	IV
					Credits:	2

Course Objective

To enable the student to gain knowledge about business law

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the fundamental principle.	K1
CO2	To identify the regulation of the form of contract.	K2
CO3	To know the legal provisions of Contract relating to business.	K3
CO4	To provide an overview of the fundamental principles of contract law.	K4
CO5	To apply the rules governing the requirement to the parties of contract	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	L	H	H	H	M	M
CO2	H	H	M	M	M	H	H	M	M	M
CO3	H	M	H	M	L	H	M	H	M	L
CO4	H	M	M	M	M	H	M	M	M	M
CO5	H	H	H	M	M	H	H	H	M	L

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Contract :Introduction– Definition – Essential elements of a Valid contract	3
II	Offer and acceptance : Introduction– legal rules for offer – legal rules for acceptance	3
III	Consideration :Introduction– Definition – legal rules for consideration	3
IV	Capacity of contract : Introduction– Minors – person of unsound mind-other persons	3
V	Consent : Introduction – meaning – free consent- undue influence- Difference between consent and undue influence	3
Total Contact Hours		15

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D.Kapoor	Elements of Business Law	Sultan Chand & sons	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.C.Kuchhal	Mercantile Law	Vikas publishing house	2012
2	P.P.S. Gonga	A textbook of Mercantile Law	Sultan Chand & sons	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA514		Title	Batch:	2022 - 2025	
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIV : COST ACCOUNTING	Semester:	V
					Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.	K2
CO2	To apply skills in preparing cost sheet	K3
CO3	To evaluate problems in the allocations and apportionment of overheads.	K3
CO4	To analyze the elements of cost involved in various processes.	K4
CO5	To gain the lifelong learning of cost concepts and apply in the business environment.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	M	H	H	M	M	M	M	H
CO2	M	M	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	M	M	M	M	H	M	M
CO5	M	M	M	M	M	M	M	M	L	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Cost concepts Cost Accounting – Definition – Meaning and Scope – Course Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Cost sheet – Tender and Quotation	17
II	Material Control Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages – Scrap and Spoilage.	18
III	Labour and Overheads Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification–Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads – Activity Based Costing(theory only)	18
IV	Process Costing Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.	17
V	Unit, Job, Batch and Transport Costing Unit Costing(theory only) – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features – Contract Costing	17
	Total Contact Hours	86

Distribution of Marks :20% Theory and 80%Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.S, and Hari Prasad Reddy. V.	Cost Accounting	Margham Publications.	2018
2	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	Tata MC Graw Hill Education Private Ltd	4 rd Edition 2019
3	Dr. K.L. Gupta, Prof. M.L. Agarwal	Cost Accounting	Sahitya Bhawan Publications	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 515			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XV : Executive Communication	Semester:	V
					Credits:	3

Course Objective

- To develop writing Skill.
- To create awareness as how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Students to keep in mind the communication skills	K1
CO2	To understand the things that makes the business communication	K2
CO3	To set up the letters and its importance to the business	K3
CO4	To evaluate the various letters and its layout to the business	K4
Co5	To impart the correct practices of the strategies of Effective business writing	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	H	H	L	L	H	L	M	L	L	H
CO3	M	H	M	H	H	H	M	H	M	H
CO4	L	H	L	M	H	H	H	H	M	H
CO5	H	H	M	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Communication Communication – definition – meaning – types – principles – barriers – need and functions of business letter – essentials of effective business letter- Parts and layout of a business letter	15
II	Enquiries & Collection Letters Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	15
III	Banking Correspondence Banking Correspondence - Pay in Slip-Withdrawal Slip/ Cheque- DD Challan - Insurance Correspondence - Agency Correspondence - Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) – Deeds & Drafting.	15
IV	Tools & Techniques of Interviews Application Letters – Preparation of Resume – Interview - Meaning – Course Objectives and Techniques of various types of Interviews – Group Discussion – Public Speech – Characteristics of a good speech – Oral Presentation	12
V	Report Writing Report Writing-Importance-Features-Sales Report - Business Report Presentations - Letters to the Editor-Letters to the local Bodies - Form 16 - Saral Forms - Inward Mail Register-Outward Mail Register.	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand and Sons, New Delhi.	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh M.S Patten shetty	Effective Business English and Correspondence	Sultan chand and sons, New Delhi	2013
2	Urmila Rai, S.M, Rai	Business statistics	Himalaya Publishing House, New Delhi.	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 516			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XVI : FINANCIAL SERVICES	Semester:	V
					Credits:	3

Course Objective

To facilitate the students to acquire an depth knowledge in financial services

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the various financial products, services, and strategies offered by various institutions.	K1
CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.	K2
CO3	To analyze the structure of the financial markets.	K3
CO4	To acquire knowledge about leasing, merchant banking and factoring services.	K4
CO5	To apply the knowledge of various financial products	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	H	H	M	M	M	H	H	M	M
CO5	H	M	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Financial System: Introduction-Functions – Development of Financial System in India – Financial Markets- Classifications– <i>Financial Instruments</i> – Money Market – Features –Composition of Money Market- Features of Indian Money Market.	15
II	Capital Market: Meaning- Types – New Issues Market – Functions of New Issue Market – Methods of Issue – Secondary Market – Organisation and Functions of Stock Exchanges – Methods of Trading in a Stock Exchanges –Listings of Securities – Advantages of Listing – Procedures for Listing – OTCEI NSE-SEBI-Functions of SEBI.	15
III	Financial Services: Meaning – Feed Based Services – <i>Fund Based Services</i> – Credit Rating Agencies – Mutual Fund – Classification of Mutual Funds – Asset Securitization.	15
IV	Leasing and Hire Purchase : Meaning– Housing Finance – Credit Cards– Venture Capital	12
V	Merchant Banking and Factoring: Meaning– Services of Merchant Banking– Progress of Merchant Banking in India –Factoring, Forfeiting and Bill Discounting – Benefits and Functions –Draw backs.	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon. E. and Natarajan.K	Financial Services	Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Richa Banerjee Bimal Jaiswal	Financial Services	New Royal Book Company	2020
2	Khan.M.Y	Financial Services	Tata McGraw Hill Publishing Company Limited	2019
3	Santhanam. B	Financial Services	McGraw Hill Publishing Company Limited	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5E1			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective	Semester:	V
				I: Banking Theory Law and Practice	Credits:	5

Course Objective

To impart the students a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and the types of loans offered by the banks.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the banking functions and its role in economic development	K2
CO2	To Apply the knowledge in e-banking services offered by the banks in real life	K3
CO3	To Analyse the relationship between the banker and its customers.	K4
CO4	To Analyze the various various roles and responsibilities of paying and collecting bankers	K4
CO5	To Evaluate the various loans and advances sanctioned by the banks.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	M
CO2	H	M	M	L	L	H	M	H	M	M
CO3	H	M	M	M	L	M	M	H	M	M
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H- High; M-Medium; L-Low

Unit	Content	Hours
I	Banking and its Functions Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks-- Regional Rural banks - Credit Creation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development - Mutual funds	15
II	Functions of Central Bank and E-Banking Functions of Central Bank – E-Banking: Internet banking (RTGS,NEFT & IMPS) - Mobile banking-ATM- Electronic funds transfer- Payment Gateway - Types of plastic money.	15
III	Banker and Customer Definition of banker and customer – Legal relationship-General and special features- opening of new account –Procedure- closure of a bank account –Legal aspects-Precautions to be taken-Types of accounts-Pass Book- Cheques- Crossing and endorsement-Rights and obligations of a banker- Ombudsman Scheme.	15
IV	Paying and Collecting Banker Payment of customer’s Cheques- - duties and responsibilities of paying banker- precautions- statutory protection of paying banker under Negotiable Instruments Act.- Collection of cheques- Collecting banker- duties – responsibilities- liabilities- precautions- statutory protection	12
V	Loans , Advances and Non Performing Assets Loans and advances- <i>Principles of sound lending</i> - types of loans – Methods of creating charge- Lien, mortgage, pledge and hypothecation-Advances against goods and document of title to goods – Non-Performing Assets – Types – causes – Remedies – Basel I, Basel II and Basel III norms	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon and Natarajan	Banking theory and Law Practice,	Himalaya Publishing house, New Delhi.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.Gurusamy	Banking theory and law practice	Vijay Nicole imprints (P) ltd./4 th edition	2017
2	Varshney P.N	Banking theory and law practice	Sultan chand and Sons, 21 st Revised Edition	2015
3	B. Santhanam	Banking theory and law practice	Margham Publications	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA5E2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Major Elective I : Principles of Insurance	Semester:	V
					Credits:	5

Course Objective

To expose the students to gain knowledge of insurance and to highlight the importance of insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the importance of Insurance Contract	K1
CO2	To understand the risk involved in Insurance	K2
CO3	To apply the Life insurance, Fire Insurance and Marine Insurance in day to day life	K3
CO4	To analyze the role of IRDA	K4
Co5	To have knowledge on Financial assistance and service. The legal & regulatory framework of the insurance system	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	H	H	M	M	H	L	H	M	H
CO5	M	H	H	H	H	M	H	H	L	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Principles of Insurance Insurance – Meaning – Definition – Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	15
II	Life Insurance Life Insurance– Types of Policy – Differences between Life Insurance and General Insurance – Insurer, Insured – Procedures for Taking Insurance Policy – Premium and Procedure for Claims – Surrender Value	15
III	Fire & Marine Insurance Fire Insurance – Contract of Fire Insurance – Features of Fire Insurance – Fire Policy – Classification of Fire Policies – Settlement of Claims including average clause - Marine Insurance - Elements of Marine Insurance Contract – Classification of Policies – Marine Losses and Settlement of Claims.	15
IV	Risk Management Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	12
V	Reforms of Insurance Sector Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – Privatization of Insurance – Insurance and Economic Development.	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and S.B.Mishra	Principles and Practice of Insurance	S. Chand Publications, New Delhi	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K.S.N.Murthy & Dr. K.V.S.Sarma (Author)	Modern Law of Insurance in India	Lexis Nexis Butterworth India	2019
2	Hargovind Dayal	The Fundamentals of Insurance: Theories, Principles and Practices	Notion Press; 1st edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5E3			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective I:	Semester:	V
					Credits:	5
				MIS and Industry 4.0		

Course Objective

To gain knowledge in the Management Information System and its role in business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Management Information System	K2
CO2	To Apply the system concepts and the integration of business system and MIS	K3
CO3	To Apply the decision making concepts in buinesss	K3
CO4	To Analyze the need for Industry 4.0	K4
CO5	To Evaluate the various applications and tools of Industry 4.0	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	L	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	L	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction of MIS MIS -Meaning and Definition- MIS Model – Components of MIS- Role and importance of MIS – Characteristics – MIS as competitive advantage	15
II	System Concepts Introduction – Elements of a system – Characteristics – System view of business – Types of systems – System approach – Business organization as a system – System Integration between business system and MIS	15
III	Decision-Making Concepts Basic decision making concepts – Simon’s model of decision making – Support system for planning control and decision making – Different kinds of system – Major types of Information system	15
IV	Industry 4.0 Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	12
V	Applications and Tools of Industry 4.0 Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	14
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aman Jindal	Management Information System	Kalyani Publishers New Delhi.	2014
2	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiar University	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kenneth C. Laudon	Management Information System	Pearson India; Fourteenth edition	2016
2	Girdhar Joshi .I	Management Information System	Oxford University Press; Illustrated edition	2013
3	James A. O'Brien, George M. Marakas,	Management Information System	McGraw Hill Education	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA517			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XXII : Human Resource Management	Semester:	V
					Credits:	3

Course Objective

- ❖ To study the issues and approaches relating to human resources management.
- ❖ To understand how to be ethically and socially responsive to the needs of the Society.
- ❖ To emphasize the skill, knowledge and ability required for the work force to work efficiently.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concept of human resource management, frame work and its role in business administration.	K1
CO2	To understand the recruitment and training procedure in the organization.	K2
CO3	To Develop the employee skills based on the organisational needs.	K3
CO4	To apply the emerging HR dimensions.	K4
CO5	To evaluate the performance of the employees and in turn leads to motivation	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	M	M	H	H	L	M	H	L	H	L
CO3	H	H	M	M	M	H	H	M	M	H
CO4	M	H	H	L	M	H	H	L	L	M
CO5	M	M	H	H	L	M	H	L	H	L

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<p>HRM Introduction: Meaning and Definition of Human Resource Management- Differences between Human Resource Management and Personnel Management-Course Objective and Scope of Human Resource Management-Importance and Role of Human Resource Management-Function of Human Resource Management. Challenges of HRM-Employee turnover-Employee commitment and loyalty.</p> <p>Acquiring human Resources: Human Resource Planning- need, benefits and process of HR planning.</p>	15
II	<p>Recruitment: Definition and Course Objective of Recruitment- Sources of Recruitment, Methods of Recruitment.</p> <p>Selection: Definition and need for Selection – Steps in Selection Procedure Training and Development: Need and Importance of Training – Types and Methods of Training- Advantages of Training.</p> <p>Job Analysis: need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-Benefits of Job Analysis.</p>	14
III	<p>Job Evaluation: Meaning and features of Job Evaluation-Process of Job Evaluation-Essentials for the success of a Job Evaluation programme-Job Evaluation methods-Limitations of Job Evaluation.</p> <p>Performance Appraisal: Meaning and Features of Performance Appraisal-Course Objectives and Need for Performance Appraisal-Process and methods of Performance Appraisal – Barriers to effective Performance Appraisal-overcoming Barriers to Appraisal.</p>	14
IV	<p>Organizational Development: Definition and Characteristics of organizational development- problems in organizational development - Process of organizational development.</p> <p>Career planning: Need for career planning - Course Objectives and process of career planning-Advantages and limitations of career planning - Effective career planning- Promotion, Transfer and Demotion.</p>	14
V	<p>Social security and Employee welfare: Meaning and need for social security and welfare programs-Types of social security and welfare programs-Ethics in human resource management-Emerging HR dimensions-Employee retention strategy-Talent management-Employer attractiveness-Employer image and branding.</p>	14
	Total	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book :

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Dr. C. D. Balaji	Human Resource Management (Personnel Management)	Margham Publications	Reprint 2019

Reference Book:

S.No	Author	Title	Publication / Edition	Year of Publication
1.	P.Subba Rao	Personnel and HRM –Text& cases	Himalaya publishing house	2014
2.	L.M.Prasad	Human Resource Management	Sultan Chand&Sons	2014
3.	C.B.Gupta	Human Resource Management	Sultan Chand & Sons	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA5AL	Title	Batch	2022-2025
Hrs/Week		-	Semester	V
		ALC : Business and Commercial Knowledge	Credits	2**

Course Objective

To develop an understanding of common business and commercial concepts and to keep abreast with developments in the business and commercial world.

Course Outcomes

CO1	To keep in mind the basics of business.	K1
CO2	To get the idea about business environment.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate global business environment.	K4
CO5	To adopt the common business techniques	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

H-High; M-Medium; L-Low

Units	Contents	Hours
I	Business and Commercial Knowledge - An Introduction : Nature of business, Profession, and employment, Course Objectives of business	Self Study
II	Business Environment : Micro and Macro Environment – Elements of micro and Macro Environment	
III	Business Organisation : Overview of Indian / Global Companies	
IV	Organisations Facilitating Business : i) Indian Regulatory Bodies (RBI,SEBI,CCI and IRCAI) ii)Indian Developments Banks NABARD	
V	Common Business Terminologies : Finance, Stock and Commodity Markets	

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Institute of Chartered Accountants of India	Business and Commercial Knowledge	ICAI	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5VA			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Value Added Course : Digital Marketing	Semester:	V
					Credits:	1*

Course Objective

To enable the students to gain knowledge about Digitalized Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand about Digital Marketing	K2
CO2	To Understand about SEO	K2
CO3	To apply the strategies for E-mail marketing	K3
CO4	To Analyse the Social media marketing	K4
CO5	To evaluate the Pros and Cons of social media marketing	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Digital Marketing – Significance – Traditional Marketing Vs. Digital Marketing – Digital Marketing Process – Website Planning and Development – Types of Websites – Key words	10
II	Introduction to Search Engine Optimization (SEO) – SEO Techniques – E-mail Marketing – Introduction and Significance – E-Mail Marketing Strategy.	10
III	Social Media Marketing – Introduction and Significance – Facebook Marketing – Twitter Marketing – LinkedIn Marketing – Pros and Cons of Social Media Marketing.	10
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

Study Material Prepared by the Department of B.com (PA), NGM College(Autonomous), Pollachi

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5S1			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	3	Skill Based Elective – I : Business Ethics	Semester:	V
					Credits:	3

Course Objectives

To have an understanding of ethical issue in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the concept of business ethics.	K1
CO2	To Identify the types of ethical issues.	K2
CO3	To apply the knowledge of ethics in business.	K3
CO4	To appreciate the concept of work ethics	K4
CO5	To facilitate value system in an organisation based on ethics and creates knowledge about ethical decision making.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	M	H	M	H	M	M
CO2	H	M	H	M	L	H	M	H	M	M
CO3	H	H	H	H	M	H	H	H	H	L
CO4	M	H	H	H	H	M	H	H	H	H
CO5	H	M	H	M	M	H	M	H	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Business Ethics: Meaning- Nature - Purpose of ethics and morals for organizational interest- Ethics and conflicts of interests-Ethical and social implications of business policies and decision- <i>corporate social responsibility</i> - ethical issues in corporate governance.	9
II	Environment Issues : Protecting the natural Environment – prevention of pollution and depletion of natural resources - conservation of natural resources.	9
III	Ethics in Workplace: Introduction- Discrimination- Harassment- Gender inequality.	8
IV	Ethics in Marketing and Consumer Protection: Meaning-Nature-Healthy competition - Protecting consumer's interest.	8
V	Ethics in Accounting and Finance : Meaning- Importance- Issues and Common Problems.	8
	Total Contact Hours	42

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka.S.S	Business Ethics and Corporate Governance	S.Chand and Company	2014

Reference Books: IPCC Course Material – 2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA5S2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	3	Skill Based Elective – I Brand Management	Semester:	V
					Credits:	3

Course Objective

To teach the importance of brand and its impacts among the customers

Course Outcomes

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

CO Number	CO Statement	Knowl dge Level
CO1	To understand key principles of branding.	K1
CO2	To conduct the measurement of brand equity and brand performance.	K2
CO3	To consider ethical issues.	K3
CO4	To analyze new concept /product/service ideas as an entrepreneur.	K4
CO5	Formulate and justify brand development decisions	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	M	H	H	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	L
CO3	H	H	M	H	H	M	H	H	L	M
CO4	H	H	H	M	H	H	H	M	H	H
CO5	H	M	H	H	H	L	H	H	L	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction & concepts of brands Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.	9
II	Brand Associations Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building	9
III	Brand Impact Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit	8
IV	Brand Rejuvenation Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle - Co branding.	8
V	Brand Strategies Brand Strategies: Designing and implementing branding strategies – Case studies	8
Total Contact Hours		42

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kevin Lane Keller	Strategic Brand Management	Person Education, New Delhi.	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexander Chernev	Strategic Brand Management, 3rd Edition	Cerebellum Press	2020
2	Kevin Lane Keller and Vanitha Swaminathan	Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Global Edition	Person Education, New Delhi.	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA618			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XVIII : MANAGEMENT ACCOUNTING	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	K2
CO2	To understand and analyze financial statement to help managerial decision making.	K3
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K4
CO4	To learn the various tools and techniques in budgetary control and working capital Requirements.	K4
CO5	To Develop the Knowledge in the practical applications of Marginal costing techniques.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L – Low

Unit	Content	Hours
I	Basis of Management Accounting Management Accounting – Meaning – Definition – Characteristics -Course Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
II	Ratio analysis Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
III	Funds Flow and Cash Flow Statement Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement. Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement.	18
IV	Budgetary Control Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Standard Costing (Material and Labour Only)	17
V	Marginal Costing Techniques Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	15
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80%Problems

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Guptha R.K.Sharma Neeti Gupta	Management Accounting	Kalyani Publishers, New Delhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain.S.P and Narang. K L	Cost and Management Accounting	New Delhi, Kalyani Publishers	2020
2	Dr. Maheswari.S.N.	Dr. Maheswari.S.N.	Sultan Chand & Sons, New Delhi	2019
3	M.N. Arora,	Cost and Management Accounting	Cost and Management Accounting	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA619			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIX : Strategic Management	Semester:	VI
					Credits:	3

Course Objective

To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.	K1
CO2	To formulate organizational vision, mission, goals and values.	K2
CO3	To implement organizational goals and Course Objectives.	K3
CO4	To understand, develop and establish organizational priorities.	K4
Co5	To help students master the analytical tools of strategic management	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	M	L	H	M	M
CO2	H	M	H	H	M	H	H	M	H	H
CO3	M	L	H	M	M	H	M	H	H	M
CO4	M	H	H	H	H	M	L	H	M	M
CO5	H	H	M	H	H	M	H	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Business Environment Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.	18
II	Business Policy and Strategic Management Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and Course Objectives; strategic levels in organisations	18
III	Strategic & portfolio analysis Strategic Analyses - Situational analysis – SWOC analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.	18
IV	Formulation of Strategies Formulation of strategies – Corporate, business and Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.	17
V	Strategy Implementation and Control Strategy Implementation and Control - Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges	15
Total Contact Hours		86

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nirupama Sekar.G,Sekar.G and Saravana prakash.B	Information technology and strategic management	Wolters Kluwer(India) Pvt Ltd.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sharma R.A	Strategic Management in Indian Companies	Deepan deep Publications, New Delhi.	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA620			Title	Batch	2022 - 2025
Hrs/Week	5	Tutorial Hrs./Sem.	4	Core XX : Information Technology & E - Security	Semester	VI
					Credits	3

Course Objective

To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the information through technology	K1
CO2	To understand the computers software and hardware	K2
CO3	To execute the data through computer	K3
CO4	To build Knowledge about the Online purchase and payment system	K4
CO5	Cultivate the knowledge of cyber crime and cyber security	K5

Mapping

CO \ PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	H	H	L	M	H
CO2	H	M	H	L	H	M	H	M	H	M
CO3	H	H	M	L	L	H	M	M	L	H
CO4	L	H	L	M	M	H	H	L	L	M
CO5	L	H	L	L	L	H	H	L	L	M

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Introduction to E-Commerce –Features- Course Objectives-Types of E-Commerce-Advantages and Disadvantages-Business Models of E-Commerce – B2B – B2C – C2B – C2C – B2E- G2B.	15
II	Mobile Commerce- Electronic Data Interchange-Definition-Evolution of EDI-Course Objectives Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems	14
III	Online Purchases – Introduction – features – merits and demerits - Electronic payment system– Introduction- Token based E-payment- Credit cards as E-payment- Mobile payment- E-cash and E-Cheque	14
IV	Components Of Communications System – Transmission Media- Protocol Definition – Introduction to TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial Of Service, Elevation Of Privilege.	14
V	Authentication – Password Management – E-Commerce Security- Windows Security, Network Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic- Steganography	15
Total		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book :

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Dr. Rayudu. C. S	E-commerce and E-Business	Himalaya publishing house	2017

Reference Book:

S.No	Author	Title	Publication / Edition	Year of Publication
1.	Ravi Kalakota and Andrew .B Whiston	Frontier of Electronic Commerce	Dorling Kindersley(India) Pvt Ltd.	2017
2.	Bharat Bhasker	Electronic Commerce	Tata McGraw Hill Publishing Co. Ltd.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA621			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Core XXI : Internship: Practical Auditing	Semester:	VI
					Credits:	4

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training..

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To examination of financial statements	K1
CO2	To prepare financial statements in manually/digitally	K2
CO3	Demonstrate an understanding of the taxation of the individual income	K3
CO4	Understand the audit process from the planning stage till the completion of audit	K4
CO5	To learn to design and appraise the project	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	M	H	H	H
CO2	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	M	M	M	H	H	H	H	H
CO5	H	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-Low

Guidelines for Internship:

- * The students should undergo the internship training in the Chartered Accountants office to get hands-on training after the college hours in all the days from III to VI Semesters.
- * Students are divided into groups and each group is guided by a project guide.
- * The group should not exceed four students and if any student is interest to undergo as an individual trainee in any Chartered Accountants office is also permitted.
- * Work Diary should be maintained by the students for the entire period of training which should be properly acknowledged and authorized by the Chartered Accountants.
- * An internship training report must be prepared by the students stating the knowledge acquired and the experience gained.
- * At the end of the sixth semester, Viva-voce examination is conducted by the head of the department, External examiner and the respective guide of the students who evaluates the students' Performance.
- * This internship viva-voce constitutes 100 marks, out of which 20 marks for Internal and 80 marks for external evaluation.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA6E4			Title	Batch	2022-2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	CORE ELECTIVE II : Operations Research	Semester	VI
					Credits	5

Course Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the problems that are provide solutions to the real life	K1
CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution	K2
CO3	To apply the various problems to the real life situations	K3
CO4	To review the aspects in operation research that are optimistic in all situation	K4
CO5	To Apply the operations research problem into real life situations	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	L	M	H	L	H	M
CO3	H	H	L	M	M	H	M	M	M	H
CO4	M	H	L	M	M	H	H	L	M	M
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems (Simple Problems only)	15
II	Transportation problem : Row Minimum – Column Minimum – NWC – <i>LCM</i> – <i>VAM</i> – U-V Method (Simple Problems only)	14
III	Assignment Problems: Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method. Sequence Problems : Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines (Simple problems only)	14
IV	Network Scheduling by CPM/PERT : Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management.	14
V	Game theory : Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.	14
	Total	71

Distribution of Marks : Theory 20% and Problems 80%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.No	Author	Title	Publication/Edition	Year
1.	P.R. Vittal and V. Malini	Operations Research	Margham Publications	Reprint 2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA6E5			Title	Batch	2022-2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	CORE ELECTIVE II : Investment Management	Semester	VI
					Credits	5

Course Objective

To impart knowledge to students regarding the Security Analysis , Investment and portfolio Management

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the existence of various financial intermediaries	K1
CO2	To understand the functions of capital and money market	K2
CO3	To deploy the knowledge of various non-banking financial intermediaries	K3
CO4	To review the functions of merchant banking and role of SEBI	K4
Co5	To apply various techniques while making investment decision	K5

Mapping

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	M	M	H
CO2	H	L	M	H	L	M	M	L	H	M
CO3	H	H	L	M	M	H	L	M	M	M
CO4	M	H	H	M	H	H	H	L	M	H
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Course Objectives; Investment-Return and Risk.	15
II	Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI	14
III	Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk-Analysis in Investment Decision; Systematic and Unsystematic Risk.	14
IV	Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis	14
V	Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Mode	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text book :

S.No	Author	Title	Publication/Edition	Year of Publication
1.	Bhalla, V. K	Investment Management Security Analysis and Portfolio Management	S. Chand, New Delhi	2017

Reference Books:

S.No	Author	Title	Publication/Edition	Year of Publication
1.	Kevin S	Security Analysis And Portfolio Management	PHI Learning Pvt Ltd	1 January 2015
2.	Rustagi R.P.	Investment Management Theory & Practice	Sultan Chand and Sons	1 January 2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Rajasekaran	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E6			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	CORE ELECTIVE II : Customer Relationship Management	Semester:	V
					Credits:	5

Course Objective

To understand and familiarize the concept of Customer Relationship Management and its application in various businesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Customer Relationship Management	K2
CO2	To Apply the technical support in CRM in businesses	K3
CO3	To Analyse the e-CRM challaneges and strategies	K4
CO4	To Analyze the implementation of CRM in businesses	K4
CO5	To Evaluate the CRM practices in various services	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	M	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Customer Relationship Management (CRM): Meaning, Definition of CRM, Development in CRM, Benefits of CRM, Effective CRM through Customer Knowledge Management, CRM Cycle, Winning market through effective CRM, CRM programmes, Relationship marketing and effectiveness of Relationship marketing, Factors responsible for growth of Customer Relationship Management (CRM)	15
II	Technological Support in Customer Relationship Management (CRM) Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies, CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology .	14
III	e-CRM: Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM	14
IV	Implementing Customer Relationship Management (CRM) Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, Contact management, Building Customer Relationship Management (CRM), Effectiveness of Customer Relationship Management (CRM), Organising of Customer Relationship Management (CRM), Employee and customer management process.	14
V	CRM in Services : Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector, Supply-Demand Mismatches and their impact on CRM; The Past, Present and Future of CRM.	14
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Shamshar Singh	Customer Relationship Management	Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shraddha M.Bhome, Suyash v,Pradhan, Rajiv.S.Mishra and Sadhve D.Singh	Customer Relationship Management	Himalaya Publishing House	2018
2	Jagdish N Sheth, Parvatiyar Atul, et al.	Customer Relationship Management: Emerging Concepts, Tools and Applications	McGraw Hill Education	2017
3	Francis Buttle and Stan Macklan	Customer Relationship Management : Concepts and Technologies,	T&F INDIA 4TH EDITION	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E7			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective III: Auditing and Assurance	Semester:	VI
					Credits:	5

Course Objective

To understand Course Objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the auditing concepts and role of auditing in society.	K1
CO2	To understand the material business risk in accordance with auditing standards.	K2
CO3	To apply the fundamental auditing concepts.	K3
CO4	To review auditing issues and current developments in auditing theory and practice.	K4
Co5	To identify the primary audits	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M
CO3	M	H	H	M	M	M	H	H	H	H
CO4	M	H	H	M	H	L	H	H	M	H
CO5	H	H	M	H	H	H	H	H	H	L

H-High; M-Medium; L-Low

Units	Content	Hours
I	Introduction & Concepts of Auditing Auditing Concepts – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor’s Independence, Relationship of auditing with other disciplines – Green Auditing – E-Auditing.	15
II	Auditing engagement & Audit procedures Auditing engagement – Audit planning, Audit programme, Control of quality of audit work– Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers. Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Audit Sampling – Types of sampling, Test checking, Techniques of test checks.	14
III	Audit Control & audit risk Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit. Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.	14
IV	Audit of payments & Receipts Audit of payments – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation. Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts. Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers. Audit of Sales – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.	14
V	Ledger of Audit Audit of suppliers’ ledger and the debtors’ ledger – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts. Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.	14
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA.Tapan Jindal	Auditing and Assurance	Bharat Law house Pvt Ltd, New Delhi	2016

Reference Books:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	B N Tandon, S Sudharsnam & S Sundharabahu	A Hand Book of Practical Auditing,	S. Chand Publishing /15/e	2019
2	CA B. Saravana Prasath, CA G. Sekar	Student's Handbook On Auditing & Assurance	Commercial Law Publishers (India) Pvt. Ltd.	1 January 2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E8			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Major Elective III: Case Analysis	Semester:	VI
					Credits:	5

Course Objective

To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Compare and contrast the difference and similarities with the consumer market.	K1
CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team relationship.	K2
CO3	Demonstrate applied skills in HRM through exercises and case study work.	K3
CO4	To Analyse relevant case exercise in financial management for the purpose of investment.	K4
Co5	Focus on learner's behavior that is to be changed	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Case Study Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis	15
II	Case Studies in Marketing Case Studies in Marketing Related-Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	14
III	Case Studies in Human Resources Management Case studies in Human Resources Management Related-Training and development-Performance Appraisal-Leadership-Motivation	14
IV	Case Studies In Financial Management Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure- Budgeting.	14
V	Case studies in Costing-Production and Material Management Case studies in Costing-Production and Material Management related-Production Techniques – Material Management – Cost Management – Transport Management	14
Total Contact Hours		71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sherlakar.	Case studies in Marketing	Himalaya Publishing House.	1 st Edition.2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nair and Latha Nair	Personnel management and industrial relations	S.Chand and Company Pvt. Ltd.	2004
2	Sherlekar	Case studies in strategic marketing management	ICFAI University (Corp.)	2006
3	Chitra Atmaram Naik	Human Resource Management	Ane Books Pvt. Ltd	2016
4	Khan.M.Y. and P.K.Jain	Financial Management	Tata McGraw Hill publishing Company Ltd. New Delhi	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E9			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Major Elective III: Retail Business Management	Semester:	VI
					Credits:	5

Course Objective

On successful completion of the course the students should have Understood the features of retailing, learnt the theories of retail development and learnt retail development in India and global retail markets.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the functions of retail business and various retail formats and retail channels.	K1
CO2	Understand the difference between Retail and Manufacturing Supply Chain	K2
CO3	Understand, key drivers of retail supply chain and how to select a retail store location	K3
CO4	Analyze Retail Market and Financial Strategy including product pricing	K4
CO5	Integrate the various Supply Chain partners and how to collaborate with them	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hours
I	Introduction to Retailing Retail - Meaning – Functions and Special Characteristics of Retailer - Types of Retailers – Franchising – The Evolution of retail in India – Retailing as a Career– Consumer Behaviour in Retail Context	15
II	Retail Strategies Retail Strategies – Retail Location – Site Selection – Merchandise Management – Managing Service and Quality – Strategic planning - Global retail markets: Strategic planning process for global retailing - Factors affecting the Success of a Global Retailing Strategy .	14
III	Human Resource Management in Retail Organization Structure and Human Resource Management in Retail – Retail Store Operations – Financial Aspects of Retail – Retail Marketing and Communication.	14
IV	Retail Management Information Systems Servicing the Retail Customer – Retail Store Design and Visual Merchandising – Retail Management Information Systems – Supply Chain Management.	14
V	IT Applications in Retail IT Applications in Retail – Data Base Marketing – Electronic Retailing – International Retailing Trends – Ethics in Retailing – Competition Commission of India.	14
	Total Contact Hours	71

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Swapna pradhan	Retailing Management	Tata Mc Graw- Hill companies	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Barrt Vernab & Joel Evan	Retail Management	Macmillan, New Delhi	2005
2	Geroge H. Lucas, Robert P. Bush, Larry G. Gresham	Retailing	All India Publishers.	2004
3	Gibson Vedamani	Retail Management	Jaico Publishers	2007

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6AL			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Advanced Learners course 2: Accounting Standards	Semester:	VI
				Credits:	4**	

Course Objective

To make the students acquire the knowledge of provisions and application of Indian Accounting Standards

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Indian Accounting Standards	K2
CO2	To Apply the Accounting standards in preparing accounting policies, cash flow statement and disclosing accounting policies	K3
CO3	To Apply the Accounting standards in Fixed assets, investments, amalgamation and Government accounting	K4
CO4	To Analyze the implementation of Accounting standards in related party transactions, EPS and Taxes on income	K4
CO5	To Evaluate the development and significance of Ind AS	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	H	H
CO2	H	M	M	L	L	H	M	H	H	H
CO3	H	M	M	M	L	M	M	H	H	H
CO4	H	M	H	H	L	M	M	H	H	H
CO5	H	M	H	H	M	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	
I	INTRODUCTION: Introduction to Accounting Standards – Course Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India	Self Study
II	Introduction of Ind AS: Introduction – Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve-outs/ins in Ind AS – AS vs. Ind AS – Roadmap for Implementation of Ind AS.	
III	AS-1, 2, 3, 4, 5, 7 and 9: AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit/Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition	Self Study
IV	AS-10, 11, 12, 13, 14, 16 and 17: AS-10: Property, Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs – AS-17: Segment Reporting	
V	AS-18, 19, 20, 22, 24, 26 and 29: AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets	

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CA Dinesh Saini CA Rajesh Saini	Accounting Standards	Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	The Institute of chartered Accountants of India	Indian Accounting Standards (IND AS), An Overview Revised 2019	The Institute of chartered Accountants of India	2019
2	Taxmann	Indian Accounting Standards(Ind AS)- As Amended by Companies (Indian Accounting Standards) Amendment Rules 2020	Taxmann Publication Pvt. Ltd.	2020
3	Dr. D.S. Rawat	Students' Guide to Accounting Standards	Taxmann Publication Pvt. Ltd.	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6VA			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Value Added Course: Business System and Environment	Semester:	IV
					Credits:	1*

Course Objective

To inculcate the students about the various business systems and its environment that can be useful for them to become the entrepreneurs.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts business sytem	K2
CO2	To Apply the knowledge of Government policies in business	K3
CO3	To Analyse the micro environment factors of business	K4
CO4	To Analyze the macro environment factors of business	K4
CO5	To Evaluate the various financial assistance available for a business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	L	M	L	L	M	L	H	M	L
CO2	H	L	M	L	L	M	L	H	M	L
CO3	H	L	M	M	L	M	L	H	M	M
CO4	H	L	H	H	L	M	M	H	M	M
CO5	H	L	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Units	Content	Hours
I	Introduction to Business Business – Introduction – Course Objectives of Business – Forms of Business organizations- Corporate Social Responsibilities - Government Policies – Liberalisation, Privatisation and Globalisation	10
II	Business Environment Business Environment – Micro and Macro Environment - Elements of Microenvironment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries. Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.	10
III	Financial Support to business Financial Support to business – RBI, Commercial Banks, Development Banks – DIC, SIDBI, IDBI	10
	Total Contact Hours	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

Study Materials prepared by the Department of B.Com (Professional Accounting), NGM College (Autonomous), Pollachi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA6S3			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	2	Skill Based Subject Elective – II Entrepreneurial Development	Semester:	VI
					Credits:	2

Course Objective

On successful completion of this course, the student will be well versed the Concept relating to Entrepreneurship, Knowledge about the finance institution.

Course Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the activities of entrepreneur.	K1
CO2	To understand the procedures and process on Startup.	K2
CO3	To analyse the local and global business environment.	K3
CO4	To implement the government benefits in the business.	K4
Co5	Develop idea generation, creative and innovative skills	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H
CO3	H	M	M	M	M	H	H	H	L	M
CO4	M	H	H	H	H	H	H	M	M	H
CO5	H	H	H	M	L	H	M	M	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
I	Introduction & Concept of Entrepreneurship Concept of Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP.	6
II	Women entrepreneur Women entrepreneur & rural entrepreneur	6
III	Project identification The start-up process, Project identification – selection of the product	6
IV	Project formulation Project formulation - evaluation – feasibility analysis, Project Report	5
V	Incentives and subsidies Incentives and subsidies – Subsidied services – subsidy for market. Transport – subsidy - seed capital assistance - Taxation benefit to SSI role of entrepreneur in Export promotion and import substitution.	5
Total Contact Hours		28

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book:

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	NP Srinivasan and CB Gupta	Entrepreneurial Development	Sultan Chand & Sons	1 January 2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Renu Arora & S.KI.Sood	Fundamentals of Entrepreneurship and Small Business	Kalyani Publishers	2013
2	P.Saravanel	Entrepreneurial Development	Margham Publication	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6S22			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	2	Skill Based Elective - II : Supply Chain Management	Semester:	VI
					Credits:	2

Course Objective

To create awareness about the supply chain activities taken to deliver the goods

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand the operations of supply chain management.	K2
CO2	To apply the supply chain integration in various industries	K3
CO3	To Analyse the strategic alliance in supply chain related partnerships	K4
CO4	To apply the outsourcing practices in business.	K3
CO5	To evaluate the customer value in supply chain management	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H
CO3	H	M	M	M	M	H	H	H	L	M
CO4	M	H	H	H	H	H	H	M	M	H
CO5	H	H	H	M	L	H	M	M	M	M

H-High; M-Medium; L-Low

Unit	Content	Hours
I	INTRODUCTION: Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system	6
II	Supply chain Integration Supply chain Integration - Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies	6
III	Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of Retailer-supplier partnership (RSP) – distributor Integration	6
IV	Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement	5
V	Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures	5
Total Contact Hours		28

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Michael H. Hugos	Essentials of Supply Chain Management	John Wiley & Sons	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sunil Chopra Kellogg Peter Meindl	Supply Chain Management STRATEGY, PLANNING, AND OPERATION	Pearson Education, Inc., publishing as Prentice Hall	2016
2	Martin Christopher	Logistics & Supply Chain Management	FT Publishing International, Fifth Edition	2016
3	David Balchand	Supply Chain Management Best Practices	Wiley	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. D.Padma Signature:	Name: Dr. S. B. Gayathri Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezhan Signature: