



AVS

COLLEGE OF ARTS & SCIENCE

(AUTONOMOUS)

Attur Main Road, Ramalingapuram, Salem - 106.

(Recognized under section 2(f) & 12(B) of UGC Act 1956 and

Accredited by NAAC with 'A' Grade)

(Co - Educational Institution | Affiliated to Periyar University, Salem

ISO 9001 : 2015 Certified Institution)

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Syllabus for

B.Com

CHOICE BASED CREDIT SYSTEM –

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK

(CBCS – LOCF)

(Applicable to the Candidates admitted from 2023-24 onwards)

VISION

- To attain excellence in the field of education by creating competent scholars with a touch of human values.

MISSION

- To accomplish eminence in the academic domain.
- To provide updated infrastructure.
- To educate value based education.
- To impart skills through efficient training programs.
- To cultivate culture and tradition with discipline and determination.

REGULATIONS

1. Eligibility for Admission:

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefore.

2. Duration:

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours

3. Eligibility for award of degree:

No candidate shall be eligible for conferment of the Degree unless he / she i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

iii Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

4. Course of Study:

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. The subject shall be offered during the first four semesters with one examination at the end of each semester (4 courses – 12 credits).

Part II: English The subject shall be offered during the first four semesters with one examination at the end of each semester (4 courses – 12 credits).

Part III: Core subject As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 4 semester languages, 15 core courses with 68 credits are to be offered.

Electives courses Four elective courses with 12 credits are to be offered one in the first four semesters . Elective subjects are to be selected from the list of electives prescribed bythe Board of Studies concerned. Discipline Specific Elective Four DSE courses with 12 credits are to be offered

Two in the Five semesters and Two in the sixth semester. DSE subjects are to be selected from the list of DSE's Prescribed by the Board of Studies Concerned

Part IV 1. Skill Enhancement Course: All the UG programmes shall offer seven courses of skill Enhancement subjects in I, II, III, & IV semesters with 13 credits for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies: All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the third and fourth semester. Examination shall be conducted at the end of fourth semester (one course with 2 credits).

3. Value Education: All the UG Programmes shall offer a course in —Value Education and it shall be offered in the fifth semester. Examination shall be conducted at the end of the semester.

Part V: Extension Activities (One Credit) Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes. NSSNCC Sports YRC Other Extracurricular activities. The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations. 20% of marks for Regularity of attendance. 60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities. 10% of marks for Exemplary awards/ Certificates/ Prizes. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc. The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

5. Scheme of Examination:

Regular class tests will be held in all subjects in the month of November. Mid-term Examination will be held in all subjects in the month of November. The Test Examination of Part – I candidates will be held in the month of March. Students must appear and qualify Test/Selection Examination, failing that they would not be allowed to appear in the University Examination.

For students of the second and third year the same scheme of evolution will be followed.

6. Passing Rules:

Passing Minimum A candidate who secures not less than 40% in the University (external) Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).

A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester

examination or by continuous internal assessment shall be declared to have passed in that subject.

A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

i) Theory

Written Examination for each subject is conducted for 75 marks with duration of 3 hours.

Students have to secure a minimum of 30 marks (40%) out of 75 in End Semester Examination and a total of 25(CIA+ESA) marks out of 100 marks to pass in every subject.

ii) Practical

Practical Examination for each subject is conducted for 75 marks with duration of 3 Hours.

Students have to secure a minimum of 30 marks (40%) out of 30 in End Semester Practical Examination and a total of 25(CIA+ESA) marks out of 40 marks to pass in every subject.

Practical Examination for each subject is conducted for 75 marks with duration of 3 Hours.

Programme Outcomes (POs)	
On successful completion of the B.Com	
PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development
PO4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	Scientific reasoning: Ability to analyze, interpret and draw conclusions from

	quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
PO10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Program Specific Outcomes (PSOs)

After the successful completion of B. Com programme the students are expected to

PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	Research and Development: Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.
PSO4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Programme Educational Objectives (PEOs)

The B.Com programme describe accomplishments that graduates are expected to attain within five to seven years after graduation.

PEO1	To impart advanced theoretical and practical knowledge in Commerce and allied fields.
PEO2	To provide domain knowledge and expertise for successful career in academics, research and industry.
PEO3	To develop ethically and socially responsible professionals with leadership and entrepreneurship skills
PEO4	Graduates of the programme will continue to develop their technical perspective view to accomplish the new technical innovations.
PEO5	Acquire the ability to engage in relevant conversations and have the ability to understand the views of society that would help initiate policy making.

CREDIT DISTRIBUTION FOR 3 YEARS B. Com PROGRAMME:

Part	Course Type	Credits per Course	No. of Papers	Total Credits
Part I	Language – I (Tamil/Hindi/French)	3	4	12
Part II	Language – II (English)	3	4	12
Part III	Core Courses- Theory	5	8	40
	Core Courses- Theory	4	6	24
	Core Courses- Practical	4	1	4
	Major Elective Courses- Theory	3	4	12
	Discipline Specific Elective	3	4	12
Total				116
Part IV	Non Major Elective Courses	2	2	4
	Skill Enhancement Courses (Theory)	2	3	6
	Skill Enhancement Courses(Practical)	1	1	1
	Skill Enhancement Courses (Practical)	2	1	2
	Foundation Course FC (Elements of Industry 4.0)	2	1	2
	EVS (Environmental Studies)	2	1	2
	Value Education	2	1	2
	Summer Internship / Industrial Training	2	1	2
	Extension Activity	1	0	1
Total				22
Part V	General Awareness for Competitive Examination	2	1	2
Total Credits				140

CONSOLIDATED SEMESTER WISE AND COMPONENT WISE CREDIT DISTRIBUTION
FOR YEARS B. Com PROGRAMME

Parts	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

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

METHOD OF EVALUATION

Evaluation	Components	Marks
Internal Evaluation	Continuous Internal Assessment Test	15
	Assignments	3
	Class Participation	2
	Distribution of marks for Attendance (in percentage) 96 – 100: 5 Marks 91 – 95: 4 Marks 86 – 90: 3 Marks 81 – 85: 2 Marks	5
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

Note: 1.UG Programmes- A candidate must score minimum 10 marks in Internal and 30 marks in External Evaluation.

2. PG Programmes- A candidate must score minimum 13 marks in Internal and 38 marks in External Evaluation.

CONTINUOUS INTERNAL ASSESSMENT

Categorizing Outcome Assessment Levels Using Bloom's Taxonomy

level	Cognitive Domain	Description
K1	Remember	It is the ability to remember the previously learned concepts or ideas.
K2	Understand	The learner explains concepts or ideas.
K3	Apply	The learner uses existing knowledge in new contexts.
K4	Analyze	The learner is expected to draw relations among ideas and to compare and contrast.
K5	Evaluate	The learner makes judgments based on sound analysis.
K6	Create	The learner creates something unique or original.

Question Paper Blue Print for Continuous Internal Assessment- I& II

Duration: 2 Hours		Maximum: 50 marks					
Section	K level						Marks
	K1	K2	K3	K4	K5	K6	
A (no choice)	10						10 X 1 =10
B (no choice)		1	1				2 X 5 =10
C (either or choice)				3			3 x 10 = 30
Total							50 marks

Note: K4 and K5 levels will be assessed in the Model Examination whereas K5 and K6 Levels will be assessed in the End Semester Examinations.

Question Paper Blue Print for Continuous Internal Assessment- I

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

Unit	Section - A	Section - B	Section - C
I	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
I or II	-	-	Q.N. 14 A, 14 B
II	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Continuous Internal Assessment- II

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

Unit	Section - A	Section - B	Section - C
III	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
III or IV	-	-	Q.N. 14 A, 14 B
IV	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Examination & End Semester Examination

Duration: 3 Hours		Maximum: 75 marks						
Section		K level						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice, three questions from each unit)		15						15 X 1 =15
B (choice, one question from each unit)			1	1				2 X 5 =10
C (either or choice & two questions from each unit)	<i>Courses with K4 as the highest cognitive level</i>				4	1		5 x 10 = 50
	<i>Course with K5 as the highest cognitive level wherein three K4 questions and two K5 questions are compulsory.</i>				3	2		
	<i>Course with K6 as the highest cognitive level wherein two questions each on K4, K5 and one question on K6 are compulsory.</i>				2	2	1	
Total								75 marks

Question Paper Blue Print for Model Examination & End Semester Examination

Time: 2 Hours

Total Marks: 75 Marks

Minimum Pass: 30 Marks

Unit	Section - A	Section - B	Section - C
I	Q.N. 1, 2, 3	Q.N. 16	Q.N. 21 A, 21 B
II	Q.N. 4, 5, 6	Q.N. 17	Q.N. 22 A, 22 B
III	Q.N. 7, 8, 9	Q.N. 18	Q.N. 23 A, 23 B
IV	Q.N. 10, 11, 12	Q.N. 19	Q.N. 24 A, 24 B
V	Q.N. 13, 14, 15	Q.N. 20	Q.N. 25 A, 25 B

SECTION – A (15 X 1 = 15 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ANY TWO QUESTIONS

SECTION – C (5 X 10 = 50 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Practical Examination & End Semester Examination (Practical)

Time: 3 Hours

Total Marks: 100 Marks

Minimum Pass: 40 Marks

Practical Marks	Maximum Mark	Minimum Mark
Internal	25	10
External	75	30
Total	100	40

Evaluation for End Semester Examinations (Practical)

Particulars	Tally Practical
Record / Internal	15 marks
Exam	-
Viva-voce	-
Calculation	-
Result with units	60 marks
TOTAL	75 marks

*Submission of record with due certification is a must for external practical examinations.

**A student should complete all requires experiments to get 10 marks for the record.

Scheme of Examination for B.Com

First Year – Semester - I

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA01	Podhu Tamil – I	3	3	25	75	100
II	23UFEN01	General English - I	3	3	25	75	100
III	23UCM01	Core Course I – Financial Accounting - I	5	5	25	75	100
III	23UCM02	Core Course II - Principles of Management	5	5	25	75	100
III	23UCME01	Elective I - Business Communication	4	3	25	75	100
IV	23UCMFC01	Foundation Course FC - Elements of Industry 4.0	3	2	25	75	100
IV	23UTANE01	NME – Pechukalai Thiran	2	2	25	75	100
Total			25	23	175	525	700

First Year – Semester - II

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA02	Podhu Tamil – II	3	3	25	75	100
II	23UFEN02	General English - II	3	3	25	75	100
III	23UCM03	Core Course III – Financial Accounting - II	5	5	25	75	100
III	23UCM04	Core Course IV - Business Law	5	5	25	75	100
III	23UCME02	Elective II - Business Environment	4	3	25	75	100
IV	23UCMSEC03	Skill Enhancement Course III - Industrial Law	3	2	25	75	100
IV	23UCANE11	Non Major Elective Course – Advanced Excell	2	2	25	75	100
Total			25	23	175	525	700

Second Year – Semester - III

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA03	Podhu Tamil - III	3	3	25	75	100
II	23UFEN03	General English - III	3	3	25	75	100
III	23UCM05	Core Course V - Corporate Accounting - I	5	5	25	75	100
III	23UCM06	Core Course VI - Company Law	4	5	25	75	100
IV	23USTAT10	Elective III – Business mathematics & Statistics	4	3	25	75	100
IV	23UCMSECP01	Skill Enhancement Course IV – Tally Practical	3	1	25	75	100
IV	23UCMSEC04	Skill Enhancement Course V - Capital Markets	2	2	25	75	100
IV	23UES01	Environmental Studies	1	-			
Total			25	22	175	525	700

Second Year – Semester - IV

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA04	Podhu Tamil - IV	3	3	25	75	100
II	23UFEN04	General English - IV	3	3	25	75	100
III	23UCM07	Core Course VII - Corporate Accounting II	6	5	25	75	100
III	23UCM08	Core Course VIII – Principles of Marketing	4	5	25	75	100
III	23UCME03	Elective IV – Financial Services	4	3	25	75	100
IV	23UCMSEC05	Skill Enhancement Course VI - Service Marketing	2	2	25	75	100
IV	23UCMSEP02	Skill Enhancement Course VII - Commerce Practical	2	2	25	75	100
IV	23UES01	Environmental Studies	1	2	25	75	100
Total			25	25	200	600	800

Third Year – Semester - V

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
III	23UCM09	Core Course IX – Cost Accounting I	5	4	25	75	100
	23UCM10	Core Course X – Banking Law and Practice	5	4	25	75	100
	23UCM11	Core Course XI – Income Tax Law and Practice I	5	4	25	75	100
	23UCMPR1/ 23UCM12	Core Course XII – Project Viva Voce/ Auditing and Corporate Governance	4	4	25	75	100
III	23UCMDSE01	Discipline Specific Elective ½ - Financial Management / Indirect Taxation	2	3	25	75	100
	23UCMDSE02	Discipline Specific Elective 3/4 – Human Resource Management / Office Management & Secretarial Practice	2	3	25	75	100
IV	23UVE01	Value Education	2	2	25	75	100
IV	23UCMTR1	Summer Internship / Industrial Training		2	-	-	-
Total			25	26	175	525	700

Third Year – Semester - VI

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
III	23UCM13	Core Course XIII – Cost Accounting II	5	4	25	75	100
	23UCM14	Core Course XIV – Management Accounting	6	4	25	75	100
	23UCM15	Core Course XV – Income Tax Law and Practice II	6	4	25	75	100
III	23UCMDSE03	Discipline Specific Elective 5/6 – Entrepreneurial Development / Computer Application in Business	3	3	25	75	100
	23UCMDSE04	Discipline Specific Elective 7/8 – Logistics and Supply Chain Management / 8/8 – Spread Sheet for Business	3	3	25	75	100
III	23UCMGCE01	General awareness for competitive Examination	2	2	25	75	100
V	23UEX01	Extension Activity	-	1	-	-	-
Total			25	21	150	450	600

Semester: I	Course Code: 23UCM01	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE I - FINANCIAL ACCOUNTING - I			

Course Overview:

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.

Learning Objectives:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

Unit - I	Fundamentals of Financial Accounting	09 Hours
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Financial Accounting – Meaning, Definition

Financial Accounting – Objectives

Basic Accounting Concepts and Conventions

Journal, Ledger Accounts–

Subsidiary Books

Trial Balance

Classification of Errors

Rectification of Errors

Preparation of Suspense Account

Bank Reconciliation Statement

Bank Reconciliation Statement -Need and Preparation

Unit - II	Final Accounts	09 Hours
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Final Accounts of Sole Trading Concern

Capital Expenditure

Revenue Expenditure
Preparation of Trading Accounting
Preparation of Profit and Loss Accounting
Preparation of Balance Sheet
Preparation of Balance Sheet - with Adjustments

Unit - III	Depreciation and Bills of Exchange	09 Hours
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Depreciation - Meaning – Objectives
Depreciation - Accounting Treatments
Depreciation - Types
Straight Line Method
Diminishing Balance method
Conversion method
Units of Production Method
Cost Model vs Revaluation
Bills of Exchange - Definition – Specimens
Discounting of Bills
Endorsement of Bill
Collection of Bill
Noting Charges
Renewal of Bills of Exchange
Retirement of Bill under rebate

Unit - IV	Accounting from Incomplete Records – Single Entry System	09 Hours
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Incomplete Records -Meaning and Features
Limitations
Difference between Incomplete Records and Double Entry System
Methods of Calculation of Profit
Statement of Affairs Method
Preparation of final statements by Conversion method

Unit - V	Royalty and Insurance Claims	09 Hours
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Royalty - Meaning
Minimum Rent
Short Working

Recoupment of Short Working

Lessor and Lessee

Sublease

Accounting Treatment.

Insurance Claims –Calculation of Claim Amount

Average clause (Loss of Stock only)

Text Book(s):

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, —Advanced Accounts, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

Reference Books:

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi

Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K2
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: I	Course Code:23UCM02	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE PAPER II - PRINCIPLES OF MANAGEMENT			

Course Overview:

1. Demonstrate the importance of principles of management.
2. Paraphrase the importance of planning and decision making in an organization.
3. Comprehend the concept of various authorizes and responsibilities of an organization.
4. Enumerate the various methods of Performance appraisal
5. Demonstrate the notion of directing, co-coordination and control in the management.

Learning Objectives:

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

Unit - I	Introduction to Management	09 Hours
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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

Managers – Duties & Responsibilities.

Unit - II	Planning	09 Hours
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Planning – Meaning – Definitions

Nature

Scope and Functions

Importance and Elements of Planning

Types

Planning Process

Tools and Techniques of Planning

Management by Objective (MBO).

Decision Making: Meaning – Characteristics

Types

Steps in Decision Making

Forecasting

Unit - III	Organizing	09 Hours
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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

Unit - IV	Staffing	09 Hours
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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]

Unit - V	Directing & Co-ordination and Control	09 Hours
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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

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].

Text Book(s):

1. Gupta. C.B, - Principles of Management - L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books:

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited,1 Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web Resources:

1 <http://www.universityofcalicut.info/sy1/management>

2 <https://www.managementstudyguide.com/manpower-planning.htm>

3 <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes: Upon successful completion of this course, the student will be able to		
COs	Statements	Bloom's Level
CO1	Demonstrate the importance of principles of management.	K1
CO2	Paraphrase the importance of planning and decision making in an organization.	K2
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: I	Course Code:23UCME01	Hours/Week: 4	Credit: 3
COURSE TITLE : ELECTIVE I - BUSINESS COMMUNICATION			

Course Overview:

1. Acquire the basic concept of business communication.
2. Exposed to effective business letter
3. Paraphrase the concept of various correspondences.
4. Prepare Secretarial Correspondence like agenda, minutes and various business reports.
5. Acquire the skill of preparing an effective resume

Learning Objectives:

1. To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
2. To develop the students to understand about trade enquiries
3. To make the students aware about various types of business correspondence.
4. To develop the students to write business reports.
5. To enable the learners to update with various types of interviews

Unit - I	Introduction to Business Communication	09 Hours
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Definition – Meaning

Importance of Effective Communication

Modern Communication Methods

Barriers to Communication

E-Communication

Business Letters: Need

Functions

Essentials of Effective Business Letters

Layout

Unit - II	Trade Enquiries	09 Hours
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Trade Enquiries

Orders and their Execution

Credit and Status Enquiries

Complaints and Adjustments

Collection Letters

Sales Letters

Circular Letters

Unit - III	Banking & Insurance Correspondence	09 Hours
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Banking Correspondence – Types

Structure of Banking Correspondence

Elements of a Good Banking Correspondence

Insurance – Meaning and Types

Insurance Correspondence

Difference between Life and General Insurance

Meaning of Fire Insurance – Kinds

Correspondence Relating to Marine Insurance

Agency Correspondence – Introduction – Kinds

Stages of Agent Correspondence

Terms of Agency Correspondence

Unit - IV	Secretarial Correspondence	09 Hours
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Company Secretarial Correspondence

Introduction – Duties of Secretary

Classification of Secretarial Correspondence

Specimen letters

Agenda and Minutes of Report writing - Introduction

Types of Reports

Preparation of Report Writing

Unit - V	Interview Preparation	09 Hours
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Application Letters

Preparation of Resume

Interview: Meaning

Objectives

Techniques of Various Types of Interviews

Creating & maintaining Digital Profile

Text Book(s):

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan1 Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New2 Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand4 Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books:

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. RithikaMotwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education,4 Private Ltd- New Delhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources:

- 1 <https://accountingseekho.com/>
- 2 <https://www.testpreptraining.com/business-communications-practice-examquestions>
- 3 <https://bachelors.online.nmims.edu/degree-programs>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes: Upon successful completion of this course, the student will be able to		
COs	Statements	Bloom's Level
CO1	Acquire the basic concept of business communication.	K1
CO2	Exposed to effective business letter	K2
CO3	Paraphrase the concept of various correspondences.	K3
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K4
CO5	Acquire the skill of preparing an effective resume	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Semester: I	Course Code: 23UCMFC01	Hours/Week: 3	Credit: 2
COURSE TITLE : FOUNDATION COURSE FC - ELEMENTS OF INDUSTRY 4.0			

Course Overview:

1. Define and explain the technologies of industry 4.0
2. Analyze and apply AI in the relevant sector
3. Summarize the characteristics of big data
4. Apply the tools of Industry 4.0
5. Adapt to the changing needs of the industry

Learning Objectives:

1. Learn the essentials of Industry 4.0
2. Understand the need and applications of Artificial Intelligence
3. Set a base for big data and Internet of Things
4. Familiarize the applications and tools of Industry4.0
5. Train on the skills required by industries

Unit - I	Introduction To Industry4.0	09 Hours
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Industry: Meaning

Industry: Types

Industrial Revolution

Industrial Revolution 1.0 to 4.0

Technologies of Industry 4.0

Unit - II	Artificial Intelligence	09 Hours
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Artificial Intelligence

History of AI

Foundations of AI

The AI environment - Challenges of AI

Challenges of AI

Unit - III	Big Data	09 Hours
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Big Data : Meaning

Essentials of Big Data in Industry 4.0

Big Data Components

Big Data Characteristics

Big Data Applications

Unit - IV	Iot (Internet of Things (IoT))	09 Hours
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Internet of Things (IoT)

Introduction to IoT

Applications of IoT : Manufacturing

Applications of IoT : Healthcare

Applications of IoT : Education

Applications of IoT : Aerospace and Defense

Applications of IoT : Agriculture

Applications of IoT : Transportation and Logistics

Unit - V	Impact of industry 4.0	09 Hours
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Impact of Industry 4.0 on Society

Impact of Industry 4.0 on Business

Impact of Industry 4.0 on Government and People

Framework for aligning Education with Industry 4.0

Text Book(s):

1. Seema Acharya J, Subhashini Chellappan, (2019) —Big Data and Analytics, 2nd Edition, Wiley Publication, New Delhi.
2. Russel S, Norvig P (2010), —Artificial Intelligence: A Modern approach, 3rd Edition, Prentice Hall, New York.
3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

Reference Books:

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, — Big Data for Dummies, John Wiley & Sons, Inc.
2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

Web Resources:

- 1 https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2. https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1
- 3 https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Define and explain the technologies of industry 4.0	K1
CO2	Analyze and apply AI in the relevant sector	K2
CO3	Summarize the characteristics of big data	K3
CO4	Apply the tools of Industry 4.0	K4
CO5	Adapt to the changing needs of the industry	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCM03	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE III - FINANCIAL ACCOUNTING - II			

Course Overview:

1. To evaluate the Hire purchase accounts and Installment systems
2. To prepare Branch accounts and Departmental Accounts
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

Learning Objectives:

1. The students are able to prepare different kinds of accounts such Higher purchase and Installments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

Unit - I	Hire Purchase and Installment System	09 Hours
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Hire Purchase System

Accounting Treatment

Calculation of Interest

Default and Repossession

Hire Purchase Trading Account

Installment System

Calculation of Profit

Unit - II	Branch and Departmental Accounts	09 Hours
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Branch – Dependent Branches

Accounting Aspects

Debtors system

Stock and Debtors system

Distinction between Wholesale Profit and Retail Profit

Independent Branches (Foreign Branches excluded)

Departmental Accounts: Basis of Allocation of Expenses

Inter- Departmental Transfer at Cost

Inter- Departmental Transfer at Selling Price.

Unit - III	Partnership Accounts - I	09 Hours
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Partnership Accounts:

Admission of a Partner

Treatment of Goodwill

Calculation of Hidden Goodwill

Retirement of a Partner

Death of a Partner

Unit - IV	Partnership Accounts - II	09 Hours
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Dissolution of Partnership

Methods

Settlement of Accounts Regarding Losses and Assets

Realization account

Treatment of Goodwill

Preparation of Balance Sheet

One or more Partners insolvent

All Partners insolvent

Application of Garner Vs Murray Theory

Accounting Treatment

Piecemeal Distribution

Surplus Capital Method – Maximum Loss Method.

Unit - V	Accounting Standards for financial reporting (Theory only)	09 Hours
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Objectives and Uses of Financial Statements for Users

Role of Accounting Standards

Development of Accounting Standards in India

Text Book(s):

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, —Financial Accounting, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai

Reference Books:

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	To evaluate the Hire purchase accounts and Installment systems	K1
CO2	To prepare Branch accounts and Departmental Accounts	K2
CO3	To understand the accounting treatment for admission and retirement in	K3
CO4	To understand the accounting treatment for admission and retirement in partnership	K4
CO5	To elaborate the role of IFRS	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code:23UCM04	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE IV - BUSINESS LAW			

Course Overview:

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Outline the contract of indemnity and guarantee
4. Familiar with the provision relating to Bailment and Pledge.
5. Explain the various provisions of Sale of Goods Act 1930

Learning Objectives:

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

Unit - I	Elements of Contract	09 Hours
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Indian Contract Act 1872: Definition of Contract

Essentials of Valid Contract,

Classification of Contract

Offer and Acceptance

Consideration

Capacity to Contract

Free Consent

Legality of Object

Contingent Contracts

Void Contract

Unit - II	Performance of Contract	09 Hours
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Meaning of Performance

Offer to Perform

Devolution of Joint liabilities & Rights,

Time and Place of Performance

Reciprocal Promises

Assignment of Contracts

Remedies for Breach of contract

Termination and Discharge of Contract

Quasi Contract

Unit - III	Contract of Indemnity and Guarantee	09 Hours
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Contract of Indemnity

Contract of Guarantee

Extent of Surety's Liability

Kinds of Guarantee

Rights of Surety

Discharge of Surety

Unit - IV	Bailment and Pledge	09 Hours
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Bailment – Concept

Essentials

Classification of Bailments

Duties and Rights of Bailor

Duties and Rights of Bailee

Law of Pledge , Meaning

Essentials of Valid Pledge

Pledge and Lien, Rights of Pawner and Pawnee.

Unit - V	Sale of Goods Act 1930:	09 Hours
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Definition of Contract of Sale

Formation

Essentials of Contract of Sale

Conditions and Warranties

Transfer of Property

Contracts involving Sea Routes

Sale by Non-owners

Rights and duties of buyer

Rights of an Unpaid Seller

Text Book(s):

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books:

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D. Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Web Resources:1 www.cramerz.comwww.digitalbusinesslawgroup.com2 <http://swcu.libguides.com/buslaw>3 <http://libguides.slu.edu/businesslaw>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Explain the Objectives and significance of Mercantile law	K1
CO2	Understand the clauses and exceptions of Indian Contract Act.	K2
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge	K4
CO5	Explain the various provisions of Sale of Goods Act 1930	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
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CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCME02	Hours/Week: 4	Credit: 3
COURSE TITLE : ELECTIVE II - BUSINESS ENVIRONMENT			

Course Overview:

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social and Cultural Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive Technological Environment for business to operate globally.

Learning Objectives:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To familiarize the concepts of an Economic Environment.
4. To gain an insight into Social and Cultural Environment.
5. To learn the trends in Global Environment / Technological Environment

Unit - I	An Introduction	09 Hours
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The Concept of Business Environment
 Its Nature and Significance
 Elements of Environment
 Introduction to Political
 Cultural Environments
 Legal Environments
 Economic and Social Environments
 Environments and their Impact on Business and Strategic Decisions.

Unit - II	Political Environment	09 Hours
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Political Environment
 Government and Business Relationship in India
 Provisions of Indian Constitution Pertaining to Business.

Unit - III	Social and Cultural Environment	09 Hours
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Social and Cultural Environment
 Impact of Foreign Culture on Business

Cultural Heritage
Social Groups
Linguistic and Religious Groups
Types of Social Organization
Relationship between Society and Business
Social Responsibilities of Business

Unit - IV	Economic Environment	09 Hours
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Significance of Economic Environment
Elements of Economic Environment
Economic Systems and their Impact of Business
Macro-Economic Parameters like GDP
Macro-Economic Parameters like Growth Rate of Population
Urbanization - Fiscal Deficit
Plan Investment
Per Capita Income and their Impact on Business Decisions.

Unit - V	Technological Environment	09 Hours
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Technological Environment – Concept - Meaning
Features of Technology
Sources of Technology Dynamics
Transfer of Technology
Impact of Technology on Business
Status of Technology in India-
Determinants of Technological Environment

Text Book(s):

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books:

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

Web Resources:

- 1 www.mbaofficial.com
- 2 www.yourarticlelibrary.com
- 3 www.businesscasestudies.co.uk

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Remember the nexus between environment and business.	K1
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K2
CO3	Analyze the various aspects of Social and Cultural Environment.	K3
CO4	Evaluate the parameters in Economic Environment.	K4
CO5	Create a conducive Technological Environment for business to operate globally	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCMSEC03	Hours/Week: 3	Credit: 2
COURSE TITLE : SKILL ENHANCEMENT COURSE III - INDUSTRIAL LAW			

Course Overview:

1. Remember and recall the various concepts of Factories act 1948
2. Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947
3. Analyze the various measures and policies in The Workmen’s Compensation Act .
4. Examine the different aspects of ESI and EPF Act.
5. Critically evaluate the Case studies relating to Bonus Act..

Learning Objectives:

1. To Understand and apply the concept of Factories act
2. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
3. To expose students to the principles relating to health and safety laws in the workplace
4. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
5. To know the development and the judicial setup of Payment of Bonus Act.

Unit - I	Factories Act 1948	09 Hours
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Health – Safety – Welfare

Working Hours of Adults

Employment of Women

Employment of Young Persons

Leave with Wages

Unit - II	Industrial Disputes Act, 1947	09 Hours
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Definition,

Authorities,

Awards

Settlements

Strikes Lockouts

Lay Offs

Retrenchment and Closure

Unit - III	The Workmen's Compensation Act	09 Hours
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Definitions Workmen 's Compensations

Nature and Scope of Workmen 's Compensations

Employ's Liability

Meaning of Accident Compensation Permanent

Partial and Temporary

Disablement

Compensation of Half Month Payment (Table Not Necessary).

Unit - IV	Employees State Insurance Act 1948	09 Hours
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Objects-definitions

ESI Corporation,

Functions- contribution and recovery benefits

Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects-definition-

Provident fund schemes

contribution and recovery

Unit - V	The Payment of Bonus Act 1965	09 Hours
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Object – Application

Definitions

Methods of Computing Gross Profits

Payment of Bonus – Importance

Text Book(s):

1. N.D. Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

Reference Books:

1. Dr. M.R. Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2. B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3. "Industrial Relations and Labour Laws" - S C Srivastava -Vikas Publishing
4. "Industrial Relations and Labour Laws" – Piyali Ghosh and Shefali Nandan - McGraw Hill India

Web Resources:

1 <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>

2 https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf

3 <https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Remember and recall the various concepts of Factories act 1948	K1
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947	K2
CO3	Analyze the various measures and policies in The Workmen's Compensation Act .	K3
CO4	Examine the different aspects of ESI and EPF Act.	K4
CO5	Critically evaluate the Case studies relating to Bonus Act..	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code:23UCM05	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE V - CORPORATE ACCOUNTING - I			

Course Overview:

1. Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
2. Asses the accounting treatment of issue and redemption of preference shares and debentures
3. Construct Financial Statements applying relevant accounting treatments
4. Compute the value of goodwill and shares under different methods and assess its applicability
5. Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Learning Objectives:

1. To understand about the pro-rata allotment and Underwriting of Shares
2. To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and debentures
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
4. To examine the various methods of valuation of Goodwill and shares
5. To identify the Significance of International financial reporting standard (IFRS)

Unit - I	Issue of Shares	09 Hours
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Issue of Shares at Premium
 Issue of Shares at Discount
 Forfeiture and Reissue of shares
 Pro-rata Allotment Issue of Rights and Bonus Shares
 Underwriting of Shares and Debentures
 Underwriting Commission
 Types of Underwriting.

Unit - II	Issue & Redemption of Preference Shares & Debentures	09 Hours
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Redemption of Preference Shares
 Provisions of Companies Act
 Capital Redemption Reserve

Minimum Fresh Issue

Redemption at Par, Premium and Discount

Debentures: Issue and Redemption - Meaning – Methods

In-One lot–in Installment

Purchase in the Open Market includes Ex Interest and Cum Interest

Sinking Fund Investment Method

Unit - III	Final Accounts	09 Hours
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Introduction – Final Accounts

Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013

Part I Form of Balance Sheet

Part II Form of Statement of Profit and Loss

Ascertaining Profit for Managerial Remuneration

Unit - IV	Valuation of Goodwill & Shares	09 Hours
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Valuation of Goodwill – Meaning

Need for Valuation of Goodwill

Methods of Valuing Goodwill

Average Profit – Super Profit method

Annuity and Capitalization Method

Valuation of Shares – Need for Valuation of Shares

Methods of Valuation of Shares

Net Assets Method

Yield and Fair Value Methods.

Unit - V	Indian Accounting Standards	09 Hours
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International Financial Reporting Standard (IFRS)

Meaning and its Applicability in India

Indian Accounting Standards

Meaning – Objectives, Significance

Procedures for Formulation of Standards – Ind AS – 1

Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories

Ind AS – 7 Cash Flow Statement

Ind AS – 8 Accounting Policies

Changes in Accounting Estimate and Errors

Ind AS – 16 – Property, Plant & Equipment

Ind AS 38 – Intangible Assets Ind AS – 103,

Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

Text Book(s):

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi. Shukla, Grewal and Gupta- Advanced Accounts VolI, S. Chand, New Delhi.
4. M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.

Reference Books:

1. T.S. Reddy, A. Murthy – Corporate Accounting - Margham Publication, Chennai.
2. D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, corporate accounting I, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Web Resources:

1 <https://www.tickertape.in/blog/issue-of-shares/>

2 <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>

3 <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to		
COs	Statements	Bloom's Level
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K1
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K2
CO3	Construct Financial Statements applying relevant accounting treatments	K3
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23UCM06	Hours/Week: 4	Credit: 5
COURSE TITLE : CORE COURSE VI - COMPANY LAW			

Course Overview:

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyze the modes of winding up

Learning Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

Unit - I	Introduction to Company law	09 Hours
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Companies Act 2013

Definition of a Company, Characteristics of Company

Lifting or Piercing the Corporate Veil

Company Distinguished from Partnership and Limited Liabilities Partnerships

Classification of Companies

Based on Incorporation, Liability, Number of Members, Control.

Unit - II	Formation of Company	09 Hours
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Promoter

Incorporation Documents e-filing

Memorandum of Association – Contents

Alteration – Legal Effects

Articles of Association
Certificate of Incorporation
Prospectus – Contents
Kinds – Liabilities
Share Capital – Kinds
Issue – of Debentures.
Alteration of Debentures.
Dividend for Debentures.

Unit - III	Meeting	09 Hours
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Meeting and Resolution – Types
Requisites
Voting & Poll
Quorum – Proxy
Resolution
Ordinary & Special
Agenda- Chairman’s Speech – Writing of minutes

Unit - IV	Management & Administration	09 Hours
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Management & Administration – Directors
Legal Position
Board of Directors
Appointment/ Removal/ Disqualification
Director Identification Number - Directorships
Powers – Duties
Board Committees – Related Party Transactions
Contract by One Person Company / Insider Trading
Managing Director – Manager
Secretarial Audit
Administrative Aspects and Winding Up
National Company Law Tribunal (NCLT)
National Company Law Appellate Tribunal (NCLAT)

Special Courts.

Unit - V	Winding up	09 Hours
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Winding up : Meaning – Modes

Compulsory Winding Up

Voluntary Winding Up

Consequences of Winding Up Order

Powers of Tribunal

Petition for Winding Up

Company Liquidator

Text Book(s):

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C. Kuchal, Business Law, Vikas Publication, Noida

Reference Books:

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

Web Resources:

- 1 <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- 2 <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- 3 <https://www.investopedia.com/terms/w/windingup.asp>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes: Upon successful completion of this course, the student will be able to		
COs	Statements	Bloom's Level
CO1	Understand the classification of companies under the act	K1
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K2
CO3	Know the qualification and disqualification of Auditors	K3
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
CO5	Analyze the modes of winding up	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23USTAT10	Hours/Week: 4	Credit: 3
COURSE TITLE : ELECTIVE III - BUSINESS MATHEMATICS & STATISTICS			

Course Overview:

1. Learn the basics of ratio, proportion, indices and logarithm
2. Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
3. Determine the various measures of central tendency
4. Calculate the correlation and regression co-efficient.
5. Assess problems on time series analysis

Learning Objectives:

1. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
2. To familiarize with the measures of central tendency
3. To conceptualize with correlation co-efficient
4. To gain knowledge on time series analysis
5. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.

Unit - I	Ratio	12 Hours
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Ratio, Proportion and Variations, Indices and Logarithms.

Unit - II	Interest and Annuity	12 Hours
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Banker's Discount – Simple and Compound Interest Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning- Types of Annuity Applications.

Unit - III	Business Statistics Measures of Central Tendency	12 Hours
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Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles .Measures of Variation – Range - Quartile Deviation and Mean Deviation -Variance and Standard Deviation & Co-efficient.

Unit - IV	Correlation and Regression	12 Hours
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Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

Unit – V	Time Series Analysis and Index Numbers	12 Hours
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Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations – Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Text Book(s):

1. Dr. B. N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. AsimKumar Manna, Business Mathematics & Statistics, McGrawhill education, Noida
3. A.V. Rayarikar and Dr. P. G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
6. Dr. B. N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai

Reference Books:

1. J. K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal BM, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Web Resources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Learn the basics of ratio, proportion, indices and logarithm	K1
CO2	Familiarize with calculations of simple and compound interest and arithmetic, Geometric and harmonic progressions.	K2
CO3	Determine the various measures of central tendency	K3
CO4	Calculate the correlation and regression co-efficient.	K4
CO5	Assess problems on time series analysis	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code:23UCMSECP01	Hours/Week: 3	Credit: 1
COURSE TITLE : SKILL ENHANCE COURSE SEC IV - TALLY PRACTICAL			

Course Overview:

1. Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers
2. Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations

Learning Objectives:

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

Unit - I	Introduction and Accounting Features of Tally	09 Hours
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Introduction to Tally

Salient features of Tally

Accounting features of Tally

Unit - II	Company Information	09 Hours
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Components of Tally

Create a company

Select company

Shut a company

Alter a company

Delete a company

Split company Data – Backup and Restore

Unit - III	Gateway of Tally - Accounts Info	09 Hours
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Introduction to groups

Single and Multiple Group Creation

Display and altering

Unit - IV	ledgers	09 Hours
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Introduction to ledgers

Creating a ledger

Single and multiple Ledger creation,

Display and altering

Unit - V	Accounting Features of Tally	09 Hours
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Introduction to voucher type

Creating

Displaying and altering a voucher type

Creating accounting voucher

Introduction to invoices

Creating an invoice entry

Reports in the tally

Basic features of displaying reports

Balance Sheet

Profit & Loss Account

Trial Balance

Daybook

Text Book(s):

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

Reference Books:

1. Official Guide To Financial Accounting Using Tally ERP 9 With GST by Tally Education Pvt. Ltd

Web Resources:

1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
2. <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
3. <https://tallyonlinetraining.com>
4. <https://www.tallyacademy.in>
5. <https://help.tallysolutions.com>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

COURSE OUTCOMES - COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTING SOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of Tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features For creation of accounting vouchers and report generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, 6-Creating)

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Semester: III	Course Code: 23UCMSEC04	Hours/Week: 2	Credit: 2
COURSE TITLE : SKILL ENHANCEMENT COURSE V - CAPITAL MARKETS			

Course Overview:

1. Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).
2. Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation
3. Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
4. Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
Identify various types of financial derivatives (forwards, futures, options, and
- 5 swaps), explain their characteristics, and discuss the roles of participants in the derivative market

Learning Objectives:

1. To understand the Indian capital market, primary market methods, and the functioning of the secondary market
2. To Explore the features and characteristics of mutual funds and understand their operation.
3. Define the depository system and comprehend the process of dematerialization
4. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
5. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

Unit - I	Indian capital market	09 Hours
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Primary Market (New Issue Market)

Methods of floating new issues

Parties involved in new issue market

Secondary Market (Stock Exchange)

Definition of Stock Exchange – BSE, NSE & OTCEI.

Unit - II	Mutual Fund	09 Hours
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Features & Characteristics
 Mechanism of mutual fund operation
 Benefits of mutual fund
 Types & various schemes of mutual fund.

Unit - III	Depository System	09 Hours
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Meaning & definition of Depository system
 process of dematerialization
 NSDC
 CDSL.

Unit - IV	Securities Exchange Board of India (SEBI)	09 Hours
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SEBI – objectives
 SEBI – functions
 Powers of SEBI
 SEBI guidelines for primary market
 SEBI guidelines for Secondary market
 Measures for investor protection

Unit - V	Derivatives	09 Hours
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Characteristics for derivatives
 Participants in derivative market
 Types of financial derivatives
 Forwards, futures, options & Swaps.

Text Book(s):

1. Capital Markets: Institutions and Instruments by Fabozzi and Frank J

Reference Books:

1. Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
2. Financial Services – D. Santhanam, Margham Publication.

Web Resources:

- 1 <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf>
- 2 https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
- 3 https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

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

COs	Statements	Bloom's Level
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).	K1
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation	K2
CO3	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.	K3
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.	K4
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market	K5

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

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low