

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

**(AUTONOMOUS) Pollachi – 642 001**

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



**DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING**

**SYLLABUS**

**2023-2026 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:

<b>PEO1</b>	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.
<b>PEO2</b>	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.
<b>PEO3</b>	Graduates of the programme will apply their critical thinking and can become a competent entrepreneur in the field of commerce.
<b>PEO4</b>	Graduates of the programme will discharge their duties as accounting and auditing professionals with code of conduct and ethics
<b>PEO5</b>	Graduates of the programme will be involved in Communication Skills, Ethical Values and lifelong learning to be future ready professionals.

## Program Outcomes:

<b>PO1</b>	<b>Disciplinary Knowledge:</b> Demonstrate knowledge in the field of Accounting and Auditing and its application in the business world.
<b>PO2</b>	<b>Communication Skills:</b> Acquire soft skills (Analytical, Communication) to compete in the competitive Professional and business environment.
<b>PO3</b>	<b>Critical Thinking:</b> Apply the knowledge and skills to solve the problems prevailing in the profession and business.
<b>PO4</b>	<b>Problem Solving:</b> Evaluate the problems in the areas of the business such as Finance, Marketing, Taxation and other branches and offering well-defined solutions.
<b>PO5</b>	<b>Research Related Skill:</b> Creating an opportunity to provide an insight of research in commerce and interdisciplinary areas.
<b>PO6</b>	<b>ICT Digital Literacy:</b> Exposing to various ICT tools for professional, business and personal growth.
<b>PO7</b>	<b>Self-Directed Learning and Ethical Values:</b> 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 and More responsible in life, and in handling problems with sustainable solutions, while keeping human relationships and human nature in mind.
<b>PO8</b>	<b>Life-Long Learning:</b> Acquiring learning experiences to the holistic development of the self and society.

## Program Specific Outcomes:

<b>PSO - 01</b>	Apply the fundamentals of Accounting, Taxation and Auditing knowledge in their profession and employment.
<b>PSO - 02</b>	Analyse and interpret the financial statements of the organizations and also able to give appropriate solutions.

## Mapping

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

**N.G.M College (Autonomous), Pollachi**  
**Department of Commerce – Professional Accounting**  
**Scheme of Examination for 2023 – 2026 Batch**  
**Choice Based Credit System & OBES**

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

Part	Course Code	COURSE NAME	Hrs/Week		Exam Hrs	MAX.MARKS			Credits
			T	P		CIA	ESE	Total	
<b><u>I SEMESTER</u></b>									
I	23UTL1C1	Tamil Paper-I							
	23UHN1C1	Hindi Paper-I							
	23UFR1C1	French Paper-I	5		3	25	75	100	3
II	23UEN101/ 23UEN102	Communication Skills – I (Level I) / Communication Skills – I (Level II)	5		3	25	75	100	3
III	23UPA101	<b>CC I</b> : Financial Accounting	6	-	3	25	75	100	5
	23UPA102	<b>CC II</b> : General Economics	4	-	3	25	75	100	4
	23 UPA 1A1/ 23 UPA 1A2	<b>GE I – Allied I</b> : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)	-	4	3	20 12	30 38	50	3
	23 UPA 103	<b>CC III</b> : Principles of Management	4	-	3	25	75	100	3
IV	23EVS101	<b>AECC I</b> : Environmental Studies	1	-	-	-	-	-	-
	23HEC101	Human Excellence: Personal Values & SKY Yoga Practice - I	1	-	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games, etc.,)	-	-	-	-	-	-	-
EC		Online Course(Optional) (MOOC / NPTEL / SWAYAM)	-	-	-	-	-	-	Grade
		Total	26	4		170	430	600	22

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

CC – CC Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course

Part	Course Code	COURSE NAME	Hrs/Week		ExamHrs	MAX.MARKS			Credits
			T	P		CIA	ESE	Total	
<b><u>II SEMESTER</u></b>									
I	23UTL2C2	Tamil Paper-II	5		3	25	75	100	3
	23UHN2C2	Hindi Paper-II							
	23UFR2C2	French Paper-II							
II	23UEN202 / 23UEN203	Communication Skills – II (Level I) / Communication Skills – II (Level II)	5		3	25	75	100	3
III	23UPA204	CC IV: Higher Financial Accounting	6	-	3	25	75	100	4
	23UPA205	CC V: Commercial Law	5	-	3	25	75	100	4
	23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages	5	-	3	25	75	100	3
	23UPA2S1/ 23UPA2S2	SEC I: Naan Mudhalvan :Communication Skills/ Mutual Funds	2	-	2	-	50		
IV	23EVS201	AECC I: Environmental Studies	1		2	-	50	50	2
	23HEC202	Human Excellence: Family Values & SKY Yoga Practice - II	1		2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports& Games, etc.,)	-	-	-	-	-	-	-
EC	23CMM201	Manaiyiyal Mahathuvam - I	15 Hrs.		2	-	50	50	Grade
	23CUB201	Uzhavu Bharatham– I	15 Hrs.		2	-	50	50	Grade
		Online Course(Optional)(MOOC/NP TEL/SWAYAM)	-	-	-	-	-	-	-
<b>Total</b>			<b>30</b>			<b>150</b>	<b>500</b>	<b>650</b>	<b>22</b>

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

CC – CC Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course

Part	Course Code	COURSE NAME	Hrs/W eek		Exa mH rs	MAX.MARKS			Credits
			T	P		CIA	ESE	Total	
<b><u>III SEMESTER</u></b>									
I	23UTL3C3	Tamil Paper-III	3		3	25	75	100	3
	23UHN3C3	Hindi Paper-III							
	23UFR3C3	French Paper-III							
II	23UEN 3C3	Communication Skills – III	3		3	25	75	100	3
III	23UPA306	<b>CCVI:</b> Corporate Accounting	6	-	3	25	75	100	4
	23 UPA 307	<b>CC VII:</b> Income Tax	6	-	3	25	75	100	4
	23UPA308	<b>CC VIII:</b> Company Law and Secretarial Practice	5	-	3	25	75	100	3
	23UPA3A1 / 23UPA3A2	<b>GE III – Allied III:</b> Computer Applications – I; Programming Lab in Tally / Visual Basic	1	4	3	20	30	50	4
IV	23HEC303	Human Excellence Paper: Professional Values & SKY Yoga Practice - III	1		2	25	25	50	1
	23UPA3N1/2 3UPA3N23	Non-Major Elective I : Accounting and Auditing / Company Law	1	-	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports& Games, etc.,)	-	-	-	-	-	-	-
EC	23CMM302	Manaiyiyal Mahathuvam-II	15 Hrs.		2	-	50	50	Grade
	23CUB302	Uzhavu Bharatham– II	15 Hrs.		2	-	50	50	Grade
	23UPA3VA	<b>VAC I:</b> Entrepreneurial Development	30 Hrs.						2**
<b>Total</b>			<b>26</b>	<b>4</b>		<b>170</b>	<b>480</b>	<b>650</b>	<b>24</b>

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

CC – CC Course; GE – Generic Elective; VAC-Department Specific Value Added Course;

\*Extra Credits;

Part	Course Code	COURSE NAME	Hrs/Week		Exam hrs	MAX.MARKS			Credits
			T	P		CIA	ESE	Total	
<b><u>IV SEMESTER</u></b>									
I	23UTL4C4	Tamil Paper-IV							
	23UHN4C4	Hindi Paper-IV	3		3	25	75	100	3
	23UFR4C4	French Paper-IV							
II	23UEN4C4	Communication Skills – IV	3		3	25	75	100	3
III	23UPA409	CC IX: Higher Corporate Accounting	6	-	3	25	75	100	4
	23UPA410	CC X: Financial Management	5	-	3	25	75	100	3
	23UPA 411	CC XI Executive Communication	5	-	3	25	75	100	3
	23UPA4A1 / 23UPA4A2	GE IV – Allied IV: Advanced Excel / Web Designing	-	4	3	20	30	50	3
	23UPA4S1/ 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance	2	-	2	-	50	50	2
IV	23HEC404	Human Excellence: Social Values & SKY Yoga Practice - IV	1		2	25	25	50	1
	23UPA4N1/23UPA4N2	Non-Major Elective Paper -II : Taxation /Contract Act	1		2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games, etc.,)		-	-	-	-	50	1
EC	23CMM403	Manaiyiyal Mahathuvam-III	15 Hrs.		2	-	50	50	Grade
	23CUB403	Uzhavu Bharatham– III	15 Hrs.		2	-	50	50	Grade
	23UPA4VA	VAC II: Research Methodology	30 Hrs.						2**
Total			30			170	580	750	25

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course  
 CC – CC Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC- Department Specific Value Added Course; \*Extra Credits;



Part	Course Code	COURSE NAME	Hrs/Week		ExamHrs	MAX.MARKS			Credits
			T	P		Int	Ext	Total	
<b><u>V SEMESTER</u></b>									
III	23UPA512	<b>CC XII:</b> Cost Accounting	6	-	3	25	75	100	4
	23UPA513	<b>CC XIII:</b> Indirect Taxation	5	-	3	25	75	100	3
	23UPA5E1/ 23UPA5E2/ 23UPA5E3	<b>DSE-I#:</b> (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0	5	-	3	25	75	100	4
	23UPA514	<b>CCXIV:</b> Information Technology & E- Security	5	-	3	25	75	100	4
	23UPA515	<b>CC XV:</b> Human Resource Management	5	-	3	25	75	100	4
	23UPA5S1 / 20UPA5S2	<b>SEC III:</b> Modern Marketing / Industrial Law	3	-	2	-	50	50	2
	IV	23HEC505	Human Excellence: National Values & SKY Yoga Practice-V	1		2	25	25	50
EC	23CSD501	Soft Skills Development–I	-		-	-	-	-	Grade
	23GKL501	General Knowledge	S	S	2	-	50	50	Grade
	23UPA5AL	Advanced Learner Course(ALC) –I (Optional)-Self Study: Business Commercial Knowledge	SS				100	100	2*
<b>Total</b>			30			150	500	650	23

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

CC – CC Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional)

\*Extra Credits; \*\*Credits – Based on course content maximum of 4 credits

Part	Course Code	COURSE NAME	Hrs/Week		Exam /Hrs	MAX.MARKS			Credits
			T	P		Int	Ext	Total	
<b><u>VI SEMESTER</u></b>									
III	23UPA616	<b>CC XVI</b> : Management Accounting	6	-	3	25	75	100	5
	23UPA6E4 / 23UPA6E5 / 23UPA6E6	<b>DSE-II<sup>###</sup></b> : (A) Operations Research (B) Investment Management (C)Customer Relationship Management	6	-	3	25	75	100	5
	23UPA6E7 / 23UPA6E8 / 23UPA6E9	<b>DSE-III<sup>###</sup></b> : (A) Auditing and Assurance (B) Case Analysis (C)Retail Business Management	6	-	3	25	75	100	4
	23UPA617	<b>CC XVII</b> : Strategic Management	6	-	3	25	75	100	4
	23UPA618	<b>CC XVIII: Practical Auditing</b>	3	-	3	25	75	100	3
	23UPA6S1/ 23UPA6S2	<b>SEC IV</b> : Naan Mudhalvan: Digital Marketing / Capital Market	2	-	2		50	50	2
IV	23HEC606	Human Excellence Paper: Global Values & SKY Yoga Practice- VI	1		2	25	25	50	1
EC	23CSD602	Soft Skills Development–II		-	-	-	-	-	Grade
	23UPA6AL	Advanced Learner Course( <b>ALC</b> ) -II (Optional)- Self Study: Accounting Standards	SS				100	100	2*
<b>Total</b>			30			150	450	600	24
<b>Grand Total</b>						<b>940</b>	<b>2960</b>	<b>3900</b>	<b>140</b>

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

CC – CC Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional)

\*Extra Credits; \*\*Credits – Based on course content maximum of 4 credits

**List of Abbreviations:**

**CC – CC Course**

**GE – Generic Elective**

**AECC – Ability Enhancement Compulsory Course**

**SEC – Skill Enhancement Course**

**DSE – Discipline-Specific Elective**

**VAC –Value Added Course**

**ALC – Advanced Learner Course**

**Grand Total = 3900; Total Credits = 140**

**Extension Activities – Annexure I**

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

<b>S. No</b>	<b>Subject Code</b>	<b>Subjects</b>
1	23 UNC 401	NCC
2	23 UNS 402	NSS
3	23 USG 403	Sports and Games
4	23 URO 404	Rotract Club
5	23 URR 405	Red Ribbon Club
6	23 UYR 406	Youth Red Cross
7	23 UCA 407	Consumer Awareness Club
8	23 UED 408	Entrepreneurship Development Cell
9	23 UCR 409	Center for Rural Development
10	23 USS 410	Student Guild of Service
11	23 UGS 411	Green Society
12	23 UEO 412	Equal Opportunity Cell
13	23 UFA 413	Fine Arts Club
14	23 UAM 414	Arutchelvar Students Thinkers Forum
15	23 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: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	<b>75</b>
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

### 2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	<b>50 (Reduced to 38)</b>
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 25	Descriptive/ Detailed	

### 3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	<b>50 (Reduced to 38)</b>
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

#### 4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (CC / Elective)	50	20	30	10	05	05
Practical (CC / Elective)	75	30	45	20	05	05
Practical (CC / Elective)	100	40	60	30	05	05

#### 5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

\* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

## Components of Continuous Internal Assessment (CIA)

### THEORY

**Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;**

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

\*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

**Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)**

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

**PROJECT**

**Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;**

Components		Calculation	CIA Total
Review I	5	$5+5+5+10$	25
Review II	5		
Review III	5		
Report Submission	10		

**Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;**

Components		Calculation	CIA Total
Review I	10	$10+ 10+10+20$	50
Review II	10		
Review III	10		
Report Submission	20		

# Continuous Internal Assessment for Internship For B.Com (Professional Accounting) Students

## 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 25 marks for Internal and 75marks for external evaluation

### Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
<b>Total</b>		<b>25</b>

\* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
<b>Total</b>		<b>75</b>

\* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

### Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
<b>Evaluation</b>			75
Originality of Idea	10	50	
Relevance to Current Trend	10		
Candidate Involvement	10		
Presentation of Report	10		
Thesis Style / Language	10		
Presentation of Report			25
Project Presentation	10		
Q&A Performance	15		

### Arrangement of Contents:

The sequence in which the project report material should be arranged and bound as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

### Size of the Project

The Project Report contents should be a maximum of not exceeding 70 pages.



## STUDENT SEMINAR EVALUATION RUBRIC

### Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>8-10</b>	<b>5-7</b>	<b>3-4</b>	<b>0-2</b>

<b>CRITERIA</b>	<b>A - Excellent</b>	<b>B - Good</b>	<b>C - Average</b>	<b>D - Inadequate</b>
<b>Organization of presentation</b>	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
<b>Knowledge of the subject &amp; References</b>	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 a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic OR background dominated seminar
<b>Presentation Skills using ICT Tools</b>	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
<b>Eye Contact</b>	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
<b>Elocution – (Ability to speak English language)</b>	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

# WRITTEN ASSIGNMENT RUBRIC

## Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>F</b>
<b>13-15</b>	<b>10-12</b>	<b>7-9</b>	<b>4-6</b>	<b>0-3</b>

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
<b>Content &amp; Focus</b>	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
<b>Sentence Structure &amp; Style</b>	<ul style="list-style-type: none"> <li>* Word choice is rich and varies</li> <li>* Writing style is consistently strong</li> <li>* Students own formal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is clear and reasonably precise</li> <li>* Writing language is appropriate to the topic</li> <li>* Words convey intended message</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is basic</li> <li>* Most writing language is appropriate to the topic</li> <li>* Informal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is vague</li> <li>* Writing language is not appropriate to the topic</li> <li>* Message is unclear</li> </ul>	* Not Adequate
<b>Sources</b>	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
<b>Neatness</b>	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
<b>Timeliness</b>	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

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>		
<b>Course Code:</b>	23 UPA 101		<b>Title</b>	<b>Batch:</b>	2023 - 2026	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>CC I : FINANCIAL ACCOUNTING</b>	<b>Semester:</b>	I
					<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes

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

### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account	16
II	<b>BRS and Final Accounts</b> Bank Reconciliation Statement - Need and Preparation Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	17
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Annuity Method. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	17
IV	<b>Accounting for Not- For - Profit Organisations</b> Introduction – Receipts and Payments account – Income and Expenditure account – Distinction between Receipts and Payments account – Income and Expenditure account - Preparation of Balance Sheet	18
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	18
	<b>Total Contact Hours</b>	<b>86</b>

**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 <sup>th</sup> 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. D.Padma	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 102		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	<b>CC II : General Economics</b>	<b>Semester:</b>	I
				<b>Credits:</b>	4

#### Course Objective

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

#### Course Outcomes

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

#### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
<b>I</b>	<p><b>Introduction to Economics</b></p> <p>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.</p>	11
<b>II</b>	<p><b>Theory of Consumer's Behaviour</b></p> <p>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.</p>	13
<b>III</b>	<p><b>Price Determination</b></p> <p>Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.</p>	12
<b>IV</b>	<p><b>Indian Economic Development</b></p> <p>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.</p>	14
<b>V</b>	<p><b>Aspects of Indian Economy</b></p> <p>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>.</p>	10
	<b>Total Contact Hours</b>	<b>60</b>

## 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. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:



<b>Programme Code:</b>	<b>B.Com (PA)</b>			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 1A1			<b>Title</b>	<b>Batch:</b>	<b>2023 – 2026</b>
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	<b>4</b>	<b>Tutorial Hrs./Sem.</b>	<b>-</b>	<b>GE I ALLIED I : Computer Applications – I Programming lab in MS Office</b>	<b>Semester:</b>	<b>I</b>
					<b>Credits:</b>	<b>3</b>

### Course Objective

To enhance the practical knowledge in Microsoft office

### Course Outcomes

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

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

### Mapping

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

**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. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 1A2		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	<b>GE I ALLIED I Introduction to Computers</b>	<b>Semester:</b>	I
				<b>Credits:</b>	3

### Course Objective

1. Know the basics of computer systems and information technology.
2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system.
3. Aware of different programming languages.
4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.
5. Make the students to develop the applications of computer information system in various business fields.

### Course Outcomes

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	<b>K1</b>
<b>CO2</b>	Recall and remember the different types of computers available in business industries.	<b>K2</b>
<b>CO3</b>	Aware of different programming and machine level languages and steps to develop computer programmes.	<b>K3</b>
<b>CO4</b>	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	<b>K4</b>
<b>CO5</b>	Create the applications of computer information system in various business fields.	<b>K5</b>

### 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	<b>HARDWARE AND SOFTWARE</b> Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.	12
II	<b>COMPUTER SYSTEMS</b> Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems.	12
III	<b>COMPONENTS OF COMPUTERS AND SOFTWARE</b> Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme	12
IV	<b>OPERATING SYSTEMS</b> Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites- mobile computers.	12
V	<b>SYSTEM ANALYSIS AND DESIGN</b> System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.	12
<b>Total Contact Hours</b>		<b>60</b>

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

### Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

<b>Text Book(s)</b>
Computer and common sense-Roger Hunt and John Shellery
Using Micro Computers- Brightman and Dimsdale
P.c.Software made simple-R.K.Taxali
<b>Reference Books</b>
Introduction to computers-Alexis Leon and Mathews Leon
Information technology for management-Henry C.Lucas
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b>
<a href="https://www.youtube.com/watch?v=Qy064xFEW64">https://www.youtube.com/watch?v=Qy064xFEW64</a>
<a href="https://www.youtube.com/watch?v=0fbNLQjNltE">https://www.youtube.com/watch?v=0fbNLQjNltE</a>
<a href="https://www.youtube.com/watch?v=dx1-_4tlJus">https://www.youtube.com/watch?v=dx1-_4tlJus</a>

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 Chezhian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 103			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	<b>CC III : Principles of Management</b>	<b>Semester:</b>	I
					<b>Credits:</b>	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

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

### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	<b>12</b>
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	<b>12</b>
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	<b>13</b>
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	<b>11</b>
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	<b>12</b>
	<b>Total</b>	<b>60</b>

### **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: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>		
<b>Course Code:</b>	23 UPA 204		<b>Title</b>	<b>Batch:</b>	2023 – 2026	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>CC IV : HGER FINANCIAL ACCOUNTING</b>	<b>Semester:</b>	II
					<b>Credits:</b>	4

#### Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

#### Course Outcomes

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

#### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<p><b>Admission and Retirement of Partner</b></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><b>Death of a partner and Dissolution of firm</b></p> <p>Death of Partner - Executor’s Account - Dissolution of firm</p>	17
III	<p><b>Insolvency of partner and Sale of firm</b></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><b>Branch and Departmental accounts</b></p> <p>Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.</p>	16
V	<p><b>Hire Purchase and Installment accounting</b></p> <p>Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.</p>	17
	<b>Total Contact Hours</b>	<b>86</b>

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

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Methods:**

Seminar, Quiz, Assignments, Group Task.

**Text Book**

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

**Reference Books:**

<b>S.No</b>	<b>Author</b>	<b>Title of the Book</b>	<b>Publishers/Edition</b>	<b>Year of Publication</b>
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.

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 205		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CC V : COMMERCIAL LAW</b>	<b>Semester:</b>	II
				<b>Credits:</b>	4

#### Course Objective

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

#### Course Outcomes

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

#### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
<b>I</b>	<b>Indian contract act 1872:</b> 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.	14
<b>II</b>	<b>Consideration</b> Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. <b>Capacity to Contract:</b> Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Name and Signaturercion – Undue Influence – Fraud – Mistake and Misrepresentation.	16
<b>III</b>	<b>Performance of Contract</b> 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.	15
<b>IV</b>	<b>Contract of Indemnity and Guarantee</b> 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.	16
<b>V</b>	<b>Contract of Agency:</b> 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.	14
	<b>Total Contact Hours</b>	<b>75</b>

## **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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 2A1			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	4	<b>GE II ALLIED II – Business Maths &amp; Statistics</b>	<b>Semester:</b>	II
					<b>Credits:</b>	3

### Course Objective

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

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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 get the idea for selection of sampling	K3
CO4	To analyses the various statistical tools to find out the relevance	K4
Co5	To provide exposure on calculation of regression	K5

### Mapping

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

H-High; M-Medium; L-Low



Unit	Content	Hours
I	<b>Sets &amp; Functions</b> Sets, Functions and Relations - Limits and Continuity – Intuitive Approach	13
II	<b>Sequence and Series, Simple and Compound Interest</b> Arithmetic and geometric progressions Simple and Compound Interest including annuity – Applications.	12
III	<b>Measures of Central Tendency</b> Measures of Central Tendency and Dispersion- Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation, Correlation and Regression	16
IV	<b>Sampling Theory</b> 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	<b>Index Numbers</b> Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.	15
<b>Total Contact Hours</b>		<b>71</b>

**Distribution of Marks: Theory 20% Problems 80%**

**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
2	Navanitham, P.A	BusinessMathematics &Statistics	Jai Publishers,Trichy-21	2019

### 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 Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	Bachelor of Commerce (Professional Accounting)	
<b>Course Code:</b>	23 UPA 2A2			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>GE II ALLIED II – SPSS Packages</b>	<b>Semester:</b>	II
					<b>Credits:</b>	3

### Course Objective

- 1) To train students in SPSS Software
- 2) To expose the students to the analysis of statistical data

### Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand how to start SPSS	K1
CO2	To define a variety of statistical variables	K2
CO3	To enter basic data into SPSS	K3
CO4	To carry out a statistical analysis that can test hypotheses	K4
CO5	To be familiar with SPSS presentation and statistical output	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	<b>Introduction</b> Data handling: open SPSS data file – save – import from other data source – data entry – labeling for dummy numbers - recode in to same variable – recode in to different variable – transpose of data – insert variables and cases – merge variables and cases.	15
II	<b>Data handling</b> Data handling: Split – select cases – compute total scores – table looks – Changing column - font style and sizes	15
III	<b>Diagrammatic representation</b> Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Frequency Table – Histogram – Scatter diagram – Box plot.	15
IV	<b>Descriptive Statistics</b> Descriptive Statistics - Mean, Median, Mode, SD- Skewness- Kurtosis. Correlation – Karl Pearson’s and Spearman’s Rank Correlation , Regression analysis: Simple and Multiple Regression Analysis [ Enter and stepwise methods]	15
V	<b>Testing of Hypothesis</b> Testing of Hypothesis: Parametric – One sample – Two sample Independent t – test – Paired t – test. Non – parametric: One sample KS test- Mann-Whitney U test – Wilcoxon Signed Rank test - Kruskal Wallis test – Friedman test- Chi- square test. Analysis of variance: One way and Two way ANOVA.	15
<b>Total Contact Hours</b>		<b>75</b>

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## References:

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016, <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>
2. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.
3. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc

. 4. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

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 Chezhian  Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 2S2		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	<b>SEC I Naan Mudhalvan Mutual Funds</b>	<b>Semester:</b>	II
				<b>Credits:</b>	2

### Course Objective

To provide professional management of investments to individual and institutional investors.

### Course Outcomes

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To remember the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features	<b>K1</b>
<b>CO2</b>	To understand the legal structure of Mutual funds in India	<b>K2</b>
<b>CO3</b>	To deploy the knowledge Legal and regulatory framework of Mutual funds	<b>K3</b>
<b>CO4</b>	To review the Scheme related Information on Mutual Funds	<b>K4</b>
<b>CO5</b>	To apply various techniques to calculate Net Asset Value, Total Expense Ratio and Pricing Of Units	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<b>Concept and role of a mutual fund</b> Concept of a Mutual fund - Classification of Mutual Funds - Growth of the mutual fund industry in India	6
II	<b>Legal structure of mutual funds in india</b> Structure of Mutual Funds in India - Key Constituents of a Mutual Fund - Organization Structure of Asset Management Company - Role and Support function of Service Providers - Role and Function of AMFI	6
III	<b>Legal and regulatory framework</b> Role of Regulators in India - Role of Securities and Exchange Board of India - Due Diligence Process by AMCs for Distributors of Mutual Funds - Investor Grievance Redress Mechanism - AMFI Code of Conduct for Intermediaries	6
IV	<b>Scheme Related Information</b> Mandatory Documents - Non-Mandatory Disclosures	6
V	<b>Net Asset Value, Total Expense Ratio And Pricing Of Units</b> Computation of Net Assets of Mutual Fund Scheme and NAV - Concept of Entry and Exit Load and its impact on NAV NAV, Total expense ratio and pricing of units for the Segregated Portfolio	6
<b>Total Contact Hours</b>		<b>30</b>

### 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.	Taxmann's	Mutual Fund Distributors	Workbook Version	June 2022
2.	Sundar Sankaran	Indian Mutual Funds Handbook (5th Edition)	Vision Book Pvt Ltd	2018

**Reference Books:**

<b>S.No</b>	<b>Author</b>	<b>Title of the Book</b>	<b>Publishers/Edition</b>	<b>Year of Publication</b>
1.	R.Glenn Hubbard	The Mutual Fund Industry	Columbia Business School	2010
2.	Vivek Negi	Mutual Funds - Ladder to wealth creation	Diamond Books	2012

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:



<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 306		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	<b>CC VI : CORPORATE ACCOUNTING</b>	<b>Semester:</b>	III
		4		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes

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

### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<b>Share Capital</b> 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	<b>Preference Share and Debentures</b> 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	<b>Financial Statement of Companies</b> 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	<b>Valuation of Shares and Goodwill</b> Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	17
V	<b>Liquidation of Companies</b> 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
	<b>Total Contact Hours</b>	<b>86</b>

**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:**

<b>S.No</b>	<b>Author</b>	<b>Title of the Book</b>	<b>Publishers/Edition</b>	<b>Year of Publication</b>
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.

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

<b>Pogramme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 307			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>CC VI : INCOME TAX</b>	<b>Semester:</b>	III
					<b>Credits:</b>	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	<b>Income Tax</b> 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	<b>Income from Salaries</b> Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment – Retrenchment compensation - Deductions out of Gross Salary.	17
III	<b>Profits and Gains of Business and Profession</b> Business Vs. Profession - Computation of Profits and Gains of Business -Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	17
IV	<b>Income from House Property</b> Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long- term Capital Gains – Exempted Capital Gains.	17
V	<b>Income from other Sources</b> 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.	18
	<b>Total Contact Hours</b>	<b>86</b>

**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 2023

## Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang (2023)	Principles of Business Management	Sahitya Bhawan Publication	2023
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Navman Prakashan Aligarh.	Current Edition 2023
3	Dr. H.C. Mehrotra, Dr. S.P. Goyal	Income Tax Procedure & Practice	Sahithya Bhavan Publisher	2023

### 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. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme code</b>	B.Com PA			<b>Programme Title</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code</b>	23 UPA 308			<b>Title</b>	<b>Batch</b>	2023-2026
<b>Hrs/Week</b>	5	<b>Tutorial Hrs/Sem.</b>	-	<b>CC VIII : Company Law and Secretarial Practice</b>	<b>Semester</b>	III
					<b>Credits</b>	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

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

### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
<b>I</b>	<b>Company:</b> 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.	15
<b>II</b>	<b>Memorandum &amp; Articles:</b> 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.	15
<b>III</b>	<b>Directors &amp; Prospectus:</b> 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.	15
<b>IV</b>	<b>Meeting:</b> 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	15
<b>V</b>	<b>Winding up of Company:</b> 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.	15
	<b>Total Contact Hours</b>	<b>75</b>

### **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 <sup>st</sup> 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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23UPA 3A1			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1/4	<b>Tutorial Hrs./Sem.</b>	-	<b>GE III ALLIED III : Computer Applications – II Programming lab in Tally</b>	<b>Semester:</b>	III
					<b>Credits:</b>	4

#### Course Objective

To develop the computerized accounting Knowledge

#### Course Outcomes

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

#### Mapping

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

H-High; M-Medium; L-Low

<b>Accounting Information - Level I</b>			
<b>Unit I</b>	Company Creation/Alteration/Deletion	Report-Ledger summary-Group summary- Trial Balance – P&L	12( L)
	Group ledger creation/Alteration/Deletion		
	Voucher preparation/Alteration/Deletion	A/C – Balance Sheet with adjustment without adjustment	4 (T)
	Receipt (14)		
<b>Inventory Information I</b>			
<b>Unit II</b>	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		4 (T)
<b>Accounting information - Level II</b>			
<b>Unit III</b>	Bill wise details	Party balance with interest	12 (L)
	Interest calculations		
	Bank Reconciliation Statement		4 (T)
	Cost categories/ cost center		
<b>Inventory Information II</b>			
<b>Unit IV</b>	Stock Journal (Input/ Output)	Stock summary	10 (L) 4(T)
<b>Employee payroll and GST</b>			
<b>Unit V</b>	GST Calculation	GST – 3B	
<b>Total Hrs</b>			<b>75</b>

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Methods:**

Seminar, Quiz, Assignments, Group Task.

### **Text Book:**

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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:	23UPA 3A2		Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	GE III ALLIED III : Visual Basics	Semester:	III
				Credits:	4

### Course Objective

1. To acquire the knowledge on application of Visual basic.
2. To apply the concepts of vb in business applications.
3. To develop programs using visual basic.
4. To design the form for performing programs in IDE environment.

### Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K1
CO2	Create different databases using access application for developing the business transactions	K2
CO3	Gain the knowledge on creating database using oracle.	K3
CO4	Gain knowledge on application of oracle statements to extract the particular data base.	K4
CO5	Gain the knowledge on developing employees and salary databases using oracle.	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

### List of Programmes

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function
3. Design a form to display an advertisement banner using image box control with string function.
4. Design a form to compute cost of capital using finance function in visual basic using check box.
5. Design a form to perform working capital analysis by declaring finance function using flex grid control.
6. Design a form to display Break-even analysis using line and chart controls, by declaring variables. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
7. Design a form to display Product Life Cycle using slider control.
8. Design a Pay Slip for an organization and create a data base using SQL and Data Control.
9. Design the form to display the highlights of the budget using option button and animation.
10. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.

### Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- 1 <https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s>
- 2 [https://www.youtube.com/watch?v=uTy\\_qBKr5mE](https://www.youtube.com/watch?v=uTy_qBKr5mE)
- 3 <https://www.youtube.com/watch?v=PldGe0-FnI8>

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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 3N1		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	<b>Non Major Elective – 1 Accounting and Auditing</b>	<b>Semester:</b>	III
				<b>Credits:</b>	2

### Course Objective

To understand Accounting and Auditing in Business

### Course Outcomes

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

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

### Mapping

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

H-High; M-Medium; L-Low

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

## 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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23UPA3N2		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	<b>Non Major Elective – 1 Company Law</b>	<b>Semester:</b>	III
				<b>Credits:</b>	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
<b>CO1</b>	To recollect massive knowledge and expertise in company law.	<b>K1</b>
<b>CO2</b>	To understand the contemporary perspectives in the existing laws.	<b>K2</b>
<b>CO3</b>	To review the functioning and execution of company law in practice.	<b>K3</b>
<b>CO4</b>	To Study the procedure followed for winding up of the company	<b>K4</b>
<b>CO5</b>	To execute the company relations in practice	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low



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

### 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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA6S3		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	<b>VA C - I Entrepreneurial Development</b>	<b>Semester:</b>	III
				<b>Credits:</b>	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

**NOTE: 30hrs Extra hrs paper**

Units	Content	Hrs
I	<b>Introduction &amp; Concept of Entrepreneurship</b> Concept of Entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP.	10
II	<b>Women entrepreneur, Incentives and subsidies</b> Women entrepreneur & rural entrepreneur. 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.	10
III	<b>Project identification, Project formulation</b> The start-up process, Project identification – selection of the product. Project formulation - evaluation – feasibility analysis, Project Report	10
<b>Total Contact Hours</b>		<b>30</b>

### 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.Saravanavel	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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>		
<b>Course Code:</b>	23 UPA 409		<b>Title</b>	<b>Batch:</b>	2023 – 2026	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>CC IX : HIGHER CORPORATE ACCOUNTING</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	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

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

### Mapping

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

H-High; M-Medium; L-Low

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
<b>I</b>	<b>Amalgamation, Absorption of companies</b> Accounting for Amalgamation (AS14) and Absorption of Companies.	17
<b>II</b>	<b>Reconstruction of Companies</b> Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	17
<b>III</b>	<b>Banking Company Accounts (Banking Regulation Act 1949)</b> Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	17
<b>IV</b>	<b>Insurance Company Accounts (IRDA Act 1999)</b> 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
<b>V</b>	<b>Holding Company Accounts</b> 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
<b>Total Contact Hours</b>		<b>86</b>

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

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Methods:**

Seminar, Quiz, Assignments, Group Task.

### **Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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 <sup>th</sup> 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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 410		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CC X : Financial Management</b>	<b>Semester:</b>	IV
				<b>Credits:</b>	3

### 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

PO /PSO CO	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

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
<b>I</b>	<b>Financial Management Sources of Capital and Cost of Capital</b> 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.	15
<b>II</b>	<b>Capital Structure and Leverage</b> Capital Structure: Determinants of Capital Structure - Capital Structure Theories – Leverage - Operating, Financial and composite Leverage.	15
<b>III</b>	<b>Capital Budgeting</b> 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.	15
<b>IV</b>	<b>Working capital Management</b> Working Capital: Concepts - factors affecting working capital requirements – Determining working capital requirements - Sources of working capital.	15
<b>V</b>	<b>Dividend and Leasing</b> Dividend Theories-Walter’s Model-Gordon’s Model – Dividend Policy- Determinants of Dividend Policy- Lease financing: Concept - Types - Advantages and disadvantages of leasing.	15
	<b>Total Contact Hours</b>	<b>75</b>

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Methods:**

Seminar, Quiz, Assignments, Group Task.

### **Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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 <sup>th</sup> Edition. (2019)
2	M.Y.Khan and P.K.Jain	Financial Management: Text, Problems and Cases	McGraw-Hill Education.	8 <sup>th</sup> 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. N. Sumathi  Signature:	Name: Dr. S. B. Gayathri  Signature:	Name: Thiru.K.Srinivasan  Signature:	Name: Dr.R.Manicka Chezhan  Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 411		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CC XI : Executive Communication</b>	<b>Semester:</b>	IV
				<b>Credits:</b>	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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Students to keep in mind the communication skills	<b>K1</b>
<b>CO2</b>	To understand the things that makes the business communication	<b>K2</b>
<b>CO3</b>	To set up the letters and its importance to the business	<b>K3</b>
<b>CO4</b>	To evaluate the various letters and its layout to the business	<b>K4</b>
<b>CO5</b>	To impart the correct practices of the strategies of Effective business writing	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Introduction to Communication</b> 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	<b>Enquiries &amp; Collection Letters</b> Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	15
III	<b>Banking Correspondence</b> 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	<b>Tools &amp; Techniques of Interviews</b> 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	15
V	<b>Report Writing</b> 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.	15
	<b>Total Contact Hours</b>	<b>75</b>

#### 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	Effective communication	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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 4A1			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	<b>GE IV Allied IV Advanced Excel</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	3

### Course Objective

To Use advanced functions and productivity tools to assist in developing worksheets.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To use a range of lookup and reference functions.	K1
CO2	To modify Excel options.	K2
CO3	To customize the formatting of charts in Excel	K3
CO4	To protect data in worksheets and workbooks.	K4
CO5	To create summaries in your spreadsheets using subtotals	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	H	M	L	M	L	L	H
CO3	M	H	M	M	H	M	M	H	M	H
CO4	L	H	L	L	H	L	L	H	M	H
CO5	H	H	M	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Managing worksheet</b> Insert, Modify, freeze, unfreeze, switch between worksheet, save as option, Calculation between sheets	12
II	<b>Formulas</b> ( Addition, Subtraction, Multiplication and division, Use sum, average, minimum, maximum, count, counta, round functions. Use the logical functions)	12
III	<b>Formatting</b> Format cells to display numbers as percentages, Copy the formatting form a cell, cell range to another cell, cell range, Apply text wrapping to contents within a cell, cell range, Align cell contents: horizontally, vertically. Merge cells and centre a title in a merged cell.	12
IV	<b>Chart</b> Add, remove, edit the chart title, change font size and colour of chart title, chart axes, chart legend text.	12
V	<b>Tables</b> Change fonts size and colour of chart title, chart axes, chart legend text Change font size and colour of chart title, chart axes, chart legend text, Using Auto filters, Change fonts size and colour of chart title, chart axes, chart legend text and Pivot Table.	12
	<b>Total Contact Hours</b>	60

### Text Book and Reference

MS Excel (Basic to Advance) ACCA Amarjit Kaur

[https://www.youtube.com/watch?v=h\\_UBLvhszko](https://www.youtube.com/watch?v=h_UBLvhszko)

[https://www.youtube.com/watch?v=8Ob8Hre\\_SnI](https://www.youtube.com/watch?v=8Ob8Hre_SnI)

<https://www.youtube.com/watch?v=DYYrkFHHtBc>

<https://www.youtube.com/watch?v=RkQI2wVpQAo>

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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 4A2			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	<b>GE IV Allied IV Web Designing</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	3

### Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

### Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	To Keep in mind the fundamental knowledge of internet and web designing	K2
CO2	Understand the concept of designing web pages in web sites using various HTML tags	K2
CO3	Apply the practical knowledge in creating HTML files	K3
CO4	Analyze and develop website designing skill in real business world	K4
CO5	Evaluate the creation of links between web pages	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

## Content

1. Write a HTML code for designing a web page for system configuration
2. Create a HTML document to show the important HTML tags
3. Design a web page to show the subject covered in the first year
4. Create a web page to list out the features of mobile phones using DIV element
5. List out the names of software companies using ordered list
6. List out the educational website using unordered list
7. Design a web page using Nested list.
8. Develop a web page to show the definition list using HTML tags
9. Create an advertisement of a product using HTML tags
10. Generate a web page using link within a web page
11. Develop a web page for NGM College using links for another web page
12. Generate a web page to display the weather report using table

### Pedagogy

Power point Presentations, Assignment, Experience Discussion

### Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

### Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jo Foster	Learn HTM for Beginner	Elluminet Press	2019



### Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jennifer Niederst Robbins	Learning Web Designing	O'Reilly	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.N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 4S2		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	<b>SEC II</b>  <b>Naan Mudhalvan</b>  Economics for Finance	<b>Semester:</b>	IV
				<b>Credits:</b>	2

### Course Objective

To analyzes the use and distribution of financial economics resources in markets.

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To remember the basics of National Income Accounting	<b>K1</b>
<b>CO2</b>	To understand the Keynesian Models	<b>K2</b>
<b>CO3</b>	To deploy the knowledge of Financial Markets	<b>K3</b>
<b>CO4</b>	To review the Fixed Income Securities	<b>K4</b>
<b>CO5</b>	To apply various techniques Institutional Structure of International Finance:	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<b>National Income Accounting</b> Accounting structure, key concepts in accounting for both closed and open economies – gross national product, gross domestic product, net national product, national income, savings and investment, balance of payments, circular flow of income, computational problems – expenditure approach, income approach and value added approach for measurement, input-output tables	6
II	<b>Keynesian Models</b> Simple Keynesian Model, assumptions, concepts of involuntary unemployment, liquidity preference, paradox of thrift, investment function, IS-LM model – two sector model, goods and money market equilibrium, multiplier, liquidity trap, complete Keynesian model – three sector model, role of government in terms of monetary and fiscal policy	6
III	<b>Introduction to Financial Markets</b> Capital markets, consumption and investments with and without capital markets, market places and transaction costs and the breakdown of separation; Fisher separation theorem; the agency problem; maximization of shareholder's wealth	6
IV	<b>Fixed Income Securities</b> Bond prices, spot prices, discount factors, and arbitrage, forward rates and yield-to-maturity, Price sensitivity, Hedging	6
V	<b>Institutional Structure of International Finance</b> The eurodollar, euro currency markets, multinational banking, international trader with letters of credit, financing international trade, institutions regulating international trade GATT, WTO, free – trade areas, customs union, NAFTA, ASEAN	6
	<b>Total Contact Hours</b>	<b>30</b>

### 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	Namit Arora	Financial Management & Economics for FinanceCA.	Taxmann Publications Private Limited; 5th Edition	2023

## Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherruni 2009.	International Trade and Export Management,	Himalya 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. D.Padma	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA4N1		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	<b>Non Major Elective-II Taxation</b>	<b>Semester:</b>	IV
				<b>Credits:</b>	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	<b>Tax:</b> Introduction– Meaning – Definition – Sources of Tax.	3
II	<b>Person:</b> Assessee – Assessment year – Previous Year- Types of taxes-Residential Status	3
III	<b>Direct Taxes:</b> Income tax – Meaning– Income under various heads.	3
IV	<b>Indirect Taxes:</b> Customs duty – Features-GST-Registration Procedures-Rate of tax	3
V	<b>Taxation:</b> Advantages of Direct and Indirect tax-Limitation of direct and Indirect tax	3
<b>Total Contact Hours</b>		<b>15</b>

## 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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23UPA4N2			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	<b>Non Major Elective-II Contract Act</b>	<b>Semester:</b>	IV
					<b>Credits:</b>	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 CO	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	<b>Contract</b> :Introduction– Definition – Essential elements of a Valid contract	3
II	<b>Offer and acceptance</b> : Introduction– legal rules for offer – legal rules for acceptance	3
III	<b>Consideration</b> :Introduction– Definition – legal rules for consideration	3
IV	<b>Capacity of contract</b> : Introduction– Minors – person of unsound mind-other persons	3
V	<b>Consent</b> : Introduction – meaning – free consent- undue influence- Difference between consent and undue influence	3
<b>Total Contact Hours</b>		<b>15</b>

### 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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 4VA		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	<b>VAC II Research Methodology</b>	<b>Semester:</b>	V
	-			<b>Credits:</b>	2*

### 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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To demonstrate the ability to choose methods appropriate to research aims and objectives	<b>K2</b>
<b>CO2</b>	To understand the limitations of particular research methods	<b>K2</b>
<b>CO3</b>	To develop skills in qualitative and quantitative data analysis and presentation	<b>K3</b>
<b>CO4</b>	To develop advanced critical thinking skills	<b>K4</b>
<b>CO5</b>	To demonstrate enhanced writing skills	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

**Note : 30 hrs Extra class hrs**

Unit	Content	Hours
I	<b>Introduction to research process:</b> Meaning of research – Objectives of research - Importance of research - Steps in the process of research - Defining the research problem - Problems encountered during research process.	10
II	<b>Sources of data:</b> Primary and Secondary: Primary data: Sources of primary data - Questionnaire –characteristics of a good questionnaire - Technique of preparing a questionnaire; Training in making a google form for online survey through questionnaire method Secondary data: Sources of secondary data - Use of internet as a source of secondary data, making the students familiar to various authentic websites, portals, etc	10
III	<b>Data analysis:</b> Extracting the data from sources - Coding, classification and tabulation of the data - Data analysis (Use of basic Excel in data analysis)	10
<b>Total Contact Hrs</b>		<b>30</b>

### 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: Dr.D.Padma	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>		
<b>Course Code:</b>	23 UPA 512		<b>Title</b>	<b>Batch:</b>	2023 - 2026	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>CC XII : COST ACCOUNTING</b>	<b>Semester:</b>	V
					<b>Credits:</b>	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 CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
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	<b>Cost concepts</b> 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	<b>Material Control</b> 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	<b>Labour and Overheads</b> 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	<b>Process Costing</b> Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.	17
V	<b>Unit, Job, Batch and Transport Costing</b> Unit Costing(theory only) – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features – Contract Costing	17
	<b>Total Contact Hours</b>	<b>86</b>

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 <sup>rd</sup> 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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 513			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>CC XIII: INDIRECT TAXATION</b>	<b>Semester:</b>	V
					<b>Credits:</b>	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	<b>Indirect Taxes</b> 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.	15
II	<b>Introduction and Scope of Customs Law in India</b> 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.	15
III	<b>Goods and Service Tax</b> 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.	15
IV	<b>Levy and Collection under SGST/CGST Acts</b> 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.	15
V	<b>Levy and Collection under the Integrated Goods and Service Tax Act 2017</b> 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.	15
	<b>Total Contact Hours</b>	<b>75</b>

### 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 Chezian  Signature:



<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 5E1		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>DSE I: (A) Banking Theory Law and Practice</b>	<b>Semester:</b>	V
				<b>Credits:</b>	4

### 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

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

### Mapping

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

H- High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Banking and its Functions</b> 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	<b>Functions of Central Bank and E-Banking</b> 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	<b>Banker and Customer</b> 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	<b>Paying and Collecting Banker</b> 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	15
V	<b>Loans , Advances and Non Performing Assets</b> 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	15
<b>Total Contact Hours</b>		<b>75</b>

### 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 <sup>th</sup> edition	2017
2	Varshney P.N	Banking theory and law practice	Sultan chand and Sons, 21 <sup>st</sup> 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. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA5E2			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE I:</b>	<b>Semester:</b>	V
				<b>(B)Principles of Insurance</b>	<b>Credits:</b>	4

### 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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To keep in mind the importance of Insurance Contract	<b>K1</b>
<b>CO2</b>	To understand the risk involved in Insurance	<b>K2</b>
<b>CO3</b>	To apply the Life insurance, Fire Insurance and Marine Insurance in day to day life	<b>K3</b>
<b>CO4</b>	To analyze the role of IRDA	<b>K4</b>
<b>CO5</b>	To have knowledge on Financial assistance and service. The legal & regulatory framework of the insurance system	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Principles of Insurance</b> Insurance – Meaning – Definition – Need for Insurance – Functions of Insurance – Insurance and Assurance – Fundamental Principles of Insurance – Different Types of Insurance	15
II	<b>Life Insurance</b> 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	<b>Fire &amp; Marine Insurance</b> 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	<b>Risk Management</b> Risk – Sources of Risk – Perils and Physical Hazard – Factors Relating to Physical Hazard – Sources of Risk Information – Risk Management	15
V	<b>Reforms of Insurance Sector</b> Reforms of Insurance Sector – Insurance Regulatory and Development Authority (IRDA) – Privatization of Insurance – Insurance and Economic Development.	15
<b>Total Contact Hours</b>		<b>75</b>

**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: Dr. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	22UPA5E3			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE I:</b>	<b>Semester:</b>	V
				<b>(C) MIS and Industry 4.0</b>	<b>Credits:</b>	4

### 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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To understand the basics of Management Information System	<b>K1</b>
<b>CO2</b>	To Apply the system concepts and the integration of business system and MIS	<b>K2</b>
<b>CO3</b>	To Apply the decision making concepts in buiness	<b>K3</b>
<b>CO4</b>	To Analyze the need for Industry 4.0	<b>K4</b>
<b>CO5</b>	To Evaluate the various applications and tools of Industry 4.0	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Introduction of MIS</b> MIS -Meaning and Definition- MIS Model – Components of MIS- Role and importance of MIS – Characteristics – MIS as competitive advantage	15
II	<b>System Concepts</b> 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	<b>Decision-Making Concepts</b> 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	<b>Industry 4.0</b> 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	15
V	<b>Applications and Tools of Industry 4.0</b> 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	15
<b>Total Contact Hours</b>		<b>75</b>

### 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. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme code</b>	B.Com PA		<b>Programme Title</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code</b>	23 UPA 514		<b>Title</b>	<b>Batch</b>	2023 - 2026
<b>Hrs/Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CCXIV : Information Technology &amp; E- Security</b>	<b>Semester</b>	V
		-		<b>Credits</b>	4

#### 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

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

#### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<b>Introduction to E-Commerce</b> 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	<b>Mobile Commerce</b> Mobile Commerce- Electronic Data Interchange-Definition-Evolution of EDI-Course Objectives Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems	15
III	<b>Online Purchases</b> 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	15
IV	<b>Communications System</b> 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.	15
V	<b>Authentication</b> 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
	<b>Total</b>	<b>75</b>

### 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:**

<b>S.No</b>	<b>Author</b>	<b>Title</b>	<b>Publication / Edition</b>	<b>Year of Publication</b>
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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA515		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CC XV : Human Resource Management</b>	<b>Semester:</b>	V
				<b>Credits:</b>	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

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

### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<p><b>HRM Introduction:</b> 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><b>Acquiring human Resources:</b> Human Resource Planning- need, benefits and process of HR planning.</p>	15
II	<p><b>Recruitment:</b> Definition and Course Objective of Recruitment- Sources of Recruitment, Methods of Recruitment.</p> <p><b>Selection:</b> 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><b>Job Analysis:</b> need for Job Analysis-Process of Job Analysis-Job Description-Job Specification- Process of Job Analysis-Benefits of Job Analysis.</p>	15
III	<p><b>Job Evaluation:</b> 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><b>Performance Appraisal:</b> 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>	15
IV	<p><b>Organizational Development:</b> 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>	15
V	<p><b>Social security and Employee welfare:</b> 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>	15
	<b>Total</b>	<b>75</b>

### Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

### Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

**Text Book :**

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

**Reference Book:**

<b>S.No</b>	<b>Author</b>	<b>Title</b>	<b>Publication / Edition</b>	<b>Year of Publication</b>
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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 5S1			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	<b>SEC III MODERN MARKETING</b>	<b>Semester:</b>	V
					<b>Credits:</b>	2

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

### 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	<b>Marketing:</b> 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.	9
II	<b>Product and Price:</b> Product – Features – Classification – New Product Planning and Development – Product LifeCycle – Pricing: Definition – Course Objectives – Factors affecting Price Determination – Methods of Setting Price	9
III	<b>Physical Distribution:</b> Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion — Need- Types – Sales Promotion Mix – Advertising – Publicity – Personal Selling.	9
IV	<b>Buyer’s Behaviour:</b> 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.	9
V	<b>Recent Trends in Marketing:</b> 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	9
<b>Total Contact Hours</b>		<b>45</b>

### 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. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 5S2		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	<b>SEC III Industrial Law</b>	<b>Semester:</b>	V
				<b>Credits:</b>	2

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

### 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	<b>Factories Act, 1948:</b> Objects, approval, licensing and registration of factories- provisions relating to health, safety, Welfare Measures.	9
II	<b>Workmen's Compensation Act 1923:</b> Objects, employers liability for compensation- amount of compensation-distribution of Compensation.	9
III	<b>Industrial Disputes Act 1947:</b> Objects, Industrial disputes - strikes-lockouts-layoff-retrenchment-Transfer and closure - Unfair Labor practices.	9
IV	<b>Employees State Insurance Act, 1948:</b> Objects-employees state insurance corporation-standing committee and medical benefit Council - provision relating to contribution – EPF – Gratuity.	9
V	<b>Wages And Bonus:</b> 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.	9
<b>Total Contact Hours</b>		<b>45</b>

### 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: Ms.J.Madhubala	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

<b>Programme code</b>	<b>B.Com PA</b>	<b>Programme Title</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code</b>	23 UPA 5AL	<b>Title</b>	<b>Batch</b>	2023-2026
		<b>ALC : Business and Commercial Knowledge</b>	<b>Semester</b>	V
<b>Hrs/Week</b>	-			<b>Credits</b>

### Course Objective

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

### Course Outcomes

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To keep in mind the basics of business.	<b>K1</b>
<b>CO2</b>	To get the idea about business environment.	<b>K2</b>
<b>CO3</b>	To apply the various courses to determine the relevance.	<b>K3</b>
<b>CO4</b>	To evaluate global business environment.	<b>K4</b>
<b>CO5</b>	To adopt the common business techniques	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

<b>Units</b>	<b>Contents</b>	<b>Hours</b>
<b>I</b>	<b>Business and Commercial Knowledge - An Introduction :</b> Nature of business, Profession, and employment, Course Objectives of business	<b>Self Study</b>
<b>II</b>	<b>Business Environment :</b> Micro and Macro Environment – Elements of micro and Macro Environment	
<b>III</b>	<b>Business Organisation :</b> Overview of Indian / Global Companies	
<b>IV</b>	<b>Organisations Facilitating Business :</b> i) Indian Regulatory Bodies ( RBI,SEBI,CCI and IRCAI) ii)Indian Developments Banks NABARD	
<b>V</b>	<b>Common Business Terminologies :</b> 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. R .Senthil kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 616		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	<b>CC XVI : MANAGEMENT ACCOUNTING</b>	<b>Semester:</b>	VI
				<b>Credits:</b>	5

### 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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To remember the concepts and importance of management accounting in decision making.	<b>K1</b>
<b>CO2</b>	To understand and analyze financial statement to help managerial decision making.	<b>K2</b>
<b>CO3</b>	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	<b>K3</b>
<b>CO4</b>	To learn the various tools and techniques in budgetary control and working capital Requirements.	<b>K4</b>
<b>CO5</b>	To Develop the Knowledge in the practical applications of Marginal costing techniques.	<b>K5</b>

### Mapping

<b>PO /PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
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	<b>Basis of Management Accounting</b> 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	<b>Ratio analysis</b> Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
III	<b>Funds Flow and Cash Flow Statement</b> 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	<b>Budgetary Control</b> Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Standard Costing ( Material and Labour Only)	17
V	<b>Marginal Costing Techniques</b> Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	15
	<b>Total Contact</b>	<b>86</b>
	<b>Hours</b>	

**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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme code</b>	B.Com PA			<b>Programme Title</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code</b>	23 UPA 6E4			<b>Title</b>	<b>Batch</b>	2023-2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	4	<b>DSE II:  (A)Operations Research</b>	<b>Semester</b>	VI
					<b>Credits</b>	5

### Course Objective

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

### Course Outcomes

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

### Mapping

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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	<b>LPP</b> Framing Linear Equation – Graphical Solution Method – General Linear Programming Problems (Simple Problems only)	18
II	<b>Transportation problem</b> Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only)	17
III	<b>Assignment Problems</b> Definition- Assignment Algorithm- Hungarian Assignment – Unbalanced Assignment Method. <b>Sequence Problems</b> Introduction – Problems with n Jobs & 2 machines- Problems with n jobs & k machines ( Simple problems only)	17
IV	<b>Network Scheduling by CPM/PERT</b> Introduction – Definition – Network basic Terms – Times calculations in network- Critical Path Method(CPM) – PERT Calculations – simple problems – Applications of PERT/ CPM in management.	17
V	<b>Game theory</b> Introduction- Definition – Pay – off – types of games – the maximin-minimax principle- Mixed Strategies – 2x2 Games without saddle point- Dominance property.	17
	<b>Total</b>	<b>86</b>

**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. R.Senthil kumar Signature:	Name: Dr. S. B. Gayathri  Signature:	Name: Thiru.K.Srinivasan  Signature:	Name: Dr.R.Manicka Chezhan  Signature:

<b>Programme code</b>	B.Com PA			<b>Programme Title</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code</b>	23 UPA 6E5			<b>Title</b>	<b>Batch</b>	2023-2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE II (B)Investment Management</b>	<b>Semester</b>	VI
					<b>Credits</b>	5

### Course Objective

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

### Course Outcomes

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

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

### Mapping

<b>CO \ PO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	M	H	H	H	M	H	H	M	M	H
<b>CO2</b>	H	L	M	H	L	M	M	L	H	M
<b>CO3</b>	H	H	L	M	M	H	L	M	M	M
<b>CO4</b>	M	H	H	M	H	H	H	L	M	H
<b>CO5</b>	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.	18
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	18
III	Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk-Analysis in Investment Decision; Systematic and Unsystematic Risk.	18
IV	Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis	18
V	Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Mode	18
<b>Total Contact Hours</b>		<b>90</b>

**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. N.Sumathi	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6E6		<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	<b>DSE II</b>	<b>Semester :</b>	V
				<b>Credits:</b>	5
			<b>(C)Customer Relationship Management</b>		

### 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

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

### Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Introduction to Customer Relationship Management (CRM):</b> 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)	18
II	<b>Technological Support in Customer Relationship Management (CRM)</b> 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 .	18
III	<b>e-CRM:</b> Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM	18
IV	<b>Implementing Customer Relationship Management (CRM)</b> 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.	18
V	<b>CRM in Services :</b> 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.	18
	<b>Total Contact Hours</b>	<b>90</b>

### 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:



<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6E7			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE III: (A) Auditing and Assurance</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	4

### 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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To remember the auditing concepts and role of auditing in society.	<b>K1</b>
<b>CO2</b>	To understand the material business risk in accordance with auditing standards.	<b>K2</b>
<b>CO3</b>	To apply the fundamental auditing concepts.	<b>K3</b>
<b>CO4</b>	To review auditing issues and current developments in auditing theory and practice.	<b>K4</b>
<b>CO5</b>	To identify the primary audits	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hours
I	<p><b>Introduction &amp; Concepts of Auditing</b></p> <p>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.</p>	18
II	<p><b>Auditing engagement &amp; Audit procedures</b></p> <p>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.</p>	18
III	<p><b>Audit Control &amp; audit risk</b></p> <p>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.</p>	18
IV	<p><b>Audit of payments &amp; Receipts</b></p> <p>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.</p>	18
V	<p><b>Ledger of Audit</b></p> <p>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.</p>	18
	<b>Total Contact Hours</b>	<b>90</b>

## 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 Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6E8			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE III: (B) Case Analysis</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	4

### 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	<b>Introduction to Case Study</b> Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis	18
II	<b>Case Studies in Marketing</b> Case Studies in Marketing Related-Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	18
III	<b>Case Studies in Human Resources Management</b> Case studies in Human Resources Management Related-Training and development-Performance Appraisal-Leadership-Motivation	18
IV	<b>Case Studies In Financial Management</b> Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure- Budgeting.	18
V	<b>Case studies in Costing-Production and Material Management</b> Case studies in Costing-Production and Material Management related-Production Techniques – Material Management – Cost Management – Transport Management	18
<b>Total Contact Hours</b>		<b>90</b>

**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 <sup>st</sup> 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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6E9			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	<b>DSE III (C) Retail Business Management</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	4

### 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

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

### Mapping

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

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hours</b>
<b>I</b>	<b>Introduction to Retailing</b> 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	18
<b>II</b>	<b>Retail Strategies</b> 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 .	18
<b>III</b>	<b>Human Resource Management in Retail</b> Organization Structure and Human Resource Management in Retail – Retail Store Operations – Financial Aspects of Retail – Retail Marketing and Communication.	18
<b>IV</b>	<b>Retail Management Information Systems</b> Servicing the Retail Customer – Retail Store Design and Visual Merchandising – Retail Management Information Systems – Supply Chain Management.	18
<b>V</b>	<b>IT Applications in Retail</b> IT Applications in Retail – Data Base Marketing – Electronic Retailing – International Retailing Trends – Ethics in Retailing – Competition Commission of India.	18
	<b>Total Contact Hours</b>	<b>90</b>

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Methods:**

Seminar, Quiz, Assignments, Group Task.

### **Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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: Dr. R. Senthil Kumar	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:



<b>Programme Code:</b>	B.Com (PA)		<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 617		<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	<b>CC XVII : Strategic Management</b>	<b>Semester:</b>	VI
				<b>Credits:</b>	4

### 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
<b>CO1</b>	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.	<b>K1</b>
<b>CO2</b>	To formulate organizational vision, mission, goals and values.	<b>K2</b>
<b>CO3</b>	To implement organizational goals and Course Objectives.	<b>K3</b>
<b>CO4</b>	To understand, develop and establish organizational priorities.	<b>K4</b>
<b>CO5</b>	To help students master the analytical tools of strategic management	<b>K5</b>

### Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	<b>Introduction to Business Environment</b> Business Environment - General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.	18
II	<b>Business Policy and Strategic Management</b> Business Policy and Strategic Management - Meaning and nature; strategic management imperative; vision, mission and Course Objectives; strategic levels in organisations	18
III	<b>Strategic &amp; portfolio analysis</b> Strategic Analyses - Situational analysis – SWOC analysis, TOWS matrix, portfolio analysis - BCG matrix - Strategic Planning - Meaning, stages, alternatives, strategy formulation.	18
IV	<b>Formulation of Strategies</b> Formulation of strategies – Corporate, business and Functional Strategy - Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.	18
V	<b>Strategy Implementation and Control</b> 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	18
<b>Total Contact Hours</b>		<b>90</b>

#### 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 Chezian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 618			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	<b>CC XVIII : Internship: Practical Auditing</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	3

### 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

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

### Mapping

<b>PO /PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO</b>										
<b>CO1</b>	H	H	H	M	H	H	M	H	H	H
<b>CO2</b>	H	M	H	H	H	H	H	H	H	H
<b>CO3</b>	H	H	H	H	H	H	M	H	H	H
<b>CO4</b>	H	H	M	M	M	H	H	H	H	H
<b>CO5</b>	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 25 marks for Internal and 75 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:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce ( Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6S1			<b>Title</b>	<b>Batch:</b>	2023 - 2026
				<b>SEC IV Naan Mudhalvan Digital Marketing</b>	<b>Semester:</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	2

### 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 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

Unit	Content	Hours
I	<b>Introduction to Digital Marketing</b> Introduction to Digital Marketing – Significance – Traditional Marketing Vs. Digital Marketing – Digital Marketing Process – Website Planning and Development – Types of Websites – Key words	6
II	<b>Introduction to SEO</b> Introduction to Search Engine Optimization (SEO) – SEO Techniques – E-mail Marketing – Introduction and Significance – E-Mail Marketing Strategy.	6
III	<b>Social Media Marketing</b> Social Media Marketing – Introduction and Significance – Facebook Marketing – Twitter Marketing – LinkedIn Marketing – Pros and Cons of Social Media Marketing.	6
IV	<b>Engine Marketing</b> Engine Marketing Introduction to social engine marketing – Tools used for search engine marketing – Display advertising techniques – Report generation.	6
V	<b>Google Analytics</b> Google Analytics Google Analytics - Online reputation management – E-Mail marketing – Affiliate Marketing – Social Media Analytics – Ad designing.	6
	<b>Total Contact Hrs</b>	<b>30</b>

### 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	Ryan Deiss & Russ Henneberry.	Digital Marketing For Dummies	John Wiley & Sons, Inc.	2022
2	Maity, M	Internet Marketing	Oxford University Press	2017

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jan Zimmerman	Social Media Marketing	Deborah Ng. Publication	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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	<b>Bachelor of Commerce (Professional Accounting)</b>	
<b>Course Code:</b>	23 UPA 6S2			<b>Title</b>	<b>Batch:</b>	2023 - 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	<b>SEC IV</b> Capital Marketing	<b>Semester:</b>	VI
					<b>Credits:</b>	2

### Course Objective

To introduce the concepts of financial markets and making students aware of primary and secondary markets in India and also provide insight into the regulatory framework of stock exchange.

### Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand the financial markets	K1
CO2	To know the Instruments of Issues in new issue market	K2
CO3	To know the Listing procedure in secondary market	K3
CO4	To apply Trading in stock exchanges	K4
CO5	To analyse the functions of SEBI	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	Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.	6
II	New Issues Market- Meaning – Distinctions and relationship- New Issue market and Stock exchange – Function of NIM- Instruments of Issues- Players in the NIM- Recent Trends.	6
III	Secondary market- Stock exchanges in India – Organization- Listing of securities- Group A, Group B, Group C – Listing procedure – Criteria for listing – Listing Obligations- Stock Brokers – Kinds of Brokers.	6
IV	Trading in stock exchanges- Methods of trading- Kinds of Transaction- Genuine Trading vs Speculative trading - Kinds of Speculators – Speculative Transactions- Recent Development.	6
V	SEBI – Objectives – Functions – Powers – (SEBI Guidelines: Primary market, Secondary Market– FII- Bonus Issues, Rights Issue, Debentures, Underwriters), Investor Protection. OTCEI – Features, Trading in OTCEI, listing on OTCEI, NSE- features – BSE.	6
<b>Total Contact Hours</b>		<b>30</b>

### 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	VA Avadhani	Capital Market Management	Himalaya Publishing House	2022

### Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.Mohana Rao & R.L	Financial Services	Deep & Deep Publications (P) L	2019
2	V.K.Bhalla,	Management of financial services	Anmol Publications Pvt Ltd	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	Name: Dr. S. B. Gayathri	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.Com (PA)			<b>Programme Title:</b>	Bachelor of Commerce ( Professional Accounting)	
<b>Course Code:</b>	23 UPA 6AL			<b>Title</b>	<b>Batch:</b>	2023 – 2026
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	-	<b>Advanced Learners course II Accounting Standards</b>	<b>Semester:</b>	VI
					<b>Credits:</b>	2*

### 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	K1
CO2	To Apply the Accounting standards in preparing accounting policies, cash flow statement and disclosing accounting policies	K2
CO3	To Apply the Accounting standards in Fixed assets, investments, amalgamation and Government accounting	K3
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

<b>Unit</b>	<b>Content</b>	
<b>I</b>	<b>INTRODUCTION:</b> 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	<b>Self Study</b>
<b>II</b>	<b>Introduction of Ind AS:</b> 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.	
<b>III</b>	<b>AS-1, 2, 3, 4, 5, 7 and 9:</b> 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	
<b>IV</b>	<b>AS-10, 11, 12, 13, 14, 16 and 17:</b> 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	<b>Self Study</b>
<b>V</b>	<b>AS-18, 19, 20, 22, 24, 26 and 29:</b> 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**

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

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
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:

